

# Yoga Scotland SCIO

Scotland · Charity number SC047418

## Details

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Known as	Yoga Scotland
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-05-16
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	18 East Camus Road Edinburgh Midlothian EH10 6RE
Website	<a href="http://www.yogascotland.org.uk">www.yogascotland.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of public participation in sport'

**What the charity does:** To advance the public participation in yoga by encouraging and promoting yoga in all its aspects throughout Scotland. To provide courses, lectures, seminars and other such forms of instruction as may be deemed necessary for the training of teachers of yoga and provide events and CPD to maintain a high standard of instruction and delivery. Support the membership in CPD.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** To advance the public participation in sport by encouraging and promoting yoga in all its aspects throughout Scotland. To provide courses, lectures, seminars and other such forms of instruction as may be deemed necessary for the training of teachers of yoga.

## Geography

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- **Main operating location:** Glasgow City
- **Geographical spread:** Scotland and other parts of the UK

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£70,576	£58,269	-	1
2024-07-31	£84,079	£71,116	-	1
2023-07-31	£87,343	£95,923	-	1
2022-07-31	£93,206	£111,198	-	3
2021-07-31	£91,162	£88,995	-	3

**Yoga Scotland SCIO**

Scotland - Charity number SC047418

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# Accounts

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**YOGA SCOTLAND SCIO**

**Annual Report and Unaudited Accounts  
For the year ended 31 July 2025**

**Registered Charity – SC047418**

# YOGA SCOTLAND SCIO

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# YOGA SCOTLAND SCIO

## REFERENCE AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 JULY 2025

**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

**Current Trustees** Kerry Cooper (Chair)  
Helen Boyle (Secretary)  
Leah Lyon (Treasurer)  
Belinda Gordon  
Michelle Cooke  
Mandy Nioi

**Paid Workers** Julie Amphlett (Finance Officer)  
Jay Buckingham (Digital Marketing Manager)  
Morgan Knox (Training and Events Administrator)

We wish to extend a very warm welcome to Morgan Knox, who joined the team in September 2025.

**Independent Examiner** Elaine Alsop  
EA Independent Ltd  
5 South Charlotte Street  
Edinburgh  
EH2 4AN

**YOGA SCOTLAND SCIO**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 JULY 2025**

The trustees are pleased to present their annual trustees report and accounts for the year ended 31 July 2025.

**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. A review of the purpose and aims of Yoga Scotland as set out in the constitution are reviewed regularly.

***Organisational Structure***

*Changes to the Board of Trustees:*

Ruth Pleven stood down from the board on the 22/10/2024 after serving as a trustee for almost 4 years., covering several roles including Treasurer, Training Coordinator and latterly Liaison for Teacher Training Tutors.

Jillian Kelly stood down on the 22/03/25, having developed a greater social media presence over the previous year as a trustee.

Salman Azim was appointed by the board 12th December 2024 and stood down 1st April 2025.

We wish to thank them sincerely for their contributions to Yoga Scotland.

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There have been 9 trustee meetings during 2024-25, 8 on-line and 1 in person meeting. We aim to meet approximately every 6-8 weeks during. The Finance team have given regular reports of progress to trustees, showing income has increased sufficiently to employ new workers. Trustees recommended looking at advertising for a Digital Marketing Manager and plan to advertise for an Administration Training and Events Co-ordinator later in 2025 (into the next financial year).

Our volunteer team support the Board of Trustees take on various jobs as needed and include Lucy West and Gill Swales (Protection of Vulnerable Groups, PVC)), Frances Kelly (Training), Cathy Swan (Teacher Training), Susannah Dean, Michelle Cook, Lisa Mulube, Belinda Gordon & Dina Bizani (magazine). Volunteers give what time they can, and we are very grateful for any contribution.

Michelle Cook has delivered a monthly newsletter for members: This includes book reviews, news reports, upcoming CPD reminders and a free practice delivered by a volunteer tutor. The newsletter has been a great success bringing a greater sense of community and an addition to member benefits. Thank you to all the volunteer tutors and members who have helped make the newsletter something to look forward to each month. We are grateful to Michelle Cooke for putting this together every month.

The website has been modernised and now includes a news page which is added to regularly. These items also appear on our social media platforms.

An Accredited Teacher Pack has been developed and delivered to all Accredited Teacher Members. The pack contains logos and tips on how to promote members classes. This resource has been gratefully received, and we wish to thank members letting us know how valuable this tool is for them.

