

# APPENDIX 3



		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	2023	to	31st	March	2024
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: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> 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:							1.10.24
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

\*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.

## APPENDIX 3

### 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

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

SCIO



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2023		31	03	2024

047148

## 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 £
<b>A1 Receipts</b>						
Donations	500				500	1,873
Legacies	-				-	-
Grants	-				-	-
	-				-	-
	-				-	-
Income from investments other than land and buildings	263				263	-
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	3,136				3,136	87
	-				-	-
<b>A1 Sub total</b>	<b>3,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,899</b>	<b>1,960</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,899</b>	<b>1,960</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Other charity expenses					-	439
Investment management costs					-	-
Payments relating directly to charitable activities	6,680	3,985			10,665	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Legal costs	-				-	-
Governance review					-	-
					-	-
<b>A3 Sub total</b>	<b>6,680</b>	<b>3,985</b>	<b>-</b>	<b>-</b>	<b>10,665</b>	<b>439</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>6,680</b>	<b>3,985</b>	<b>-</b>	<b>-</b>	<b>10,665</b>	<b>439</b>
<b>Net receipts / (payments)</b>	<b>(2,781)</b>	<b>(3,985)</b>	<b>-</b>	<b>-</b>	<b>(6,765)</b>	<b>1,521</b>
<b>A5 Transfers to / (from) funds</b>						
	-				-	
<b>Surplus / (deficit) for year</b>	<b>(2,781)</b>	<b>(3,985)</b>	<b>-</b>	<b>-</b>	<b>(6,765)</b>	<b>1,521</b>

## 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	9,334	27,723	-	-	37,057	35,623
	Surplus / (deficit) shown on receipts and payments account	(2,781)	(3,985)	-	-	(6,766)	1,434
						-	-
						-	-
	Cash and bank balances at end of year	6,553	23,738	-	-	30,291	37,057
	(Agree balances with receipts and payments account(s))	-	0	-	-	0	87

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

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

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

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

			7/7/24
			7/7/24

## Section C Notes to the Accounts

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

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**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
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**C3b Trustee remuneration - details**

Authority under which paid	£

**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	£
None		

**C5 Transactions with trustees and connected persons**

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

**C6 Other information**

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**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 £
Donations	500	-	-	-	500	1,873
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
<b>Total</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>1,873</b>

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
	-	-	-	-
			-	-
			-	-
			-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 £
		-	-	-	-	30
Historical interest from BHB a/c	3,074	-			3,074	-
HMRC Gift Aid reclaim	63				63	58
					-	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>3,136</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,136</b>	<b>87</b>

**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	123				123	-
Scottish International Development Alliance	90				90	-
Water Sanitation & Hygiene (WASH)		3,485			3,485	-
Tuberculosis (TB)	3,292	500			3,792	-
					-	-
					-	-
Other	3,175				3,175	-
					-	-
					-	-
					-	-
<b>Total</b>	<b>6,680</b>	<b>3,985</b>	<b>-</b>	<b>-</b>	<b>10,665</b>	<b>-</b>

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted funds received from donors (2017-2018)	Unrestricted funds received from other sources (2017-2018)	Unrestricted funds received from Scottish Government (2017-2018)	Unrestricted funds received from other sources (2017-2018)	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	500	-	-	-	500	991
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	213	-	-	-	213	30
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	3,186	-	-	-	3,186	-
<b>Sub total</b>	<b>3,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,899</b>	<b>1,021</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>3,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,899</b>	<b>1,021</b>
<b>Payments</b>						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	6,467	-	-	-	6,467	-
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Charity expenses	213	-	-	-	213	439
<b>Sub total</b>	<b>6,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,680</b>	<b>439</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>6,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,680</b>	<b>439</b>
<b>Net receipts / (payments)</b>	<b>(2,781)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,781)</b>	<b>582</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(2,781)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,781)</b>	<b>582</b>

## Nature and purpose of funds

Donations include JustGiving and Individual donors. Income from investments refers to deposit account interest. The charity also received £3073.96 from NHS Borders. This was interest due from a previous account held by NHS Borders and closed in 2017.

Gift Aid was re-claimed from eligible donors.

Charity expenses include annual website charge and membership of Scottish International Development Alliance (SIDA).

The remaining payments relate to funds used to support the TB project and travel expenses for the new charity Chair/Trustee to undertake a familiarisation and scoping visit to St Francis.

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

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Pharmaceuticals Water, Sanitation & Hygiene	Water, Sanitation & Hygiene	TB	Water, Sanitation & Hygiene	Water, Sanitation & Hygiene	Total restricted funds	Total restricted funds last period
	Water Sanitation & Hygiene - (WASH)		TB				
<b>Receipts</b>							
Donations	-	-	-	-	-	852	-
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	-	-	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-	852	-
<b>Receipts from asset &amp; investment sales</b>							
Proceeds from sale of fixed assets	-	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	852	-
<b>Payments</b>							
Expenses for fundraising activities	-	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-
Payments relating directly to charitable activities	3,485	-	500	-	3,985	-	-
Grants and donations	-	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-	-
External organisational review (CORRA)	-	-	-	-	-	-	-
<b>Sub total</b>	3,485	-	500	-	3,985	-	-
<b>Payments relating to asset and investment movements</b>							
Purchases of fixed assets	-	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-	-
<b>Sub total</b>	-	-	-	-	-	-	-
<b>Total payments</b>	3,485	-	500	-	3,985	-	-
<b>Net receipts / (payments)</b>	(3,485)	-	(500)	-	(3,985)	852	-
Transfers to / (from) funds	-	-	-	-	-	-	-
<b>Surplus / (deficit) for year</b>	(3,485)	-	(500)	-	(3,985)	852	-

## Nature and purpose of funds

Water, Sanitation & Hygiene (WASH). Sanitation, including treatment and disposal of waste at SFH is a long standing concern. Facilities are poor with local environmental contamination. With this in mind, in cooperation with St Francis, Biocarbon Resources Ltd were employed to conduct a sanitation assessment including engineering service requirements. This is in progress and part A of the assessment has so far been undertaken.

Travel expenses were also paid to a Trustee to visit St Francis with the new Chair/Trustee.

The TB project funded replacement and maintenance of bikes for clinical staff travelling into the community to treat and support patients.