



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2024		31	12	2024

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	Mahaprabhu Deep Ashram		
	Doubledykes		
	Elm Row		
	Galashiels	Postcode	TD1 3HT

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				
6				
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 from the creation of the original Charity: [REDACTED] (formerly named [REDACTED]) and [REDACTED] (now ordained as [REDACTED]). [REDACTED] was appointed by the committee in October 2012. [REDACTED] was appointed on 25 October 2013. [REDACTED] and [REDACTED] were elected 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 on 30 Nov 2022. [REDACTED] was elected to fill her place and appointed unanimously on 1 December 2022 and resigned on 9 April 2025, due to family commitments. [REDACTED] voluntarily resigned on 17 May 2025. Appointment and removal are in accordance with the Charity Constitution, which requires that an 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.

In April 2024, the Charity moved its base to Galashiels in the Scottish Borders, to a residential ashram house purchased by [REDACTED] with a financial loan from her family, which has enough space to hold group gatherings and overnight stays for a few people. As well as being a venue for group activities, the ashram provides new opportunities for people to volunteer for the Charity, such as assisting with housekeeping, renovations and garden maintenance, as well as helping with special events – such voluntary service, or ‘seva’, is an important aspect of yogic teaching known as ‘karma yoga’. The move also enabled weekly in-person group classes to resume at hired venues in Edinburgh, after a four-year hiatus due to financial consequences of the pandemic. From July to September, two evening classes were held on Wednesdays, in a corporate venue close to the Charity’s former north Edinburgh premises. From October, this changed to one longer class and moved to the much-loved spiritual Salisbury Centre, on the south side. Other in-person events included another group gathering at Edinburgh Botanics in March, and two special weekend events in June and July at the ashram in Galashiels, with the July event also including a Meditation Music evening concert the following night in Edinburgh. The Charity continued to provide regular weekly at-home private Chair Yoga sessions for one student with MS in Edinburgh. Six to ten regular classes per week continued online throughout the year, via Zoom from the ashram. Charity trustees/members also assisted with sharing educational and promotional resources, editing/proofreading English translations of YIDL publications (including the autobiography of the YIDL founder), online articles and documents. [REDACTED] and [REDACTED] also extended their service by teaching and giving talks at international YIDL seminars in the Czech Republic, Hungary, and at the Grand Opening of the OM Ashram in Rajasthan, India, the spiritual headquarters of the Yoga in Daily Life community and traditional lineage of yoga masters.

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

During 2024, 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 donations, to those in difficult financial circumstances. From 3 July, regular weekly in-person classes resumed on Wednesday evenings in Edinburgh, and have proved very popular for previous students who do not usually attend the online classes, as well as some who do, and have also attracted many new participants.

In-person regular programmes

- *Group classes:* regular weekly classes on Wednesday evenings in Edinburgh – from July – Sept, 2 x 60 min classes at *MyEdinburgh* in EH7; from Oct – December (and ongoing), 1 x 90 min class at the *Salisbury Centre* in EH16.
- *Private home:* regular weekly individual 90-minute Chair Yoga/Breathing sessions for a long-time student, with Multiple Sclerosis, in Edinburgh.

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 a deeper interest in meditation practice and the spiritual and philosophical principles of Yoga, the Friday evening Relaxation & Meditation Yoga Nidra class and Wednesday (Monday from October) 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 log-in and attend in their workplace; a total of 75 sessions from 4 January until 26 Nov 2024.
- *Zoom:* [REDACTED] led regular 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 [REDACTED] playing Indian traditional flute and chanting Sanskrit/Hindi mantras. Free events with options to make donations to the charity. [also Object 4.]

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

Other events and activities in support of the Objects:

- January 2024 – fundraising project, *Challenge 108*: a 30-day challenge for people to spend quality time each day themselves, or with loved ones, being actively mindful and aware of how they think about things and how their actions affect others and the world around them. [Objects 1, 2, 4, 5, 6, 7.]
- 2 June 2024 – *Welcome to Ashram Day Retreat*, free event at the new Galashiels ashram in the Scottish Borders; with chanting, satsang, relaxation, vegan meal, walk in the woods. [Objects 1, 2, 4, 6, 7.]
- 20-22 June 2024 – online events marking *UN International Day of Yoga*: 3 x free online sessions, Evening Satsang, Yoga Nidra Relaxation & Meditation; Saturday Morning Yoga; via Zoom. [Objects 1, 2, 4.]
- 28-29 July 2024 – special *Nada Yoga* events with [REDACTED]: Sunday morning and afternoon at Galashiels ashram with musical meditation, yoga nidra relaxation, lunch, woodland walk, afternoon chanting workshop and dinner; Monday evening Musical Meditation event in Edinburgh with concert and vegan meal. [Objects 1, 2, 4, 6, 7.]
- 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 former Edinburgh and new Galashiels ashrams, at the Edinburgh Royal Botanic Gardens, and online via Zoom. [Objects 1, 2, 4, 5.]
- 21 September 2024 – *UN International Day of Peace*: chanting of Peace Mantras in online classes; weed maintenance and prayers and at the World Peace Tree at London Road Gardens in Edinburgh [Objects 1, 2, 5.]
- Monthly sponsoring of a fifth puppy in training to be a guide dog for the Guide Dogs for the Blind Association. [Objects 2, 3, 6.]