If you would like to volunteer time to YS, however small your contribution will be gratefully received. We are grateful that more volunteers have come forward to help edit the Yoga Scotland Membership magazines and assist in providing ideas for the CPD Programme. If you can assist in any way, please contact the team at [admin@yogascotland.org.uk](mailto:admin@yogascotland.org.uk).

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Other supporters include the Advisor panel who are available to trustees for advice and consultation, as previous experienced members of the board: Bijam (Jenni Connaughton), Gill Gibbens, Ann Hunter, Kath McDonald and Fiona McOwan. Thank you for your contributions. We value their experience and contribution in their support of the Board of Trustees.

CIMSPA repealed their 'Enhanced status' for all Yoga organisations pending a re-evaluation of their equality standards. This action motivated the team to work toward Yoga Alliance (US) accreditation, and this should be submitted in the coming year. Thanks are due to the hard work put in by Tutors and Trustees for their contributions.

## **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.
- Ensuring continual affiliation with Scottish Council for Voluntary Organisations (SCVO), Chartered Institute for the Management of Sport and Physical Activity (CIMSPA), working toward regulation of standards in the Health and Sport sector in the UK. Developing accreditation with Yoga Alliance (US).
- Maintaining links with GYA, SAMH and Sport Scotland.

**YOGA SCOTLAND SCIO**  
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**FOR THE YEAR ENDED 31 JULY 2025**

***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**

Trustees have worked hard to improve membership communications and benefits, continuing to develop and maintain the website and further develop the digital profile of the organisation. This has been possible due to the skills Michelle Cooke, Declan Mair and Jay Buckingham bring to the organisation.

The Accredited Teacher Pack has been delivered to all Accredited Teacher members.

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**Insurance**

Helen Boyle maintains our relationship with Balen’s insurers who continue to provide discounted insurance for our teacher members and student teachers. There was some question about a restriction on age for their services to be provided but this has been resolved and there is no age discrimination. Teachers may add and enhance their policy requirements to cover all the services they may deliver. The links are provided on the website (Under ‘membership’) to make it easy for Teacher members to request a quote from Balen's Insurers.

**Service Level Agreement for Tutors (SLA)**

The development of a suitable SLA tutors in consultation with trustees and tutors is in progress, using guidance and free legal services offered by SCVO.

**Marketing and Communication**

*Purpose*

The Marketing & Communications function continues to support Yoga Scotland’s charitable objectives by strengthening community connection, increasing visibility, and supporting sustainable income generation through training, CPD, and membership engagement.

*Activity*

Throughout the reporting period, marketing activity focused on consistent, inclusive, and high-quality communication across digital channels, ensuring members remain informed and engaged while attracting new audiences to Yoga Scotland’s programmes.

*Impact*

This work has helped cultivate a strong sense of belonging within the Yoga Scotland community, improved clarity around our educational pathways, and supported growth in engagement across newsletters, website content, events, and social platforms.

<b>Ongoing community engagement</b>	<b>Purpose</b>	<b>Activity</b>	<b>Impact</b>
Monthly Newsletter	To provide a reliable, inclusive communication channel to keep members and subscribers informed, inspired, and connected.	Newsletter issued last Thursday of each month to all members and subscribers. Content includes organisational updates, upcoming training, CPD, community news, & a monthly free yoga practice for members.	Establishes a consistent communication rhythm across the organisation Strengthens member engagement and sense of belonging

# YOGA SCOTLAND SCIO

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JULY 2025

Ongoing community engagement	Purpose	Activity	Impact
Website Development & Content	To maintain a clear, accessible, and authoritative digital home for Yoga Scotland	<p>Ongoing development of the refreshed website following the 2023–24 redesign</p> <p>Creation of a dedicated Teacher Accreditation page, including:</p> <ul style="list-style-type: none"> <li>Downloadable accreditation logos</li> <li>Guidance on referencing Yoga Scotland professionally</li> <li>Supportive content for teachers developing their own enterprises</li> </ul> <p>Introduction of bi-monthly blog content to support:</p> <ul style="list-style-type: none"> <li>Social media strategy</li> <li>Search Engine Optimisation</li> <li>Regular updates to course pages, event listings, and organisational content</li> </ul>	<p>Improves clarity and consistency of messaging</p> <p>Enhances professional visibility of Yoga Scotland Accredited Teachers</p> <p>Strengthens the discoverability and digital credibility of the organisation</p>
Workshops & CPD Promotion	To ensure workshops and CPD opportunities are clearly communicated, accessible, and well-attended.	<p>Review and enhancement of CPD and workshop content supplied by tutors and course teams</p> <p>Editing and refinement of event descriptions to clearly communicate:</p> <ul style="list-style-type: none"> <li>Learning outcomes</li> <li>Intended audience</li> <li>Level and suitability</li> </ul> <p>Promotion across:</p> <ul style="list-style-type: none"> <li>Website event pages</li> <li>Monthly newsletters</li> <li>Social media</li> <li>Targeted social media campaigns were developed where bookings required additional support</li> </ul> <p>Delivery aligned to a rolling three-month promotional plan</p>	<p>Improved clarity and quality of event information</p> <p>Increased visibility of CPD offers to both members and non-members</p> <p>Supported attendance and revenue generation</p> <p>Strengthened Yoga Scotland's reputation for high-quality, well-communicated education</p>

