



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
From	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2023		31	12	2023

Reference and administration details

Charity name	Yoga in Daily Life Scotland (SCIO)
Other names charity is known by	Yoga in Daily Life Scotland; YIDL Scotland; Yoga in Daily Life
Registered charity number	SC049297
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	President		
2	Vice President		
3	Treasurer & Secretary		
4	2nd Secretary		
5	Committee Member		
6	Committee Member		
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The Charity was first formed as an association with a constitution, and registered with the Office of the Scottish Charity Regulator (OSCR): SC041371 on 30 March 2010. A new single-tier SCIO constitution was drafted in March 2019 and the charity was incorporated as a Scottish Charitable Incorporated Organisation on 14 May 2019, SC049297 and the original charity dissolved on 31 December 2019 with the transfer of all assets/funds to the SCIO completed by 31 March 2020.

Trustee recruitment and appointment

Two trustees remain who were appointed upon establishment of the original Charity: Swami Madhuram Puri (formerly named Juraj Potancok) and [REDACTED] (now ordained as Swami Ganga Mata). [REDACTED] was appointed by the committee in October 2012. [REDACTED] was appointed on 25 October 2013. [REDACTED] and [REDACTED] were elected unanimously and appointed as trustees on 20 January 2019. All six trustees volunteered to remain as the board for the new SCIO on 24 February 2019. [REDACTED] resigned for family reasons on 30 Nov 2022 and [REDACTED] was elected to fill her place and appointed unanimously as a trustee on 1 Dec 2022. Appointment and removal are in accordance with the Charity Constitution, which requires that appointment is approved by a two-thirds majority agreement of the existing trustees and removal of any trustee by a two-thirds majority agreement of the others.

Objectives and activities

Charitable purposes

The Charity's charitable objects undertaken in Scotland and elsewhere internationally are:

1. to advance public education in the classical teachings of the science, philosophy and practice of yoga, based upon the principles of the highest standards of personal conduct and selfless service to others;
2. to promote and advance the mental, physical, social and spiritual health of the public through the study, teaching and practice of the therapeutic effects of yoga;
3. to promote and advance humanitarian aid for the relief of people in need through poverty, sickness, age, disability or other disadvantage due to natural disasters or other causes;
4. to promote and advance for the public benefit tolerance, harmony, respect and understanding among all religions, cultures and nations;
5. to promote and advance human rights and world peace and provide methods for the resolving of conflict;
6. to promote and advance animal welfare and protection;
7. to promote and advance protection and improvement of the environment.

After 3 years, the Charity was finally able to provide some more in-person events in 2023, although regular weekly group classes remained online throughout the year, primarily via Zoom and Insight Timer. [REDACTED] and [REDACTED] continued to provide regular weekly at-home private individual Chair Yoga sessions for a student with MS in Edinburgh, the teachers alternating each week. In-person events included a Day Retreat and residential Weekend Retreat in the Scottish Borders, social gatherings at Edinburgh Botanics, and a Meditation Music evening event in Edinburgh. Charity trustees/members also assisted with sharing educational and promotional resources, editing/proofreading English translations of YIDL publications, online articles and documents, and participating in international YIDL programmes, meetings and special events, online and in person.

Educational/Health/Relief of suffering activities [Objects 1. 2. 3.]:

During 2023, a variety of educational programmes were provided for members of the public in Scotland and abroad, online and in-person, with the core of the Charity's activities being the provision of regular yoga and meditation classes and courses for adults, in order to advance individual and social health and well-being. Provided with flexible fee options, the Charity continues to offer the option to attend for free or by occasional donation, to those in difficult financial circumstances. From 30 October, all 6pm evening classes Mon-Friday were rescheduled to 6.30pm, in recognition of students who have returned to working outside of their homes, so they can be home in time to attend classes online.

Online regular programmes

- *Zoom*: weekly evening and weekend morning drop-in Yoga & Meditation classes for the general public, 90-minute classes catering for Beginners Level 1 and Intermediate/Experienced Levels 2-5; plus one-hour classes Yoga For All and Restorative Yoga.
- *Zoom*: for those with deeper interest in meditation practice and the spiritual and philosophical principles of Yoga, the Friday evening Relaxation & Meditation Yoga Nidra class and Wednesday evening Mindful Breathing & Meditation class remained on the schedule and continue to be popular.
- *Zoom*: Ongoing twice-weekly Lunchtime Yoga sessions were provided for the public, with most joining from home and some able to attend from their workplace; a total of 84 sessions from 3 January until 28 December 2023.
- *Zoom*: Swami Madhuram led monthly Satsangs with meditation, chanting and yoga philosophy discourse, providing practical guidance on integrating the yoga principles into daily life.
- *Insight Timer*: weekly online satsang concerts with Swami Madhuram playing Indian traditional flute and chanting Sanskrit/Hindi mantras. Free events with options to make donations to the charity. [Objects 1, 2, 3, 4.]

