



**YOGA SCOTLAND SCIO**

**Annual Report and Unaudited Accounts  
For the year ended 31 July 2022**

**Registered Charity – SC047418**



## YOGA SCOTLAND SCIO

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**YOGA SCOTLAND SCIO**

**REFERENCE AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 JULY 2022**

<b>Charity Name</b>	Yoga Scotland SCIO
<b>Known as</b>	Yoga Scotland
<b>Charity Number</b>	SC047418, registered in Scotland
<b>Principal Office</b>	18 East Camus Road Edinburgh Midlothian EH10 6RE
<b>Trustees</b>	Kerry Cooper (Chair) Ronnie Connick (Treasurer) Ann Davies (Secretary) Jacqueline Tweddle Ruth Plevin Isabel Marshall (appointed March 2022)  The following Trustees resigned in the year Caroline Phipps-Urch (resigned in October 2022)
<b>Independent Examiner</b>	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 2022**

The trustees are pleased to present their annual trustees report and accounts for the year ended 31 July 2022.

**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.

*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 6 trustee meetings in 2021-22, all on-line. We are continuing to meet approximately every 6 weeks as we found this worked very well in the previous year having more frequent contact. The Trustees also use 'whatsapp' for any urgent discussion or decisions between meetings and these are captured in the minutes of the next official meeting. The online meetings save a lot in travel expenses and allow decisions to be made more promptly, to oversee the operation of the charity and determine its strategic direction and policies. Trustees welcomed Isobel to the Board, and we said goodbye Caroline and thank them for their contributions to support and improve Yoga Scotland. Caroline remains a volunteer working with PR and the magazine volunteer team.

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 as follows:

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

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

**Administration Co-ordinator** – Clare Hayward

**Administration Officer** – Catherine Mitchell

**Finance Officer** – Aileen Overend

**YOGA SCOTLAND SCIO**  
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**FOR THE YEAR ENDED 31 JULY 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.

**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.

Thanks are also due to Frances Kelly as she continues to assist with the training team as a volunteer.

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**Achievements and Performance continued**

***Training Courses 2021-2022***

*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 2021-22. In June 2022, 32 completed a Foundation Course.

Glasgow Foundation Course tutor: Melanie Cook

Edinburgh Foundation Course tutor: Lindsey Porter

Galashiels Foundation Course tutor: Andrea Duffin

Fiona Webster and Judy Cameron delivered anatomy and physiology sessions for Foundation Courses. Elizabeth Roberts and Graham Burns delivered Philosophy sessions and a variety of guest tutors ran short sessions in specialist areas. We wish to thank guest specialist 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 2021-22 due to insufficient interest in these challenging times. We have plans to offer Living Yoga in the coming year, led by Marjorie Watt.

*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 Susannah Dean who joined the team in September 2021. The Glasgow Teacher Training moved in to their second year in August 2022 with 12 students.

Edinburgh Teacher Training Course led by Judy Cameron completed in June 2022 with 11 students graduating and one who can graduate after completing some further work.

Both courses were supported by Elizabeth Roberts and Graham Burns on philosophy and Judy Cameron on anatomy & physiology. Thanks, are also due to visiting tutors who enhance the quality of the courses by offering specialist input. Thank you for all your support and involvement.

We reluctantly accepted Elizabeth Roberts resignation as Philosophy Tutor in January 2022 and wish to thank her for 7-8 years of dedicated service to Yoga Scotland Teacher training.

**YOGA SCOTLAND SCIO**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 JULY 2022**

**Achievements and Performance, continued**

Thanks to all the tutors, students, external assessors and wider Yoga Scotland community for their commitment to courses and support of students.

*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 are currently working with one student who has just begun the scheme. We wish to thank Melanie Cook and Christine Purves for running the scheme, which greatly benefits Yoga Scotland and the Teachers attending the scheme. We are very grateful for their dedication and time they spend on reviewing students.

*Ongoing Training and Yoga Days*

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 early in 2023 to maintain the high standard of our assessment programme and, to Train new Assessors and to allow existing Assessors an opportunity to update their skills especially in the light of changes to assessing practice. This quality control is compulsory for all Assessors.

The Ongoing Training Programme offered for 2021-2022 is listed below:

<b>OGT Training Days 2021-2022</b>			
<b>Tutor</b>	<b>Topic</b>	<b>Location</b>	<b>Attended</b>
Sandra Kirkham	First Aid	Edinburgh Glasgow	18
F1 Training	First Aid	Glasgow, Edinburgh, Aberdeen	49
Jyoti Manual	Understanding Neurodiversity	online	9
Noel Harrison	Journaling for Yoga Teachers	online	10
Amelia Wood	Women in Yoga	online	13

**YOGA SCOTLAND SCIO**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 JULY 2022**

**Financial Review**

*Financial results*

In the year to 31 July 2022, the charity had an income of £93,206 (2021: £91,162) and expenditure of £111,198 (2021: £88,995), resulting in net deficit of £17,992 (2021: surplus of £2,167). Total funds under management at 31 July 2022, were £36,858 (2021: £54,850), 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 stop designating the course fee income into separate designated funds. Therefore as at 31 July 2022 there are no designated funds.