We wish to thank Ali Jay for supporting Yoga Scotland using her expertise in photography and allowing us to use these unique photographs for promoting Yoga Scotland. We appreciate the time and effort Ali has put into this .

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**FOR THE YEAR ENDED 31 JULY 2025**

**Training Courses August 2024-July 2025**

***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.

Two Foundation Courses ran in 2024-25. In June 2025, 22 completed a Foundation Course:

Glasgow Foundation Course tutor (GFC): Lindsay Porter, ten students.

Edinburgh Foundation Course tutor (EFC): Melanie Cook, twelve students.

***Living Yoga Course***

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. Six students graduated in June 2025. Marjorie Watt is lead tutor for the Living Yoga course.

***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.

Edinburgh Teacher Training Course led by Judy Cameron began September 2024 with fifteen students. The Teacher Training Team includes Judy Cameron, Cathy Swan and Susannah Dean as Hatha Tutors supported by Graham Burns as Philosophy Tutor and further supported by Judy Cameron as Anatomy and Physiology Tutor. All three Hatha tutors contribute to the course input under the coordination of Judy as Lead to continue to add a mix of different styles of teaching and maximise each tutor's expertise. The course is continually developed, based on student feedback, administration and trustee observations and recommendations, and in keeping with current education criterion.

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.

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Thanks to all the tutors, students, external assessors and wider Yoga Scotland community for their commitment to courses and support of students, by providing class observation opportunities and assessment of teaching practice.

The organisation is grateful for the dedication of its tutors. I wish to thank Judy Cameron, Cathy Swan and Susannah Dean for organising and supporting a second weekend fundraiser retreat, in March 2025, following the success of the previous year. The Fundraiser donated over £3,000 to the Training fund for purchase of equipment, a contribution to the Bursary fund and marketing costs.

**Administration**

We wish to thank Julie Amphlett for the excellent work she has done as Yoga Scotland's Finance Officer. Julie advises and makes recommendation to enable trustees to make informed decisions regarding costings and expenditure. She prepares the accounts for the Independent Financial Examiner who has commented on the high standard of her work. Thank you, Julie.

Other administration tasks were shared amongst trustees over the past year, with a view to look toward being able to employ staff to take over this role when circumstances permit.

We welcomed Jay Buckingham as Digital Marketing Manager in March 2025, working up to 5 hours per week for Yoga Scotland. Jay is a great asset to the team and has already made a huge difference to our digital presence.

**New Teacher Training 300 hour top up Training**

This initiative replaces the Teacher Recognition Scheme (TRS) and plans are in place to develop this training to the standard of our 500-hour Teacher Training Course, with a view to offer the course in the following year.

The 300-hour Teacher Training Course gives an opportunity for 200/300 hour trained yoga teachers to expand their training to become 500-hour qualified teachers, benefitting from the extensive experience of the Yoga Scotland Tutor Team. This initiative is led by Senior Tutor Cathy Swan working with Experienced Tutors, Andrea Duffin and Fiona Slupinski, with advisors Judy Cameron, Julie Amphlett and the trustee team.