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 principle of *ahimsa*, meaning ‘non-harming’, by acting with compassion, kindness, mindfulness and self-responsibility, to benefit themselves in their personal spiritual development, as well as the world as a whole and other human and non-human beings around them.

- The Charity continues to use and promote energy suppliers *Good Energy*, at the new ashram premises, 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 the 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 which is based on observation of flourishing natural ecosystems and shares many principles with the holistic teachings of Yoga.
- The Charity provides waste recycling facilities and information for staff, volunteers and visitors to the ashram and promotes ‘Repair, Reuse, Recycle’ practices to students and visitors.
- The Charity continues to promote the healthy and ethical benefits of being connected with and caring for the natural world, growing many indoor plants in the new ashram; and by providing birdfeeders in the garden, plus creating new wildflower and vegetable beds in the ashram garden, and maintaining the established herbs, berries, soft fruits, trees and shrubs without the use of toxic pesticides.

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

- 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 obtaining them freely and/or second-hand where possible, with minimal packaging, sustainable manufacturing and organic production.
- The Charity maintains a collection of published information materials and library of reference books promoting vegan and strict vegetarian lifestyle choices and recipes – 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 ashram and events 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 several 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, turmeric root and other herbs and spices are harvested for their medicinal and antiseptic properties.

Achievements and performance

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

During 2024, the Charity directly served more than 120 individuals, with at least 50 attending the Charity's activities for the first time. Average attendance over the year was around 33/week, with fluctuations up and down depending on special events, holiday periods and weather conditions.

The new ashram home for the Charity in the Scottish Borders, has proven to be a great advantage in being a place where the Charity can invite individuals and groups to a peaceful environment and experience the benefits of the yoga and meditation practice in person, as well as enjoy the good company and safe space of being with like-minded people, who are focused on personal and social health and wellbeing. Special Events, such as those held at the ashram in June and July, provide more opportunities for people to volunteer with event organisation, preparation, hosting and clean-up, in the spirit of *seva*, selfless service – an important yoga principle and fundamental aspect of the Charity's purpose, with all active members and teachers serving as volunteers.

After moving to Galashiels, the reduction in expenses meant that the Charity was finally able to resume regular weekly in-person classes at hired venues in Edinburgh from July, where its teachers had been based and active in providing Yoga in Daily Life classes since 2008. Old and new students and teachers were very happy to be able to meet regularly and practise together in person again, after more than 4 years. Most who have attended in-person classes are residents of Edinburgh and nearby towns. For the in-person Special Events in Edinburgh and Galashiels, many people also travelled from other parts of Scotland, especially Glasgow, the Central Belt and the Scottish Borders, and some also made the journey from England.

Online classes continued via Zoom and Insight Timer, with 6-10 regular weekly classes provided 5-7 days a week, primarily by [REDACTED]. Regular students often give positive feedback expressing gratitude and saying that online classes continue to be very practical for them, helping them to cope better with the stresses of life, and improve and maintain their physical, mental, spiritual and social health and wellbeing. Online sessions regularly contain participants from all over Scotland, England, Ireland, Sweden, Slovakia, Germany, New Zealand and Indonesia.

Outside of class times, the main teacher also voluntarily assists students to manage other acute and chronic health conditions, including: ME, MS, asthma, sciatica, cancer diagnosis, anxiety, depression and laryngeal dystonia, with tailored practices and advice – either in person or online.

A total income of £9576 was received in fees for educational services provided over the year. Most students opt to pay for Class Passes, designed to encourage self-commitment. In 2024, this amounted to: 3-Month Passes x 3, £460; 1 Month Passes x 8, £350; 6 or 8 Class Passes x 53, £2480; and the Class Membership for unlimited classes paid by monthly standing order x 12 individuals, £4840. Remaining students pay on attendance at £8-£10 per class, or by donation of any amount.

