

# St Andrews Legacy SCIO

Scotland · Charity number SC045031

## Details

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Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2014-08-05
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	4 Gilchrist Row St Andrews KY16 8XU
Website	<a href="http://standrewslegacy.com">standrewslegacy.com</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of health', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

**What the charity does:** We use the Magic of St Andrews and the game of golf to motivate and inspire ill and injured veterans to improved health, well-being and stability.

**Beneficiaries:** 'Children or young people', 'People with a particular ethnic or racial origin'

**Objectives:** 4.1 To assist British, American, Canadian and Australian servicemen and servicewomen and ex-servicemen and ex-servicewomen to improve their health which has been seriously damaged in the service of their countries. 4.2 To assist in improving the health of British, American, Canadian and Australian servicemen and servicewomen and ex-servicemen and ex-servicewomen who are suffering from cancer in coming to terms with their condition. 4.3 To assist with the education of the children of British, American, Canadian and Australian servicemen and servicewomen who have been killed or have suffered life changing injuries in the service of their country. 4.4 To improve the chances of recovery and conditions of life of others whose health has been seriously damaged by organising recreational activities as part of the recovery process.

## Geography

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- **Main operating location:** Fife
- **Geographical spread:** UK and overseas

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£76,550	£44,886	-	0
2024-08-31	£53,056	£19,982	-	0
2023-08-31	£0	£4,949	-	0
2022-08-31	£1,200	£1,627	-	0
2021-08-31	£2,859	£17,761	-	1
2020-08-31	£43,945	£19,197	-	1

**St Andrews Legacy SCIO**

Scotland - Charity number SC045031

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# Accounts

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**ST. ANDREWS LEGACY SCIO**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR TO 31<sup>ST</sup> AUGUST 2025**  
**SCOTTISH CHARITY NUMBER SC045031**

**St. Andrews Legacy SCIO**

**Contents of the Report and Unaudited Financial Statements**

**For the year to 31<sup>st</sup> August 2025**

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## **St. Andrews Legacy SCIO**

### **Trustees' Report**

**For the year to 31<sup>st</sup> August 2025**

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#### **Reference and Administrative Information**

##### **Charity Name**

St. Andrews Legacy SCIO

##### **Charity Number**

SC045031

##### **Contact Address**

6 Kilrymont Cres,  
St Andrews,  
Fife  
KY16 8DT

##### **Current Trustees**

Brian Evans  
Beverly Selman  
Carol McMahan  
John Stewart  
Mark Fisher (resigned 03/09/2025)

##### **CEO**

None

##### **Secretary**

Carol McMahan

##### **Independent Examiner**

R.Graham, C.A.  
BK Plus Limited.  
144 Nethergate,  
Dundee.  
DD1 4EB

##### **Bankers**

Santander  
47-49 Reform Street,  
Dundee,  
DD1 1SW.

## **St. Andrews Legacy SCIO**

### **Trustees' Report**

**For the year to 31<sup>st</sup> August 2025**

---

The Trustees have pleasure in presenting their report together with the financial statements for the year to 31<sup>st</sup> August 2025.

#### **Structure, Governance and Management**

##### **Constitution**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered on 5th August 2014. The organisation comprises the Members and the Board of Trustees who are elected by the Members. The people serving on the Board are referred to as the Charity Trustees under the Constitution.

##### **Appointment of Trustees**

The Board are the charity's Trustees, and they meet as required. Membership of the Board is open to anyone the members see fit to elect at members' meetings including the annual general meeting. The members seek to appoint individuals with the requisite skills to control, direct and promote the charity. Trustees are elected each year at the annual general meeting. The maximum number of charity Trustees is seven and the minimum number is three.

##### **Management**

The charity is managed by the board of trustees.

##### **Objectives and Activities**

The charity's Mission Statement is as follows;

*We use the Magic of St Andrews and the game of golf to motivate and inspire ill and injured veterans to improved health, well-being and stability.*

##### **Charitable Purposes**

The charity's purposes are:

- To assist British, American, Canadian and Australian servicemen and servicewomen and ex-servicemen and ex-servicewomen to improve their health which has been seriously damaged in the service of their countries.
- To assist in improving the health of British, American, Canadian and Australian servicemen and servicewomen and ex-servicemen and ex-servicewomen who are suffering from cancer in coming to terms with their condition.
- To assist with the education of the children of British, American, Canadian and Australian servicemen and servicewomen who have been killed or have suffered life changing injuries in the service of their country.
- To improve the chances of recovery and conditions of life of others whose health has been seriously damaged by organising recreational activities as part of the recovery process.