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**FOR THE YEAR ENDED 31 JULY 2025**

***Continuous Professional Development (CPD) and Workshops***

The CPD programme provides opportunities for CPD are open to view for up to a year in advance. Following feedback from the membership we were able to offer the following programme between August 2024- June 2025:

<b>TITLE</b>	<b>TUTOR</b>	<b>ATTENDANCE</b>
Spirituality in your Yoga Class (online)	Pauline Steenbergen	9
Yoga for Chronic Pain	Fiona Slupinski	19
Bringing Strength to asana	Zoe Knott	18
Anatomy and Myofascia (2 days)	Gary Carter	25
Thai Massage for Yoga Teachers	Lucy Trend	14
Masterclass: Bridge Pose (online)	Zoe Knott	17
Qi Gong	Phil Blackburn	5
Journaling for Yogis	Noelle Harrison	7
AGM 2025 and Kundalini Yoga	Jennifer Reid	39
Emergency, First Aid at Work (4 workshops) Glasgow, Edinburgh and Aberdeen	F1 Training Services UK Limited	36
Yoga Healthy Aging in Body and Mind	Sue Northrop	9
Masterclass, Bridge Pose (online)	Zoe Knott	17
Yoga for Menopause	Caroline Phipps	11
Yoga for Life	Cathy Swan	17
Mental Health and Yoga Therapy (2 day)	Judy Hirsh Sampath	15

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 offer a 12-month lead with the events programme, available to book through the website.

**YOGA SCOTLAND SCIO**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 JULY 2025**

**Financial Review**

***Financial results***

In the year to 31 July 2025, the charity had receipts of £73,717 (2024: £84,079) and payments of £58,269 (2024: £71,116), resulting in net receipts of £15,448 (2024: receipts of £12,963). Total funds under management at 31 July 2025, were £56,689 (2024: £41,241), of which £54,041 is held in unrestricted funds and £2,648 is restricted. All funds are represented entirely by cash and bank balances.

***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 2025, the balance is £2,648 (2024: £1,382).

***Reserves Policy***

All funds held by the charity at 31 July 2025 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 £54,041 as at 31 July 2025 which includes course fees received in advance.

***Trustee remuneration and expenses***

The trustees received no remuneration for their service as a trustee. Reimbursement of expenses and travel costs were made to one trustee in the year totalling £480 (2024: £281, 1). Payments were made to one trustee of £60 in their role as an assessor.

**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.

**YOGA SCOTLAND SCIO**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 JULY 2025**

**Plans for future periods**

Trustees are working on

1. Continuing to review CPD offering to include longer certified courses, following member feedback.
2. Developing a 300 Hour Teacher Training for 200-hour qualified Yoga Teachers.
3. Developing a Living Yoga Course for Aberdeenshire, to be delivered by Gayle Sheed from September 2025.
4. Developing online Foundation Training, delivered by Rona Main from Sept 2027.
5. Increasing benefits to members by developing a knowledge portal containing useful resources and information.
6. Offering a membership for 200 hour trained Yoga Teachers.
7. Review and improve the booking system for CPD and membership renewal.
8. Further advance our reach through digital platforms.
9. Working toward Yoga Alliance (US) Accreditation.
10. Use resources from SCOVO in reviewing policies and Service Level Agreements with Tutors.

**Approved by the Trustees and signed on their behalf**

*Kerry Cooper*

**Kerry Cooper, Chair**

**16 February 2026**

**YOGA SCOTLAND SCIO**  
**INDEPENDENT EXAMINERS'S REPORT**  
**FOR THE YEAR ENDED 31 JULY 2025**

**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 2025 which are set out on pages 14 and 15 and the related notes on pages 16 to 18.

**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.

*E Alsop*

Elaine Alsop ACA DChA FCIE  
EA Independent Ltd  
5 South Charlotte Street, Edinburgh, EH2 4AN  
18 February 2026

**YOGA SCOTLAND SCIO**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 JULY 2025**

	Notes	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<b>Receipts</b>					
Donations	2	1,141	2,000	<b>3,141</b>	1,441
Charitable activities	3	70,576	-	<b>70,576</b>	82,638
<b>Total receipts</b>		<u>71,717</u>	<u>2,000</u>	<u><b>73,717</b></u>	<u>84,079</u>
<b>Payments</b>					
Charitable activities	4	57,230	-	<b>57,230</b>	70,184
Governance costs	4,5	1,039	-	<b>1,039</b>	932
<b>Total payments</b>		<u>58,269</u>	<u>-</u>	<u><b>58,269</b></u>	<u>71,116</u>
<b>Net receipts before transfers</b>		<u>13,448</u>	<u>2,000</u>	<u><b>15,448</b></u>	<u>12,963</u>
<b>Transfers between funds</b>		<u>734</u>	<u>(734)</u>	<u>-</u>	<u>-</u>
<b>Net receipts for the year</b>		<u><u>14,182</u></u>	<u><u>1,266</u></u>	<u><u><b>15,448</b></u></u>	<u><u>12,963</u></u>