*Restricted funds*

A restricted fund has been established for donations made to and raised by the charity specifically to provide a Bursary fund to assist potential students with fees. As at 31 July 2022, the balance is £nil, and the trustees aim to supplement this fund in the coming year.

*Reserves Policy*

All funds held by the charity at 31 July 2022 are unrestricted. 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 have been used during the year to meet expenditure. General reserves stand at £36,858 as at 31 July 2022.

*Trustee remuneration and expenses*

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

Reimbursement of expenses and travel costs were made to two trustees in the year totalling £600 (2021: £215, 2).

**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 overlaid with the cost-of-living crisis are likely to have a bearing on member numbers, students enrolling in courses, also courses / training days being postponed due to lack of numbers / some participants preferring not to engage with online learning or attend in person if feeling vulnerable or ill. In addition, direct and indirect costs for Yoga Scotland to achieve their objectives are likely to increase which will be a risk to already set costing models for course costs. 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. Trustees will also establish a membership and fundraising strategy to assist in mitigating and reducing the risks.



**YOGA SCOTLAND SCIO**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 JULY 2022**

**Plans for future periods**

In the next period, trustees plan to continue their work on developing the website which will include a list of Yoga Scotland Teachers and their class locations, to include teachers who wish to opt in. The 'Teacher Recognition Scheme' including information and costs and who can apply to boost already qualified teachers who are 200-300 hour trained, to a 500-hour training.

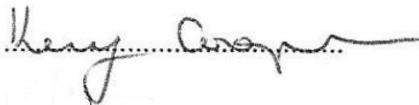
A 'Train the Tutor' programme is being introduced in consultation with the admin team, Hatha tutors and Support tutors with the management team. We hope to roll this out shortly and information will become available on the website.

Trustees will continue to ensure a variety of courses and ongoing training events continue to be offered. These will appear on the website as they become available for booking. We are working toward returning to a 12-month lead with the events programme.

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.

Trustee, with the support of our Administration team 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**  
**17 February 2023**

## YOGA SCOTLAND SCIO

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

#### 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 2022 which are set out on pages 9 and 10 and the related notes on pages 11 to 13.

#### 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 FCIE  
1 Rosebery Place  
Dunbar  
East Lothian

17 February 2023

**YOGA SCOTLAND SCIO**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 JULY 2022**

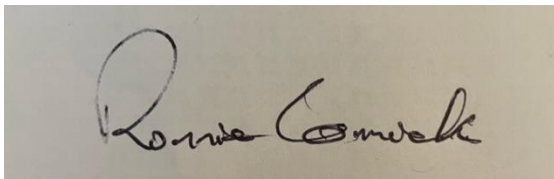
	Notes	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>Receipts</b>					
Donations	2	-	662	<b>662</b>	3,719
Charitable activities	3	92,544	-	<b>92,544</b>	87,443
<b>Total receipts</b>		<u>92,544</u>	<u>662</u>	<u><b>93,206</b></u>	<u>91,162</u>
<b>Payments</b>					
Charitable activities	4	109,956	-	<b>109,956</b>	87,583
Governance costs	4,5	1,242	-	<b>1,242</b>	1,412
<b>Total payments</b>		<u>111,198</u>	<u>-</u>	<u><b>111,198</b></u>	<u>88,995</u>
<b>Net receipts/(payments) for the year before transfers</b>		(18,654)	662	<b>(17,992)</b>	2,167
Transfers between funds		662	(662)	-	-
<b>Net receipts/(payments) for the year</b>		<u>(17,992)</u>	<u>-</u>	<u><b>(17,992)</b></u>	<u>2,167</u>

The notes on pages 11 to 13 form part of these accounts

**YOGA SCOTLAND SCIO**  
**STATEMENT OF BALANCES**  
**AS AT 31 JULY 2022**

	Note	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Opening funds at 1 August		54,850	-	<b>54,850</b>	52,683
Net receipts/(payments) for the year		(17,992)	-	<b>(17,992)</b>	2,167
Closing funds at 31 July	7	<u>36,858</u>	-	<u><b>36,858</b></u>	<u>54,850</u>
Represented by:					
Cash and bank balances at 31 July		<u>36,858</u>	-	<u><b>36,858</b></u>	<u>54,850</u>
<b>Creditors (for information only)</b>					
Website development work July 21 TES				-	3,185
Tutor fees (for courses pre 31 July)				-	1,854
Independent examiners fee				<b>1,000</b>	1,200
				<u><b>1,000</b></u>	<u>6,239</u>

**Approved by the Trustees and authorised for issue**



Ronnie Connick  
Treasurer  
17 February 2023

The notes on pages 11 to 13 form part of these accounts

## YOGA SCOTLAND SCIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

#### 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 18 East Camus Road, Edinburgh, EH10 6RE.

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).