In-person regular programmes

- *Private home*: regular weekly individual 90-minute Chair Yoga/Breathing sessions for a long-time YIDL student with Multiple Sclerosis, in Edinburgh.

Other events and activities in support of the Objects:

- 8 April 2023 – *Day Retreat* on Easter Saturday at Kailzie Gardens Osprey Studio in the Scottish Borders; with yoga exercises, pranayama breathwork, relaxation, meditation, vegan meal, mindful walking in the gardens. [Objects 1, 2, 4, 6, 7.]
- 26-29 May 2023 – *Long Weekend Residential Retreat* at Kailzie Gardens Lodge in the Scottish Borders; with yoga exercises, pranayama breathwork, relaxation, meditation, vegan meals, mindful walks, inspiring film. [Objects 1, 2, 4, 6, 7.]
- 21 June 2023 – *online events* marking *UN International Day of Yoga*: 2 x free classes, *Yoga For All* and *Meditation*; via Zoom. [Objects 1, 2, 4.]
- 30 July 2023 – special events with Swami Madhuram; lunch and meditation walk in the morning at Edinburgh Botanics; evening *Musical Meditation* event with yoga nidra, meditation and vegan meal. [Objects 1, 2, 4, 6, 7.]
- 21 September 2023 – *UN International Day of Peace*: chanting of Peace Mantras in online classes and at the *World Peace Tree* in Edinburgh [Objects 1, 2, 5.]
- Monthly sponsoring of a fourth and fifth puppy in training to be a guide dog for the *Guide Dogs for the Blind Assoc.* [Objects 2, 3, 6.]

Summary of the main activities in relation to these objects (page ii. of ii.)

- Group and one-to-one *Satsangs* – social gatherings sharing spiritual support and teachings for personal life guidance and promoting understanding among people, religions and cultures. In person at the Edinburgh ashram, in Glasgow, and at the Edinburgh Botanics, and online via *Zoom*. [Objects 1, 2, 4, 5.]

Primarily Environmental and Animal Welfare activities [Objects 6, 7.]:

By promoting and supporting environmental protection and animal welfare, the Charity is encouraging people to develop the yogic principles compassion, kindness, mindfulness and self-responsibility, to benefit themselves in their personal spiritual development, as well as the world as a whole and others around them.

- With the help of many students providing photos, the Charity designed and published two fundraising 2023 calendars: 150 x 'Yoga Cats & Dogs' desk calendars (pictures of our students' pets who appear in online yoga classes) and 75 x 'Gaushala' wall calendars (photos of cows in the YIDL animal refuges in India). Funds raised went to the Charity itself, plus donations made in February 2023 of £300 to OneKind, the Scottish animal welfare charity, and €300 to YIDL International to support the rescued cows at Om Shree Deveshwar Mahadev Gaushala in Rajasthan, India, whose pictures were featured in the calendar.
- The Charity premises continue to use and promote energy suppliers *Good Energy*, the primary UK company providing electricity from 100% sustainable/renewable sources.
- The Charity maintains supportive membership and promotes the work of OneKind, the Scottish animal welfare charity based in Edinburgh and operating in Scotland and rest of the UK, which aims to end cruelty to Scotland's wildlife, pets, and other animals, through high-profile successful public campaigns, political lobbying, investigations, objective research and public education.
- The Charity maintains membership of the Permaculture Association, a registered UK/Scottish charity that promotes the sustainable theories and practices of permaculture, in the UK and worldwide. Permaculture is an approach to land use and human settlement design based on observation of flourishing natural ecosystems and shares many principles with the teachings of Yoga.
- The Charity provides waste recycling facilities and information for staff, volunteers and visitors to the ashram and promotes recycling to neighbours and students.
- The Charity has continued to promote the natural world by growing indoor plants and helping maintain the front and rear gardens of the tenement premises in Edinburgh in cooperation with neighbours – growing herbs, vegetables and soft fruits without use of pesticides, as an example showing what is possible to grow with minimal effort in an urban environment, with occasional social media posts.
- Printed promotional flyers, course materials and stationery are printed on 100% recycled paper with eco-friendly vegetable inks (when possible).
- The Charity has a policy of purchasing only essential items and office supplies, or obtained freely and/or second-hand where possible, with minimal packaging, sustainable manufacturing and organic production.
- The Charity premises maintains a collection of published information materials and reference books promoting vegan and strict vegetarian lifestyle choices – not only from the perspective of an individual's health and nutrition, but also from the perspectives of: a) respect for the lives of animals and avoiding their exploitation, suffering and abuse; and b) acknowledging the damage caused to the environment by livestock breeding/farming and its contribution to climate change; thereby enabling students/visitors to the centre to make better informed decisions regarding their choices of food and products with animal ingredients and the consequences for the wider society and environment.
- The Charity promotes the international *Yoga in Daily Life OM Ashram*, a research and education centre in Rajasthan, India, which includes humanitarian projects: animal refuges for neglected, lame and abandoned cattle; Rainwater Harvesting scheme with a manmade lake and catchment area to collect monsoon rainwater runoff each year and distribute it to local villages, farms and communities; Desert Reforestation tree planting project and organic farming to encourage microclimates, natural habitat and vegetation resources, for example the native *neem* tree leaves and turmeric root are harvested for their medicinal and antiseptic properties.