## **St. Andrews Legacy SCIO**

### **Trustees' Report**

**For the year to 31<sup>st</sup> August 2025**

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#### **USA Connections**

The charity has a presence in USA. Funds raised at promotional events there are initially collected by St Andrews Legacy Inc, a 501c which is a registered charity in Wylie, TX. Any funds raised at events specifically for St Andrews Legacy, are then transferred to our UK bank account and used to fund the veterans' trips. The UK charity does not record these funds until they are transferred over,

The UK trustees, Brian Evans and John Stewart continue in their roles joined by US based trustees Beverly Selman and Carol McMahan.

#### **Activities & Achievements**

Our objective is always to deliver on our mission statement and to be regarded as the best veteran golf programme in the eyes of participants.

A general discussion about the veterans who were in St Andrews for July 2025. All veterans displayed teamwork, camaraderie and an appreciation for being part of the activities.

After a lengthy discussion a unanimous decision was made to bring twelve American and four Welsh veterans to St Andrews in 2026. Six of the American and two of the Welsh veterans chosen will be experienced golfers while six American and two Welsh veterans will be inexperienced golfers.

The experienced golfers will play golf each day at the courses where tee times will be reserved. The inexperienced veterans will receive lessons and a more limited schedule playing Strathtyrum course in St Andrews.

Brian Evans stated that he will provide a lesson plan for the inexperienced veterans.

Brian Evans is to identify the appropriate Welsh veterans, and Sam Williams will search for the appropriate American veterans for consideration.

## **St. Andrews Legacy SCIO**

### **Trustees' Report**

**For the year to 31<sup>st</sup> August 2025**

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#### **Future Plans**

After discussion about which of the veterans from the St Andrews July 2025 trip would be invited to attend the annual Del Rio Golf Club fundraiser it was decided by unanimous agreement that a veteran would be chosen after the veterans week in St Andrews. In addition Sam Williams will attend as a speaker at the event along with trustees Brian Evans and Beverly Selman. Greg Proctor (son of St Andrews Legacy founder Graham Proctor) will attend for his second year.

#### **Financial Review**

In 'normal' times the principal source of income to the charity is from donations and contributions to fund injured veterans as part of their recovery. These are generated mainly from the United States of America and are the result of fundraising events arranged by the Chief Executive Officer and sponsors. The charity only recognises these funds once passed over into its bank account.

During the year the charity received £76,550 of income and incurred £44,886 of expenditure. Funds of £70,559 were held in the bank at the year end. At that point the charity had liabilities estimated at £1,487.

#### **Reserves Policy**

The Trustees' policy is to hold reserves to meet normal running costs and known commitments for three to six months. At the year end the reserves amounted to £70,559 following completion of the charitable activities for the season.

**St. Andrews Legacy SCIO**

**Trustees' Report**

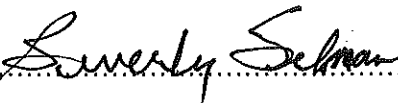
**For the year to 31<sup>st</sup> August 2025**

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Statement of Trustees' Responsibilities

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the Trustees for the preparation and content of the Annual Report.

Approved by the Trustees on .....18/5/2026.....and signed on their behalf by:-

..........

Beverly Selman (Trustee)

## **St. Andrews Legacy SCIO**

### **Independent Examiner's Report to the Trustees of St. Andrews Legacy SCIO**

**For the year to 31<sup>st</sup> August 2025**

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I report on the accounts of the charity for the year to 31st August 2025 which are set out on pages 8 to 12.

#### **Respective Responsibilities of the 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 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the Trustees for my work or for this report.

#### **Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the 2006 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 -

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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn to the following in order to enable a proper understanding of the accounts to be reached.

**St. Andrews Legacy SCIO**

**Independent Examiner's Report to the Trustees of St. Andrews Legacy SCIO (cont'd)**

**For the year to 31<sup>st</sup> August 2025**

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*Ross Graham*

Ross Graham C A  
BK Plus Ltd  
Chartered Accountants

144 Nethergate,  
Dundee.  
DD1 4EB.

Dated *27/05/26* .