Over £4000 in donations came from supportive students, friends, board members and colleagues, including via the fundraising project, *Challenge 108*, daily activities to develop mindfulness and self-awareness of one's impact on others and the environment. The new premises in Galashiels also came as a great gift, kindly funded by family members of the Charity Secretary for her personal residential use, which she has dedicated as a residential yoga ashram where all are welcome.

The Charity managed to survive another financially challenging year with a small surplus, despite the current economic climate continuing to affect many participants and the Charity itself, and also despite the need for reducing the class timetable in February-March and November-December, due to the main teacher having to attend to a combination of personal health and family matters, at home and abroad. Fortunately, substitute volunteer teachers kindly stepped in to cover a few classes during these periods, so that some sessions were still available online and in-person each week.

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 with donations from their personal funds.

Details of any deficit

n/a

Donated facilities and services (if any)

n/a

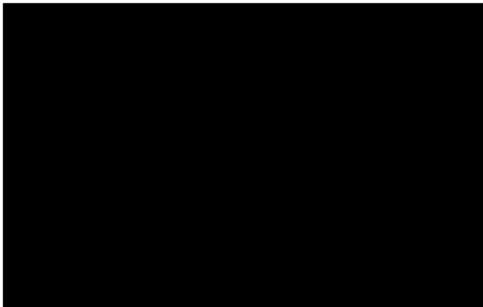
APPENDIX 1

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)		
Full name(s)		
Position (e.g. Chair)	Treasurer & Secretary	
Date	15 September 2025	

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	2024		31	12	2024

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	3,981				3,981	5,823
Legacies					-	
Grants					-	
Receipts from fundraising activities	391				391	254
Gross trading receipts	9,626				9,626	13,469
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	13,998	-	-	-	13,998	19,546
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	13,998	-	-	-	13,998	19,546
A3 Payments						
Expenses for fundraising activities					-	71
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	13,263				13,263	21,939
Grants and donations	144				144	722
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
A3 Sub total	13,407	-	-	-	13,407	22,732
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	13,407	-	-	-	13,407	22,732
Net receipts / (payments)	591	-	-	-	591	(3,186)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	591	-	-	-	591	(3,186)

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	272				272	3,458
	Surplus / (deficit) shown on receipts and payments account	591				591	(3,186)
						-	
						-	
	Cash and bank balances at end of year	863	-	-	-	863	272
	(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		300	400
		Total	-	300	400

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities	Phone internet due Jan 2025	Unrestricted Fund	44	29
	Ashram rental payment Jan 2025	Unrestricted Fund	135	1,200
	Ansvar Charity Insurance Jan 2025	Unrestricted Fund	110	50
	Good Energy owed in Jan 2025	Unrestricted Fund	330	100
	Council tax due Jan 2025	Unrestricted Fund	168	108
	Yoga Teacher Insurance Jan 2025	Unrestricted Fund	57	54
	Salisbury Centre venue hire Jan 2025	Unrestricted Fund	219	-
			-	-
		Total	1,063	1,541

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
			15/09/2025

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)	
--	--

C3b Trustee remuneration - details

Authority under which paid		£
Monthly rental payments of £135 for charity premises, from April - December 2024		1,215

C4a Trustee expenses

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

	Number of trustees	£

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.] In March 2024, a residential premises in Galashiels was purchased by the charity secretary, who is also the charity's main teacher and coordinator, with a personal loan from her family. Since April 2024, the premises have been used by the charity as a residential ashram and registered office, being a venue for in-person and online educational and social gatherings furthering the objects, board meetings, and overnight stays for guests and service users of the charity. The charity secretary, who organises and provides the charity's services to the public as a full-time volunteer without remuneration, and is a trustee on the Board of the charity, resides in the premises. On 21 March 2024, it was decided and agreed by all the other trustees on the Board that she may receive a payment of £135 per month towards repayment of her property purchasing loan, in lieu of rent.

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	3,360				3,360	5,479
Anonymous collected donations	621				621	273
Corporate donations received					-	71
					-	
Total	3,981	-	-	-	3,981	5,823

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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	-	-	-	-	-	-

- - - - - - -

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 and parking costs	395				395	279
Rent and insurance (council tax)	6,635				6,635	15,964
Phone and internet	501				501	494
Publicity/Programme costs	1,960				1,960	1,513
Electricity & Gas	1,812				1,812	1,184
Venue Hire (incl virtual)	1,314				1,314	2,325
Memberships	180				180	180
Travel expenses	376				376	
Seminar accommodation	90				90	
					-	
					-	
Total	13,263	-	-	-	13,263	21,939

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SC049297

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	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
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 2024
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 to enable a proper understanding of the accounts to be</p>
Sign	
Na	
Relevant professio qualificat	
Addre	