Achievements and performance

Summary of the main achievements of the charity during the financial period

The charity served more than 110 individuals in 2023, at least 25 of whom attended for the first time. Most students reside in Scotland, but people also regularly attended from England, Northern Ireland, Sweden, Finland, Croatia, Slovakia, Germany, New Zealand and Indonesia. Average weekly attendance over the year was around 35, with fluctuations up and down depending on special events, holiday periods and weather conditions. A total income of £13,336 was received in fees for educational services provided over the year. Due to the commitment and generosity of regular students, as well as substantial donations from supportive friends and colleagues, the Charity managed to survive another financially challenging year, with the 'cost of living crisis' affecting many people and the Charity itself. Group classes continued online using Zoom and Insight Timer, with 9 regular weekly public classes provided 6 days a week. Grateful students continue to give positive feedback saying that online classes are very practical for them, empowering them to cope better with the stresses of life, and helping to improve and maintain their physical, mental, spiritual and social health and wellbeing. Online classes also have the advantage of people getting used to practising in their home, leading to more self-led practice outside of class times. Regular weekly classes include 6 evening classes, moved from 6pm to 6.30pm from 30 October: Beginners Yoga, Intermediate Yoga, Yoga For All, Mindful Breathing & Meditation, Restorative Yoga, and Deep Relaxation & Meditation (Yoga Nidra) which is very popular; two weekday Lunchtime Yoga classes; and Experienced Yoga, also very popular, on Saturday mornings. A weekly private at-home session continued to be provided for one of our long-time students with Multiple Sclerosis. Outside of structured class time, our main teacher also voluntarily assists students with other acute and chronic health conditions, including COVID/long COVID, ME, asthma, sciatica, anxiety, depression and laryngeal dystonia, with tailored practices and advice. After 3 years, the Charity was finally able to provide some more in-person events in 2023, including a Day Retreat and Long Weekend Retreat in the beautiful venue and facilities at Kailzie Gardens in the Scottish Borders, a Meditation Music concert/workshop in Edinburgh and social meet-ups at Edinburgh Botanics. Most students opt to pay for Class Pass options that are designed to encourage regular attendance. One student opted to pay in advance for a £300 6 Month Pass for unlimited classes. An additional 18 students opted for the regular Monthly Class Passes, contributing £6097 by monthly standing order or PayPal transfer; totalling £6397 for these 'unlimited classes' payment options. Most other students purchase either 6-Class Passes with 40 passes sold for £1955, or Lunchtime Yoga 8-Class Passes with 9 sold for £359. To mark the *International Day of Yoga (IDY)*, two free 1-hour online classes were offered in the evening: Yoga For All, and Mindful Breathing & Meditation, with 10 people attending on Zoom. With a total annual rent expense of £14,400, the Charity was only able to cover all financial costs due to substantial donations made by the Charity Secretary and other trustees and friends. However, the Charity aims to provide more in-person classes and events in 2024 and be able to cover all outgoings from funds received for services rendered. This will be possible due to pledged support from the Charity Secretary's family members, who are offering to provide new premises for the Charity as a residential ashram, with minimal rent payable in return.

Financial review

Brief statement of the charity's policy on reserves

The Charity holds no reserves other than its bank balance, usually fluctuating around £1000. If in future the Trustees see fit to hold reserves, it is likely to be in relation to a specific project or planned activity requiring greater funds than the usual income, such as renovations of the Charity's premises. Whenever the situation arises that the Charity's funds approach £0, there are particular Trustees who are willing and able to boost the account balance from their personal funds.