**St. Andrews Legacy SCIO  
Statement of Receipts and Payments**

**For the year to 31<sup>st</sup> August 2025**

	Unrestricted General Funds 2025	Unrestricted General Funds 2024
<u>Receipts</u>	£	£
Donations	-	4,864
Receipts from fundraising activities	76,550	48,192
Receipts from Other charitable activities	-	-
Bank interest	-	-
	<hr/>	<hr/>
<b>Total Receipts</b>	<b>76,550</b>	<b>53,056</b>
	<hr/> <hr/>	<hr/> <hr/>
<u>Payments</u>		
Expenses for fundraising	305	2,880
Cost of charitable activities	38,976	12,808
Salary costs	-	-
Other support & administration	5,605	4,294
	<hr/>	<hr/>
<b>Total Payments</b>	<b>44,886</b>	<b>19,982</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>(Deficit)/Surplus for the year</b>	<b>31,664</b>	<b>33,074</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 9-11 form an integral part of these accounts.

**St. Andrews Legacy SCIO**

**Statement of Balances**

**As at 31<sup>st</sup> August 2025**

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	Unrestricted General Fund £	Unrestricted General Fund £
Surplus b/fwd (Deficit)/Surplus for the period	38,895 31,664	5,821 33,074
Bank and Cash Balances	<u>70,559</u>	<u>38,895</u>
Bank account	<u>70,559</u>	<u>38,895</u>

The notes on pages 9-11 form an integral part of these accounts.

Approved by the Trustees and authorised for issue on 4 May 18 2026

.....*Beverly Selman*.....

Beverly Selman (Trustee)

## St. Andrews Legacy SCIO

### Notes to the Accounts

For the year to 31<sup>st</sup> August 2025

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#### 1 Principal Accounting Policies

##### 1.1 Basis of Accounting

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

##### 1.2 Nature and Purpose of Funds

All funds are unrestricted. Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. The Trustees maintain a single unrestricted general fund for the day-to-day running of the charity.

##### 1.3 Foreign Currency Translation

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the General fund.

##### 1.4 Income

Donations to the charity are recognised on receipt.

#### 2 Related Party Transactions

There were no related party transactions in the year.

#### 3 Transactions with Trustees

The Trustees do not receive any remuneration from the charity, nor were there any other transactions with Trustees during the period £nil (2024; £nil).

Beverly Selman has assisted in the running of the charity for many years, and as well as being appointed as a trustee, is now also the treasurer. The trustees approved travel expenditure of £1,637 (2024; £1,081) to finance her flights to the US, in compensation for this assistance.

#### 4 Control

Control of the charity lies in the hands of the hands of the trustees with day-to-day management by the secretary.

## St. Andrews Legacy SCIO

### Notes to the Accounts

For the year to 31<sup>st</sup> August 2025

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5 <u>Income</u>	<u>2025</u>	<u>2024</u>
	£	£
Donations		
Donations re use of Tee Times	-	1,000
Refund of Tee times (Links Trust)	-	3,864
	<u>-</u>	<u>4,864</u>
Receipts from Fundraising		
Fundraising from Del Rio	76,550	48,192
Other Fundraising	-	-
	<u>76,550</u>	<u>48,192</u>
Receipts from Other Charitable Activities	<u>-</u>	<u>-</u>
Bank Interest	<u>-</u>	<u>-</u>
Total Income	<u>76,550</u>	<u>53,056</u>

## St. Andrews Legacy SCIO

### Notes to the Accounts

For the year to 31<sup>st</sup> August 2025

#### 6 Expenditure

The expenditure of the charity was incurred on the following expenses;

	<u>2025</u>	<u>2024</u>
	£	£
Expenses for Fundraising		
Flights (BS & GP)	-	2,080
Plaque for Del Rio	305	800
	<u>305</u>	<u>2,880</u>
Costs of Charitable Activities		
Tee Times	21,866	1,297
Veteran's Flights	6,892	4,019
Veteran's Accommodation	3,250	2,915
Veteran's Transport	2,559	-
Veteran's Other Expenses	4,409	4,577
	<u>38,976</u>	<u>12,808</u>
Salary Costs	<u>-</u>	<u>-</u>
Support and Administration		
Independent Examination	1,416	1,200
Printing and Photography	218	800
Trustee Travel & Meeting Costs	2,663	1,689
Bank Charges	90	99
Google Charges	218	184
Donations	700	-
Storage costs	300	-
Gift Vouchers	-	322
	<u>5,605</u>	<u>4,294</u>
Total Expenditure	<u>44,886</u>	<u>19,982</u>

**St Andrews Legacy SCIO**

Scotland - Charity number SC045031

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# Accounts

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**ST ANDREWS LEGACY SCIO**  
**REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR TO 31<sup>ST</sup> AUGUST 2024**  
**SCOTTISH CHARITY NUMBER SC045031**

