APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

Report to the trustees/members of
Charity name: The Logie Legacy

Registered charity number
SC047148

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1st	April	2025	to	31st	March	2026

Set out on pages (remember to include the page numbers of additional sheets)

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 (as amended). 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 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 view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 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.

Signed: H. Walth **Date:** 6/11/2026

Name: H. WALTH

Relevant professional qualification(s) or body (if any): ACCA

Address: Royal Bank Chambers
Newtown St Boswells
Scottish Borders
TD 6 0PN

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

APPENDIX 2

OSCR
Scottish Charity Regulator

St Francis Hospital, Zambia Twinning Partnership with NHS Borders (SCIO) SCIO

047148

Receipts and payments accounts

For the period from 01 04 2025 to 31 03 2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,301	1,813	-	-	3,114	647
Legacies	500	-	-	-	500	-
Grants	-	-	-	-	-	-
Dep A/c Int	328	-	-	-	328	-
	-	-	-	-	-	-
Income from investments other than land and buildings		-	-	-	-	373
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities (HMRC Gift Aid)	58	-	-	-	58	50
					-	-
A1 Sub total	2,186	1,813	-	-	3,999	1,070
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	2,186	1,813	-	-	3,999	1,070
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Other charity expenses	145	-	-	-	145	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	344	168	-	-	511	947
Grants and donations	210	-	-	-	210	-
Governance costs	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Governance review		-	-	-	-	-
		-	-	-	-	-
A3 Sub total	699	168	-	-	867	947
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	699	168	-	-	867	947
Net receipts / (payments)	1,487	1,645	-	-	3,132	123
A5 Transfers to / (from) funds	-				-	
Surplus / (deficit) for year	1,487	1,645	-	-	3,132	123

APPENDIX 2

St Francis Hospital, Zambia Twinning Partnership with NHS Borders (SCIO) SCIO 047148

Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	6,676	23,738	-	-	30,414	30,291
	Surplus / (deficit) shown on receipts and payments account	1,487	1,645	-	-	3,132	123
						-	-
						-	-
	Cash and bank balances at end of year	8,163	25,383	-	-	33,546	30,414
	(Agree balances with receipts and payments account(s))	- 0	0			- 0	-

B2 Investments	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	None		-	-
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
	None			-	-
		Total	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
	None		-	-
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	None		0	0
		Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		L. M. A. WILSONS	19/4/26
		N. R. CAMPBELL	27/4/26

St Francis Hospital, Zambia Twinning Partnership with NHS Borders (SSCIO 047148

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	£
None			
		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

C3b Trustee remuneration - details

Authority under which paid	£
None	

C4a Trustee expenses

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

C4b Trustee expenses - details

	Number of trustees	£
None		

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
None			

C6 Other information

APPENDIX 2

St Francis Hospital, Zambia Twinning Partnership with NHS Borders (S SCIO 047148

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 £
Just Giving	131	1,813			1,944	647
Donors other	1,170	-			1,170	-
		-			-	-
		-			-	-
Total	1,301	1,813	-	-	3,114	647

2 Grants

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

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 £
		-	-	-	-	
		-			-	
HMRC Gift Aid reclaim	58				58	50
					-	-
					-	-
					-	-
					-	-
					-	-
Total	58	-	-	-	58	50

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 £
Website	139				139	85
Scottish International Development Alliance	90				90	90
Water Sanitation & Hygiene (WASH)					-	-
Tuberculosis (TB)					-	-
Zoom License		168			168	312
Annual Reports					-	200
SFH Local Project A/c -	115				115	260
					-	-
					-	-
					-	-
					-	-
Total	344	168	-	-	511	947
	reference error				reference error	

SCIO 047148

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
	Unrestricted					
Receipts						
Donations	1,301				1,301	647
Legacies	500				500	-
Grants	-				-	-
Receipts from fundraising activities	-				-	
Gross trading receipts	-				-	-
buildings	328				328	373
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	58				58	50
Sub total	2,186	-	-	-	2,186	1,070
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
Sub total	-	-	-	-	-	-
Total receipts	2,186	-	-	-	2,186	1,070
Payments						
Expenses for fundraising activities	-				-	
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	344				344	947
Grants and donations	210				210	-
Governance costs					-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Charity expenses					-	
Other charitable activity expense	145				145	
					-	
Sub total	699	-	-	-	699	947
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
Sub total	-	-	-	-	-	-
Total payments	699	-	-	-	699	947
Net receipts / (payments)	1,487	-	-	-	1,487	123
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,487	-	-	-	1,487	123

Nature and purpose of funds

Payments relating directly to charitable activites include website charges and membership of the Scottish International Development Alliance 'SIDA' Payments were also made to a locally based project worker Cynthia Nyendwa Payment for work being undertaken in support of The Logie Legacy and financial support for her to undertake a 4 yr degree programme in Social Work and Developoment Studies The candidate will continue employment with the Orphans & Vulnerable Children 'OVC' programme based at SFH, and will also continue to support The Logie Legacy up to 2 days per month on other projects

St Francis Hospital, Zambia Twinning Partnership with NHS Borders (S SCIO 047148

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		
	ZAMBAZ	CORRA			Total restricted funds	Total restricted funds last period
Receipts						
Donations	1,813		-		1,813	
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	1,813	-	-	-	1,813	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	1,813	-	-	-	1,813	-
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	-	-	-	-	-	-
Zoom License (Communications)		168			168	-
					-	-
Sub total	-	168	-	-	168	-
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	-	168	-	-	168	-
Net receipts / (payments)	1,813	(168)	-	-	1,645	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	1,813	(168)	-	-	1,645	-

Nature and purpose of funds

£1813 has been raised via Just Giving, towards a newly launched campaign 2026 for effective hospital sanitation for St Frances in Kalela Zambia. Chris Faldon, one of our trustees is doing a 2 month sponsored walk across Zambia to the Malawi border. The target is £200,000