

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 AUGUST 2018 FOR
YOGA SCOTLAND (SCIO)**

Yoga Scotland (SCIO)
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For the Year Ended 31 August 2018

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Yoga Scotland (SCIO)
Report of the Trustees
For the year ended 31 August 2018

Trustees

Gill Gibbens (Chair)
Kath McDonald (Secretary)
Olive Gardiner (Treasurer) (*resigned 31 August 2018*)
Susie Arnott
Lynsey McFarlane
Mick Gallagher (*resigned 7 November 2018*)
Gill Swales
Ulrike Graham
Janis Ross
Evanna Nash
Kerry Cooper (*co-opted 28 April 2018*)
Yvonne Davies (*co-opted 10 September 2018*)
Trudy Morrison (*co-opted 19 October 2018*)

Principal Address

Fogomuir Cottage
Duns
TD11 3RE

Registered Charity Number

SC047418

Independent Examiner

JRW
Chartered Accountants
Riverside House
Ladhope Vale Galashiels
Selkirkshire
TD1 1BT

**Yoga Scotland (SCIO)
Report of the Trustees
For the year ended 31 August 2018**

The trustees have pleasure in presenting their report with the financial statements of for the year ended 31st August 2018. The trustees have applied the provisions of 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 the Republic of Ireland (FRS 102).

Objectives

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

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)
Report of the Trustees
For the year ended 31 August 2018

Activities and Achievements
Report from the Chair

The year from September 2017 to August 2018 has been an exciting new start for Yoga Scotland and has seen many changes and new developments. It has been a privilege to work with the new team of trustees and, with their support and the support of staff and tutors, we are supporting Yoga Scotland to grow and to flourish. There is much to look forward to; furthering our collaborations with other organisations, both in and outside the world of yoga. Trustees have also been working on introducing new courses in different parts of the country and new developments for Yoga Scotland's ongoing training programme for teachers. Work on the new website will continue with more functions coming on-stream in the next year.

Individual Membership	2017 – 2018	2016-2017
Ordinary	68	97
Teacher	249	251
Student teachers	30	32
Students	62	58
Total	409	438
Group Membership	0	4
REPs (Register of Exercise Professionals)	15	13

Yoga Scotland Advisors: Fiona McOwen, Ann Hunter, Bijam (Jenni Conaughton)
PVG (Protection of Vulnerable Groups): Janis Ross, Sandra Cook, Susie Arnott and Gill Swales

Training Coordinator: Elaine Samson

Administrator: Maria Rawlings

Training Administrator: Tamsin Geddes (2018)

Magazine

Three issues of Yoga Scotland magazine came out during the year. Particular themes included 'Yoga for All', 'Not Just Asana', and 'Yoga & Sport' as well as a lively range of news and features on the fast expanding yoga world. After filling in for this year in the editor's chair, Carol Godridge handed over to Mick Gallagher, to edit the 2018 issues.

The magazine is sent out to members by post or as a PDF, and is published on the website and social media. Mick aims to make the magazine more widely available, raising the profile of the organisation and showcasing Yoga Scotland. This move from an internal publication to a proper magazine will create the opportunity to increase readership and awareness about yoga and Yoga Scotland. This involves exploring a distribution network and offering teachers the opportunity to sell magazines to their students. The next issue will be themed on 'Yoga; a healing art' (issue 57)

Carol Godridge (until handover) and Mick Gallagher were Magazine Editors 2017-18.

Yoga Scotland (SCIO) Report of the Trustees For the year ended 31 August 2018

Website

Yoga Scotland Website

Our new GDPR compliant website is now up and running...and doing lots of background work for us too, managing our membership data, prompting emails and so on. We are able to join/renew membership using online payments, and soon we will be able to book courses and ongoing training in the same way. The website links to our CPD points for each year, and also, if you insure as a teacher through Yoga Scotland, your insurance certificate is available via your profile. PDF versions of the magazine can be downloaded from the site too. Members have been busy updating their profiles and classes... this is a massive step forward. In the past, members had to wait for a class to be updated or added by one of the trustees, and there was no guarantee how quickly this could be done. Now, members can update their own class information right on screen, once they are logged into the website.

AlbanyWeb, our developers, have been excellent to deal with and we look forward to the next layer of functionality being implemented.

The GDPR working group, including Janis Ross, Gill Swales and Elaine Samson supported the Data Protection Officer, Maria Rawlings to ensure that Yoga Scotland was compliant with the new GDPR Regulations which came into force on 25th May, 2018. A Privacy Statement was developed, reviewed and approved by Trustees and the Data Breach Policy is currently waiting on review and approval from the website providers Albany Web.

An article providing guidance on GDPR implementation entitled Yoga Teachers: Being GDPR Compliant was produced by Janis Ross and Gill Swales for publication in the YS Magazine in August 2018.