Details of any deficit

Unfortunately, 2023 ended with a deficit of -£3186, due to a reduction in the total number of students and the regularity of their attendance in online classes, along with greater venue expenses than anticipated for in-person events. The greatest expense was the monthly rent of the Charity premises, therefore trustees have been actively searching for new, more affordable premises. In September 2023, the Charity Secretary found and made an offer on a house in Galashiels with two large reception rooms and guest room accommodation, which her family pledged to provide a loan for her to purchase and make into a residential ashram for the Charity's use, which completed in March 2024.

Donated facilities and

n/a

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<div></div>	
Full name(s)		
Position (e.g. Chair)	Treasurer & Secretary	
Date	06 September 2024	

Yoga in Daily Life Scotland (SCIO)

SC049297



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2023		31	12	2023

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	5,823				5,823	9,282
Legacies					-	
Grants					-	
Receipts from fundraising activities	254				254	1,275
Gross trading receipts	13,469				13,469	12,221
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	19,546	-	-	-	19,546	22,778
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	19,546	-	-	-	19,546	22,778
A3 Payments						
Expenses for fundraising activities	71				71	642
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	21,939				21,939	18,289
Grants and donations	722				722	841
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	9
Legal costs					-	
					-	
					-	
A3 Sub total	22,732	-	-	-	22,732	19,781
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	22,732	-	-	-	22,732	19,781
Net receipts / (payments)	(3,186)	-	-	-	(3,186)	2,997
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(3,186)	-	-	-	(3,186)	2,997

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	3,458				3,458	461
	Surplus / (deficit) shown on receipts and payments account	(3,186)				(3,186)	2,997
						-	
						-	
	Cash and bank balances at end of year	272	-	-	-	272	3,458
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets	HP desktop computer	Unrestricted Fund		400	400
		Total	-	400	400

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Virgin Media - phone internet Dec23/Jan24	Unrestricted Fund	29	46
	██████████ - rent Jan/Feb 2024	Unrestricted Fund	1,200	1,200
	Ansvar Charity Insurance Jan 2024	Unrestricted Fund	50	48
	Good Energy owed in Jan 24	Unrestricted Fund	100	81
	City of Edinburgh council tax due Jan24	Unrestricted Fund	108	109
	Yoga Teacher Insurance Jan 24	Unrestricted Fund	54	53
	Donation to OneKind - calendars Feb 23	Unrestricted Fund	-	300
	Donation to YIDL - cow calendars Feb23	Unrestricted Fund	-	278
		Total	1,541	2,115

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
			06/09/2024

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£
Retreat catering supplies	1	80
Car hire for retreat transport	1	280

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

[1.] The charity registered as a SCIO (SC049297) on 14 May 2019 and the old charity (SC041371) bank account was closed on 31 December 2019 with all funds transferred to the SCIO and the dissolution of the old charity confirmed and removed from the register in April 2020. [2.] The charity moved its registered office and equipment storage to a rented residential premises in December 2019. The intention was to also use the premises as a venue for board meetings, social gatherings furthering the objects, and a new service of providing short stay residential 'urban yogic lifestyle retreats' for solo guests. To facilitate these activities, it was agreed that the main teacher who organises and provides the charity's services to the public as a volunteer without remuneration, and who is also a trustee on the Board of the charity, would reside in the premises without paying rent/board - this arrangement being decided and agreed by all the other trustees on the Board. This has been declared to OSCR who confirmed that it does not breach the terms for trustees as written in the charity's constitution.

Yoga in Daily Life Scotland (SCIO)

SC049297

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Individual donations received	5,479				5,479	9,107
Anonymous collected donations	273				273	175
Corporate donations received	71				71	
HMRC Gift Aid payment received					-	
Total	5,823	-	-	-	5,823	9,282

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

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3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

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4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Motor vehicle maintenance & insurance	279				279	
Rent and insurance (council tax)	15,964				15,964	16,064
Phone and internet	494				494	610
Publicity/Programme costs	1,513				1,513	445
Electricity & Gas	1,184				1,184	817
Venue Hire (incl virtual)	2,325				2,325	173
Memberships	180				180	180
Total	21,939	-	-	-	21,939	18,289

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
					cross ref error	
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	
Nature and purpose of funds						

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-

Nature and purpose of funds

Yoga in Daily Life Scotland

Independent Examiner's Report on the Accounts	
Report to the trustees/members of	Yoga in Daily Life Scotland SCIO
Registered charity number	SC049297
On the accounts of the charity for the year ended	31 st December 2023
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 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006(as amended) ('the 2006 Accounts regulations') 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 2005 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 2006 Accounts 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 accounts.
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention :</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> • 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 with accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or <p>2. to which, in my opinion, attention should be drawn in order</p>
Signature	
Name	
Relevant professional qualification	
Address	