Charity Number SC043956

Yogability

Report and Financial Statements

For the Year Ended 31 March 2026

Yogability
Report and Accounts for the Year Ended 31 March 2026

Contents

	Page
Reference and Administration Details	3
Trustees' Annual Report	4 - 5
Independent Examiner's Report	6
Receipts and Payments Account	7
Statement of Balances	8
Notes to the Accounts	9 - 10

Reference and Administration Details

Charity Name	Yogability	
Charity Number	SC043956	
Principal Address	8 Roman Ave Bearsden Glasgow G61 2QW	
Trustees	Tracey Neil	*Chair*
	Jo-Ann MacPherson	*Treasurer*
	Debbie Pipe	*Secretary*
	Morag Devitt	
	Jacqui McGuckin	
	Angiolina Foster	*(Resigned in Sept 2025)*
	Cameron Ritchie	
	Jennifer Sorbie	
	Isobel Lightbody	*(Appointed in Sept 2025)*
	Susanne McGreevy	*(Appointed in Sept 2025)*
	Linda Morris	*(Appointed in Sept 2025)*
	Jacqui McGuckin	
Bankers	Bank of Scotland PO Box 1000 BX2 1LB	
Independent Examiner	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB	

Trustees' Annual Report

The trustees present their report and accounts for the year ended 31 March 2026.

Structure, Governance and Management

Yogability is registered as a Scottish charity and is governed by its constitution. It recruits new trustees if that person is sympathetic with the objects and work of the charity and has an interest in the local community.

Objectives and Activities

The objectives of the charity are to:

- Provide free yoga to children and adults with additional needs and disabilities and their carers
- Provide mainstream yoga to people with barriers to entry (e.g. financial, ability)
- Build a yoga community

The main activities of the charity are:

- To provide one-to-one yoga sessions for children and adults with additional needs and disabilities
- To provide group sessions (if appropriate) to children and adults with additional needs or disabilities
- To provide group classes for carers with the removal of barriers to entry
- To provide mainstream group classes with the removal of barriers to entry

Achievements and Performance

During the year, Yogability Scotland continued to deliver a broad programme of inclusive yoga and wellbeing activities in support of our charitable aims to improve the physical, emotional and social wellbeing of children, young people and adults with disabilities, additional support needs, unpaid carers and their families.

We continued to provide regular yoga sessions for Chance 2 Change in Drumchapel and for adults with additional support needs attending the Adult Resource Centre (ARC) at Allander Leisure Centre. Alongside these partnerships, we delivered our weekly classes for children with disabilities and their carers, providing opportunities for movement, relaxation, social interaction and shared family experiences.

Working in partnership with PAMIS, we delivered accessible lochside yoga and wild swimming sessions, including a yoga, sauna and dip experience at Loch Lomond. These activities encouraged physical wellbeing, confidence, inclusion and social connection, while enabling families to enjoy outdoor environments in an accessible and supportive setting.

We also worked alongside Carers Link East Dunbartonshire to provide a dedicated wellbeing event for unpaid carers, offering yoga, massage therapies and a healthy lunch. This provided carers with valuable time to rest, connect with others and focus on their own health and wellbeing.

Trustees' Annual Report

Achievements and Performance - continued

Our collaborative work continued through the Craighalbert Parent Partnership and Enable, strengthening local networks and increasing opportunities for people with disabilities and additional support needs to access inclusive wellbeing activities.

Additional activities included a carers and friends spa day in Kirkintilloch, providing respite and peer support, and the introduction of Yogability merchandise to raise awareness of the charity and generate unrestricted income to support our work.

We were honoured to be nominated for the King's Award for Voluntary Service (KAVS), recognising the dedication and contribution of our volunteers. The outcome of the award will be announced in November 2026.

Attendance remained consistently strong throughout the year, with up to 100 participants attending our activities each week. This sustained level of engagement reflects the ongoing need for accessible, inclusive wellbeing services within our communities and demonstrates the continued value and impact of the charity's work.