Events

Autumn Day of Yoga with Duncan Hulin ~ Balanced Yoga Asana at the Couper Institute, Glasgow on Saturday on 28th October 2017. Attended by 26 members

In March we held our AGM at Uphall Community Hall with our teachers Kath, Elizabeth, Carol, Sandra & Rona. Attended by 36 members.

Spring Day of Yoga with Philip Xerri ~ Pranayama in Perspective: The Five Phases of Progressive Practice at G25 Dance Studio, Edinburgh on Saturday 21st April 2018. Attended by 16 members.

Gill Gibbens and Sara Matchett travelled to Wolverhampton to attend the Independent Yoga Network Conference 2018 titled "The future of yoga is in your hands" in April.

There was a collaboration with Grampian Yoga Association (GYA) in Aberdeen on the International Day of Yoga in June with guest tutors Martin Julich and Charlie Grange. Attended by 35 members.

Yoga Scotland re-affiliated to the European Union of Yoga (EUY) as associate member and nominated Bijam to teach in Zinal at the EUY 45th Congress in August 2018.

Sandra Cook and Rona Main tutored Yoga Science for Youngsters and Families for the 2nd year of the Techfest Activity weekend in Aberdeen on 25/26 August 2018, supported by Yoga Scotland.

**Yoga Scotland (SCIO)
Report of the Trustees
For the year ended 31 August 2018**

Ongoing Training (OGT)

Yoga Scotland operates a continuing professional development (CPD) programme for teachers and provides an annual ongoing training programme (OGT) as part of this. Teachers are required to accrue 15 CPD points each year from either OGT days, self-guided study or recognised non-Yoga Scotland training. Training covers the philosophical and practical aspects of yoga practice and teaching. A majority of the training sessions were well attended and received positive feedback. The Aberdeen weekend with Jason Birch & Jacqui Hargreaves was unfortunately cancelled due to low numbers. Two first aid courses were provided from Bags First Aid in Aberdeen and Glasgow. Although well supported in Glasgow the Aberdeen training struggled with numbers. Yoga Scotland has continued to provide a range of opportunities to cover the training needs of the teachers, and plans to extend the OGT programme in the next year. OGT days are promoted on facebook to generate interest and remind teachers of forthcoming events.

The schedule of training days for 2018/19 is well underway, and aims to provide a balanced representation from different schools of yoga alongside different aspects of yoga in a variety of locations. There will be local teachers and some from further afield, with the introduction of weekend training opportunities.

Evaluation and feedback forms are used to ensure that all members' views are being taken into consideration and to highlight areas for improvement.

OGT 2017-2018

Tutor	Topic	Location	Attended
Mark Russell	Pranayama with Scientific Connection	Victoria Halls Dunblane	35
Duncan Hulin	Kriyas with Chakra Focus and Pranayama/Meditation	Lesser Hall, Glasgow	25
Tina Gilbert	Anatomy for Yoga	Greenpark, Polmont	32
Judy Cameron	Glimpsing another way of being in our practice	In The Moment, Glasgow	28
Maggie McKeen	5 Elements & Our connection to nature and everything around us	Uphall Community Hall,	24
Melanie Cook	Yoga & Managing chronic pain	G25, Edinburgh	32
Philip Xerri	Pranayama	G25, Edinburgh	29
Bijam	Mental health – time will be 11am-5pm	Yoga Studio, Perth	33

**Yoga Scotland (SCIO)
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Jason Birch & Jacqui Hargreaves	Traverse the historical landscape of Yoga	Lochnager, Aberdeen	Cancelled
Jason Birch & Jacqui Hargreaves	Building upon studies covered on Saturday	Lochnager, Aberdeen	Cancelled
Philip Bagnall	First Aid	Aberdeen	7
Philip Bagnall	First Aid	Glasgow	11

Training Courses 2017-2018

Foundation Courses

Three Foundation Courses ran in 2017-18 in Aberdeen, Polmont and Dumfries. In June 2018, 43 students completed their Foundation Course. Foundation Courses are designed to explore yoga in more depth than an average class, to develop a deeper personal practice and to acquire the pre-qualification for progression to Living Yoga or Teacher Training Courses.

Foundation Course tutors for 2017-18 were:

Aberdeen Foundation Course: Sandra Cook and Rona Main

Central Foundation Course: Sue McLennan and Ali Freeman

Dumfries Foundation Course: Carol Godridge

Sue Jenkins and Claire Ginnelly provided anatomy & physiology sessions for Foundation Courses.

Living Yoga Course

The Living Yoga Course changed venue to Glasgow for 2017-18. Twelve students completed the course. The course is designed for advanced students or qualified teachers and aims to enable students to develop and enrich their experience and knowledge of yoga through experiential practice, workshops and vibrant discussion. Tutors for the 2017-18 courses were Marjory Watt, Cathy Swan and Kath McDonald.