The notes on pages 16 to 18 form part of these accounts

**YOGA SCOTLAND SCIO**  
**STATEMENT OF BALANCES**  
**AS AT 31 JULY 2025**

	Note	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
	s				
Opening funds at 1 August		39,859	1,382	<b>41,241</b>	28,278
Net receipts/(payments) for the year		14,182	1,266	<b>15,448</b>	12,963
Closing funds at 31 July	7	<u>54,041</u>	<u>2,648</u>	<b><u>56,689</u></b>	<u>41,241</u>
Represented by:					
Cash and bank balances at 31 July		<u>54,041</u>	<u>2,648</u>	<b><u>56,689</u></b>	<u>41,241</u>
 <b>Liabilities (for information only)</b>					
<i>Income in advance</i>					
Teacher training / Living Yoga /					
Foundation course fees					
				<b><u>15,467</u></b>	<u>14,276</u>
<i>Accrued expenses</i>					
Independent examiners fee					
				<b><u>800</u></b>	<u>800</u>

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

*Kerry Cooper*

**Kerry Cooper**  
**Chair**  
**16 February 2026**

The notes on pages 16 to 18 form part of these accounts

**YOGA SCOTLAND SCIO**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**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**

	<b>Unrestricted 2025 £</b>	<b>Restricted 2025 £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations from individuals	<u>1,141</u>	<u>2,000</u>	<u>3,141</u>	<u>1,441</u>

**YOGA SCOTAND SCIO**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**3 RECEIPTS FROM CHARITABLE ACTIVITIES**

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<i>Promotion of yoga:</i>				
Membership fees	10,625	-	<b>10,625</b>	11,264
Course fees	59,661	-	<b>59,661</b>	70,556
Magazine income	290	-	<b>290</b>	818
	<u>70,576</u>	<u>-</u>	<u><b>70,576</b></u>	<u>82,638</u>

**4 PAYMENTS FOR CHARITABLE ACTIVITIES**

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
<i>Promotion of yoga:</i>				
Tutor fees, marking & assessing	28,637	-	<b>28,637</b>	25,845
Venue hire	8,871	-	<b>8,871</b>	12,544
Tutor travel, meetings & resources	3,209	-	<b>3,209</b>	2,615
Magazine printing & postage	2,021	-	<b>2,021</b>	4,495
Insurance	743	-	<b>743</b>	1,120
Advertising & promotion	1,915	-	<b>1,915</b>	1,188
<i>Support costs:</i>				
Clerical assistance	4,969	-	<b>4,969</b>	12,842
Recruitment	-	-	-	230
Administration expenses	1,325	-	<b>1,325</b>	971
Professional fees & training	1,386	-	<b>1,386</b>	1,387
Donations & gifts	-	-	-	158
Bank & paypal charges	500	-	<b>500</b>	679
IT and website	3,654	-	<b>3,654</b>	6,110
	<u>57,230</u>	<u>-</u>	<u><b>57,230</b></u>	<u>70,184</u>
<i>Governance costs:</i>				
Trustees' training & travel	-	-	-	126
Independent examination & AGM	1,039	-	<b>1,039</b>	806
	<u>1,039</u>	<u>-</u>	<u><b>1,039</b></u>	<u>932</u>
	<u><u>58,269</u></u>	<u><u>-</u></u>	<u><u><b>58,269</b></u></u>	<u><u>71,116</u></u>

**YOGA SCOTLAND SCIO**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**5 INDEPENDENT EXAMINATION**

The independent examination fee for the 2025 accounts is £800 and is included in the statement of creditors (2024: £800).

**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 one trustee in the year totalling £480 (2024: £281, 1). Payments were made to one trustee of £60 in their role as an assessor.

**7 FUNDS**

		At 1 Aug 24	Receipts	Payments	Transfers	At 31 Jul 25
	Note	£	£	£	£	£
<b><i>Unrestricted Funds</i></b>						
General Fund	[a]	39,859	71,717	(58,269)	734	54,041
<b><i>Restricted Funds</i></b>						
Bursary Fund	[b]	1,382	2,000	-	(734)	2,648
<b>Total Funds</b>		<b>41,241</b>	<b>73,717</b>	<b>(58,269)</b>	<b>-</b>	<b>56,689</b>

**Notes and transfers between funds:**

[a] General Fund – is used for the expenses of running Yoga Scotland.

[b] Bursary Fund – a restricted fund has been established for the purposes of raising money specifically to assist potential students with training fees.

A transfer of £734 was made from the Bursary fund to cover discounts approved to students in the year on course fees.