Financial Review

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to three months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised. Based on the accounts for the year ended 31 March 2026, ordinary expenditure for 3 months amounts to £3,151. At 31 March 2026, the charity held unrestricted free reserves of £14,173. The trustees are therefore satisfied that the policy is being met. Funds held in excess of this amount will be reinvested in the development of the charity.

Financial Review

The charity generated a surplus of £705 for the year ended 31 March 2026 (2025: surplus of £1,902). At 31 March 2026 reserves stood at £14,173 (2025: £13,468), with all of these being unrestricted.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

T. Neil

.....

Tracey Neil

Date: 24/9/26

Independent Examiner's Report

Report to the trustees/members of	Yogability
Registered charity number	SC043956
Accounts of the charity for the period	1 April 2025 to 31 March 2026
Set out on pages	7 - 10

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 Independent Examiner's statement:
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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
- prepare accounts which accord with the accounting records and comply with Regulation 9 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.



..... Date: 25 September 2026

David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House, 24 Herbert Street, Glasgow, G20 6NB

Receipts and Payments Account

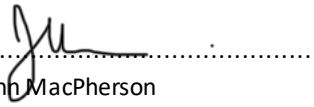
	Notes	*2026 Total* £	*2025 Total* £
Receipts			
Donations	3	5,475	6,863
Fundraising Activities	4	4,080	3,323
Trading Income	5	3,753	2,025
		13,308	12,211
Payments			
Charitable Activities Costs	6	12,063	9,829
Governance Costs	7	540	480
		12,603	10,309
Net Receipts/-Payments		**705**	**1,902**
Funds Brought Forward		13,468	11,566
Funds Carried Forward	9	**14,173**	**13,468**

The notes on pages 9 to 10 form an integral part of these accounts.
All income and expenditure during the year was unrestricted.
All income and expenditure derive from continuing activities in both years.

Statement of Balances

	2026 Total £	*2025 Total £*
Opening Cash and Bank Balances	13,468	11,566
Surplus/-Deficit for the year	705	1,902
Closing Cash and Bank Balances	14,173	13,468

Signed on behalf of the trustees:



Jo-Ann MacPherson

Date: **21/09/2026**

Notes to the Accounts

1. General Information

Yogability ("the charity") is an unincorporated association governed by its constitution. It was registered as a charity in Scotland (registered number SC043956) on 22 April 2013. Its registered address is 8 Roman Ave, Bearsden, G61 2QW.

2. Basis of Preparation

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

3. Donations	*2026 Total £*	*2025 Total £*
General Donations	5,475	6,863

4. Fundraising	*2026 Total £*	*2025 Total £*
Sun Salutations	4,080	3,323

5. Trading Income	*2026 Total £*	*2025 Total £*
Fees from Yoga classes	3,753	2,025

6. Charitable Activities Costs	*2026 Total £*	*2025 Total £*
Fees for Yoga Instructors	6,750	5,090
Fundraising costs	-	205
Hire of Venue	1,744	1,991
Merchandise	2,733	-
Software	346	977
Training	-	1,566
Miscellaneous	490	-
	12,063	9,829

Notes to the Accounts

7. Governance Costs	*2026 Total £*	*2025 Total £*
Independent Examination Fee	540	480

8. Related Party Transactions

There were no trustees' expenses, remuneration or other benefits paid for the year ended 31 March 2026 (2025: Nil).

During the year, five trustees donated a total of £385 in lieu of payment for yoga classes they attended. Each trustee was also given one t-shirt and one hoodie. There were no other related party transactions during the year (2025: £nil).

9. Funds Analysis	*Opening Balance*				*Closing Balance*
Unrestricted	*1 April 25*	*Receipts*	*Payments*	*Transfers*	*31 Mar 26*
General	13,468	13,308	12,603	-	14,173

Purpose of Funds

General Fund	- there is only one unrestricted fund, the General fund to be used for the day-to-day operation of the charity.