##### 1.3 VAT

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

##### 1.4 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

#### 2 DONATIONS

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Donations	-	662	662	3,719
	<hr/>	<hr/>	<hr/>	<hr/>
	-	662	662	3,719
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

YOGA SCOTLAND SCIO

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2022

3 RECEIPTS FROM CHARITABLE ACTIVITIES

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<i>Promotion of yoga:</i>				
Membership fees	15,855	-	<b>15,855</b>	15,871
Course fees	75,692	-	<b>75,692</b>	70,895
Magazine income	997	-	<b>997</b>	677
	<u>92,544</u>	<u>-</u>	<u><b>92,544</b></u>	<u>87,443</u>

4 PAYMENTS FOR CHARITABLE ACTIVITIES

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<i>Promotion of yoga:</i>				
Tutor fees, marking & assessing	42,634	-	<b>42,634</b>	31,332
Venue hire and virtual delivery	13,771	-	<b>13,771</b>	6,916
Tutor travel, meetings & resources	6,162	-	<b>6,162</b>	1,223
Magazine printing & postage	7,245	-	<b>7,245</b>	5,382
Insurance	770	-	<b>770</b>	1,864
Advertising & promotion	759	-	<b>759</b>	290
<i>Support costs:</i>				
Clerical assistance	26,068	-	<b>26,068</b>	23,850
Recruitment	1,259	-	<b>1,259</b>	
Administration expenses	804	-	<b>804</b>	1,661
Professional fees & training	2,484	-	<b>2,484</b>	150
Donations & gifts	441	-	<b>441</b>	441
Bank & paypal charges	858	-	<b>858</b>	488
Development of website	6,701	-	<b>6,701</b>	14,427
	<u>109,956</u>	<u>-</u>	<u><b>109,956</b></u>	<u>87,583</u>
<i>Governance costs:</i>				
Trustees' training & expenses	42	-	<b>42</b>	126
Independent examination & AGM expenses	1,200	-	<b>1,200</b>	1,286
	<u>1,242</u>	<u>-</u>	<u><b>1,242</b></u>	<u>1,412</u>
	<u><u>111,198</u></u>	<u><u>-</u></u>	<u><u><b>111,198</b></u></u>	<u><u>88,995</u></u>

YOGA SCOTLAND SCIO

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2022

5 INDEPENDENT EXAMINATION

The independent examination fee for the 2022 accounts is £1,000 and is included in the statement of creditors (2021: £1,200).

6 TRUSTEES REMUNERATION AND EXPENSES

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

Reimbursement of expenses and travel costs were made to two trustees in the year totalling £599.87 (2021: £215, 2).

7 FUNDS

	Note	At 1 Aug 21 £	Receipts £	Payments £	Transfers £	At 31 July 22 £
<b>Unrestricted Funds</b>						
<i>Designated Funds:</i>						
Training Fund	[a]	34,441	-	-	(34,441)	-
On-going Training Fund	[b]	15,251	-	-	(15,251)	-
Bursary Fund	[c]	919	-	-	(919)	-
General Fund	[d]	4,239	92,544	(111,198)	51,273	36,858
		<u>54,850</u>	<u>92,544</u>	<u>(111,198)</u>	<u>662</u>	<u>36,858</u>
<b>Restricted Funds</b>						
Bursary Fund	[e]	-	662	-	(662)	-
		<u>-</u>	<u>662</u>	<u>-</u>	<u>(662)</u>	<u>-</u>
<b>Total Funds</b>		<b><u>54,850</u></b>	<b><u>93,206</u></b>	<b><u>(111,198)</u></b>	<b><u>-</u></b>	<b><u>36,858</u></b>

**Notes and transfers between funds:**

[a] Training Fund – the designations was removed in the year by the trustees and all balances transferred to the General Fund.

[b] On-going Training Fund – the designations was removed in the year by the trustees and all balances transferred to the General Fund.

[c] Bursary Fund – the trustees agreed to transfer £919 to the restricted Bursary Fund.

[d] General Fund – is used for the expenses of running Yoga Scotland. As well as transfers into this fund ([a], [b] and [e]), £504 was transferred into the restricted Bursary Fund.

[e] Bursary Fund – a restricted fund has been established for the purposes of raising money specifically to assist potential students with training fees. In the year £2,085 was transferred from the Bursary Fund to the General fund to meet the cost of Bursary places offered.