Teacher Training Courses

2017-2018 saw the launch of Yoga Scotland's new Teacher Training Course format on the Glasgow course with Cathy Swan as lead hatha tutor supported by Elizabeth Roberts on philosophy and Sue Jenkins on anatomy & physiology. The core team were joined by visiting tutors throughout the year including Marjory Watt, Judy Cameron, Rosalind Garton and Sue McLennan. 12 students started on the 2-year course.

**Yoga Scotland (SCIO)
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The Edinburgh Teacher Training Course finished its second year with 16 students receiving their diplomas and 2 students electing to take additional time to complete their studies. Jackie Le Brocq and Judy Cameron were Hatha Tutors, supported by Elizabeth Roberts on philosophy and Tina Gilbert on anatomy & physiology.

Yoga Scotland Teacher Training courses aim to produce professional and effective yoga teachers. The course is part-time and involves over 500 hours of self-study, personal practice, assignments and external teaching assessments including 13 weekends and 2 weekend residential courses.

Governance and members' meetings

There have been 4 Trustee Meetings during 2017-18 in October, January, April and August.

Farewells and Welcomes

In 2017-18 Yoga Scotland said farewell to:

Jackie Le Brocq (Edinburgh TT Hatha tutor)
Sue McLennan (Central Foundation Course co-tutor)
Tina Gilbert (Edinburgh Teacher Training A+P tutor)
Claire Ginnelly (Dumfries Foundation Course A+P tutor)

A huge thank you to all of you for your contribution to Yoga Scotland's training courses. We look forward to working with you in the future in other guises.

We welcome:

Tamsin Geddes (Training Administrator)
Lindsey Porter (Central Foundation Course co-tutor)
Amy Hanlon (Edinburgh Teacher Training A+P tutor)
Fiona Webster (Aberdeen Foundation Course A+P tutor)

Financial Review

Again we are running at a deficit. However, we now have a modern website whose extra functionality will allow us to streamline the operation of Yoga Scotland and ultimately to reduce expenditure.

We remain in a healthy financial position.

Reserves Policy

All funds held by the charity are unrestricted, although for reasons of financial management 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.

Yoga Scotland (SCIO)
Report of the Trustees
For the year ended 31 August 2018

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust.

Trustees constitute the board which sets the direction for the charity. The Board employs 3 executive staff, headed up by an Executive Officer.

All trustees carry out their duties on a voluntary basis.

The trustees recognise their responsibility to identify and review the risks to which the charity is exposed and to ensure that proper controls are in place to provide reasonable assurance against fraud and error. This is an on-going process and is reviewed at least annually.

These accounts for the above year cover the period of transfer from unincorporated charity to SCIO.

Signed on behalf of the Board of Trustees on 9th March 2019 by

Gill Gibbens

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

I report on the accounts for the year ended 31st August 2018 set out on pages ten to fifteen.

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 charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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 to comply with Regulation 8 of the 2006 Accounts Regulations

have 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.

Kevin D Ferguson, CA
JRW
Chartered Accountants
Riverside House
Ladhope Vale
Galashiels
Selkirkshire
TD1 1BT

13th March 2019

Yoga Scotland (SCIO)
Statement of Financial Activities
For the year ended 31 August 2018

	<i>Notes</i>	2018 £	2017 £
Income from charitable activities			
Promotion of Yoga	2	91,029	91,519
Investment income		<u>-</u>	<u>-</u>
		91,029	91,519
Expenditure on charitable activities			
Promotion of Yoga	3	<u>105,399</u>	<u>100,754</u>
Net expenditure		(14,310)	(9,235)
Total funds brought forward		<u>80,015</u>	<u>89,250</u>
Total funds carried forward		<u>65,705</u>	<u>80,015</u>

All funds are unrestricted and all income/expenditure has arisen from continuing activities.

Yoga Scotland (SCIO)
Balance Sheet
as at 31 August 2018

	<i>Notes</i>	2018	2017
Current Assets			
Stock	5	265	531
Debtors		2,702	-
Bank	6	<u>109,736</u>	<u>115,152</u>
		112,703	115,683
Creditors			
Amounts falling due within one year	7	<u>(46,998)</u>	<u>(35,668)</u>
Net Current Assets		<u>65,705</u>	<u>80,015</u>
Total assets less current liabilities		<u>65,705</u>	<u>80,015</u>
Net assets		<u>65,705</u>	<u>80,015</u>

Approved by the Board of Trustees and signed on their behalf on 9th March 2019 by

Gill Gibbens

Yoga Scotland (SCIO)

Notes to the Accounts

for the year ended 31 August 2018

1 Accounting Policies

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "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). The financial statement have been prepared under the historic cost convention.