**St Andrews Legacy SCIO**

**Contents of the Report and Unaudited Financial Statements**

**For the year to 31<sup>st</sup> August 2024**

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**St Andrews Legacy SCIO**

**Trustees' Report**

**For the year to 31<sup>st</sup> August 2024**

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**Reference and Administrative Information**

**Charity Name**

St Andrews Legacy SCIO

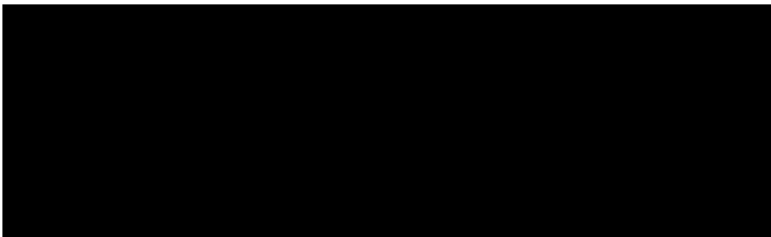
**Charity Number**

SC045031

**Contact Address**

6 Kilrymont Crescent,  
St Andrews,  
Fife  
KY16 8DT

**Current Trustees**



**Secretary**



**Independent Examiner**



BK Plus Limited,  
144 Nethergate,  
Dundee,  
DD1 4EB

**Bankers**

Santander  
145 Market Street,  
St Andrews,  
Fife

## **St Andrews Legacy SCIO**

### **Trustees' Report**

#### **For the year to 31<sup>st</sup> August 2024**

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The Trustees have pleasure in presenting their report together with the financial statements for the year to 31<sup>st</sup> August 2024.

### **Structure, Governance and Management**

#### **Constitution**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered on 5th August 2014. The organisation comprises the Members and the Board of Trustees who are elected by the Members. The people serving on the Board are referred to as the Charity Trustees under the Constitution.

#### **Appointment of Trustees**

The Board are the charity's Trustees, and they meet as required. Membership of the Board is open to anyone the members see fit to elect at members' meetings including the annual general meeting. The members seek to appoint individuals with the requisite skills to control, direct and promote the charity. Trustees are elected each year at the annual general meeting. The maximum number of charity Trustees is seven and the minimum number is three.

#### **Management**

The charity is managed by the board of trustees.

#### **Objectives and Activities**

The charity's Mission Statement is as follows;

*We use the Magic of St Andrews and the game of golf to motivate and inspire ill and injured veterans to improved health, well-being and stability.*

#### **Charitable Purposes**

The charity's purposes are:

- To assist British, American, Canadian and Australian servicemen and servicewomen and ex-servicemen and ex-servicewomen to improve their health which has been seriously damaged in the service of their countries.
- To assist in improving the health of British, American, Canadian and Australian servicemen and servicewomen and ex-servicemen and ex-servicewomen who are suffering from cancer in coming to terms with their condition.
- To assist with the education of the children of British, American, Canadian and Australian servicemen and servicewomen who have been killed or have suffered life changing injuries in the service of their country.
- To improve the chances of recovery and conditions of life of others whose health has been seriously damaged by organising recreational activities as part of the recovery process.

**St Andrews Legacy SCIO**

**Trustees' Report**

**For the year to 31<sup>st</sup> August 2024**

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**USA Connections**

The charity has a presence in USA. Funds raised at promotional events there are initially collected by St Andrews Legacy Inc, a 501c which is a registered charity in Wylie, TX. Any funds raised at events specifically for St Andrews Legacy, are then transferred to our UK bank account, net of any fundraising expenditure incurred, and used to fund the veterans' trips. The UK charity does not record these funds until they are transferred over.

The UK trustees, Brian Evans, John Stewart & Mark Fisher continue in their roles joined by US based trustees Beverly Selman and Carol McMahan.

**Activities & Achievements**

Our objective is always to deliver on our mission statement and to be regarded as the best veteran golf programme in the eyes of participants. During recent years activities had to be curtailed following the death of our founding CEO and the impact of the Covid-19 pandemic. Whilst fundraising and networking continued in the USA, it was not possible to bring any veterans over to the UK for several years. Consequently, no funds were passed to the charity from the US charity during 2021 and 2022.

In 2024 a group of four American veterans, three English veterans and one Welsh veteran along with their support personnel were brought to St Andrews for a week of rehabilitation through the use of golf, providing golf tuition as well as the opportunity to play a number of the top golf courses in St Andrews and outlying areas.