Reduced Disclosure Exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102:

- the requirement of Section 7 Statement of Cash Flows

Transfer to SCIO

The accounts for the above year cover the period of transfer from unincorporated charity to SCIO. As a result they include figures for both the unincorporated charity SC020590 and the SCIO SC047418.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. When course fees are received in advance, income is not recognised until the course takes place.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost relating to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks

Stocks are valued at the lower of cost and net realisable value after making allowance or obsolete and slow moving stock.

Taxation

The charity is exempt from tax on its charitable activities.

Irrecoverable VAT

The charity is not VAT registered and therefore cannot recover VAT incurred on its expenditure. VAT is included in the expenditure heading for which it was incurred.

Yoga Scotland (SCIO)
Notes to the Accounts
for the year ended 31 August 2018

1 Accounting Policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. For reasons of financial management the trustees designate amounts for specific purposes and the designation of funds used is explained in the notes to the financial statements.

Restricted funds can only be used for purposes within the objects of the charity specified by the donor or raised for a specific purpose. At present the charity has no restricted funds.

2 Analysis of Income	(All unrestricted funds)	
	2018	2017
Charitable Income		
Teacher training fees	76,205	73,958
Teacher registration fees and memberships	15,765	14,607
Less Insurance component	(4,885)	(5,941)
Seminar fees	3,219	8,167
Magazine income	595	728
Donations	<u>130</u>	<u>-</u>
	<u>91,029</u>	<u>91,519</u>

3 Trustee remuneration and benefits

The Trustees did not receive any remuneration for their services as Trustees.

Trustees' expenses

Reimbursements were made to several trustees in respect of expenses incurred in carrying out their duties as trustees amounted to £1,585 (2017 £1,269).

Yoga Scotland (SCIO)
Notes to the Accounts
for the year ended 31 August 2018

4 Analysis of expenditure

	2018	2017
Charitable Activities		
Tutors' fees and facilities	65,971	64,437
Bursaries awarded	3,900	400
Magazine printing and postage	4,817	4,840
Insurance costs	740	71
Seminars and events	6,180	3,920
Advertising and subscriptions	<u>4,456</u>	<u>3,378</u>
	86,064	77,046
Support costs		
Administration expenses	3,085	2,856
Clerical assistance	10,959	19,652
Write down of equipment	266	-
Sundries	476	100
Professional fees	<u>4,489</u>	<u>1,100</u>
	<u>105,339</u>	<u>100,754</u>

5 Stocks

Small items of equipment	<u>265</u>	<u>531</u>
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6 Prepayments

Course expenses paid in advance	1,239	-
Magazine/admin expenses prepaid	<u>1,463</u>	<u>-</u>
	<u>2,702</u>	<u>-</u>

7 Creditors falling due within one year:

Fees paid in advance	<u>46,998</u>	<u>35,668</u>
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Yoga Scotland (SCIO)
Notes to the Accounts
for the year ended 31 August 2018

8 Movement in Funds	At	Incoming	Outgoing	Transfers	At
	01/09/2017	Resources	Resources		31/08/2018
Unrestricted funds					
General fund	15,587	18,402	(28,042)	-	5,947
Teacher training fund	43,131	62,547	(69,536)	-	36,142
On-going training fund	18,587	10,080	(5,051)	-	23,616
Bursary fund	<u>2,710</u>	<u>-</u>	<u>(2,710)</u>	<u>-</u>	<u>-</u>
	<u>80,015</u>	<u>91,029</u>	<u>(105,339)</u>	<u>-</u>	<u>65,705</u>

Previous year Movement in Funds	At	Incoming	Outgoing	Transfers	At
	01/09/2016	Resources	Resources		31/08/2017
Unrestricted funds					
General fund	19,301	17,561	(21,275)	-	15,587
Teacher training fund	56,801	58,779	(72,049)	(400)	43,131
On-going training fund	10,438	15,179	(7,030)	-	18,587
Bursary fund	<u>2,710</u>	<u>-</u>	<u>(400)</u>	<u>400</u>	<u>2,710</u>
	<u>89,250</u>	<u>91,519</u>	<u>(100,754)</u>	<u>-</u>	<u>80,015</u>

The general fund is used for the day-to-day expenses of running Yoga Scotland. This includes the costs associated with meetings, publishing and disseminating the magazine, costs of annual seminars and other open meetings etc.

The teacher training fund is used to pay the expenses associated with the provision of courses and to receive the income therefrom.

The on-going training fund is used to pay the expenses associated with the provision of training days for existing yoga teachers.

The bursary fund has been set up to provide grants to students in receipt of means tested benefits attending courses.

9 Related Party Disclosures

There were no related party transactions during the year.