In addition, each veteran was able to gain support from their brothers in arms by sharing their stories of military service and discuss their entities. Something that veterans sometimes struggle to talk about but can do so when sharing with a fellow veteran who has been through their own traumatic experience. The Royal and Ancient Golf Club and Links Trust are very supportive of the charity and provide the opportunity for veterans to play the world-famous Old Course in St Andrews.

**St Andrews Legacy SCIO****Trustees' Report****For the year to 31<sup>st</sup> August 2024**

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**Future Plans**

In July 2025 Legacy plans to bring veterans from U S and U K. The R&A, St Andrews Links Trust, St Andrews University golf team, local businesses and local residents give support to the visiting veterans.

Our largest fund-raising source Del Rio Golf Club in Modesto California has been committed to support to the charity for the past eleven years and assure that support will continue. Del Rio donations have grown each year with 2023 being a record year for donations. Funds raised are held in both Chase Bank (US) and Santander Bank (UK).

St Andrews Legacy will continue to search for like additional commitments from other sources.

**Financial Review**

In 'normal' times the principal source of income to the charity is from donations and contributions to fund injured veterans as part of their recovery. These are generated mainly from the United States of America and are the result of fundraising events arranged by the trustees and sponsors. The charity only recognises these funds once passed over into its bank account.

During the year the charity received £53,056 of income and incurred £19,982 of expenditure. Funds of £38,895 were held in the bank at the year end. At the year end the charity had liabilities estimated at £1,320.

**Reserves Policy**

The Trustees' policy is to hold reserves to meet normal running costs and known commitments for three to six months. At the year end the reserves amounted to £38,895 following completion of the charitable activities for the season.

St Andrews Legacy SCIO

Trustees' Report

For the year to 31<sup>st</sup> August 2024

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Statement of Trustees' Responsibilities

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the Trustees for the preparation and content of the Annual Report.

Approved by the Trustees on ..17/7/2025...and signed on their behalf by:-



**St Andrews Legacy SCIO****Independent Examiner's Report to the Trustees of St. Andrews Legacy SCIO****For the year to 31<sup>st</sup> August 2024**

---

I report on the accounts of the charity for the year to 31st August 2024 which are set out on pages 7 to 11.

**Respective Responsibilities of the 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 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the Trustees for my work or for this report.

**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the 2006 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 -

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 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn to the following in order to enable a proper understanding of the accounts to be reached.

St Andrews Legacy SCIO

Independent Examiner's Report to the Trustees of St. Andrews Legacy SCIO (cont'd)

For the year to 31<sup>st</sup> August 2024

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*for BK Plus Ltd*



BK Plus Ltd  
Chartered Certified Accountants

144 Nethergate,  
Dundee.  
DD1 4EB.

Dated *22nd July 2025*

**St Andrews Legacy SCIO  
Statement of Receipts and Payments**

**For the year to 31<sup>st</sup> August 2024**

	Unrestricted General Funds 2024	Unrestricted General Funds 2023
<u>Receipts</u>	£	£
Donations	4,864	-
Receipts from fundraising activities	48,192	-
Receipts from Other charitable activities	-	-
Bank interest	-	-
	-----	-----
<b>Total Receipts</b>	<b>53,056</b>	<b>-</b>
	=====	=====
<u>Payments</u>		
Expenses for fundraising	2,880	-
Cost of charitable activities	12,808	65
Other support & administration	4,294	4,884
	-----	-----
<b>Total Payments</b>	<b>19,982</b>	<b>4,949</b>
	=====	=====
<b>(Deficit)/Surplus for the year</b>	<b>33,074</b>	<b>(4,949)</b>
	=====	=====

The notes on pages 9-11 form an integral part of these accounts.

## St Andrews Legacy SCIO

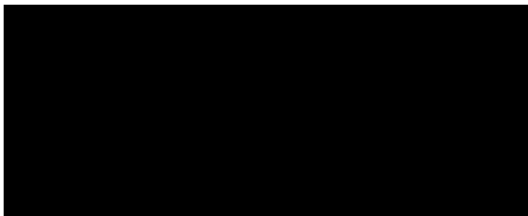
## Statement of Balances

As at 31<sup>st</sup> August 2024

	Unrestricted General Fund £	Unrestricted General Fund £
Surplus b/fwd	5,821	10,770
(Deficit)/Surplus for the period	33,074	(4,949)
Bank and Cash Balances	<u>38,895</u>	<u>5,821</u>
Bank account	<u>38,895</u>	<u>5,821</u>
<u>Liabilities</u>		
Independent Examiner's fee	<u>1,320</u>	<u>1,200</u>

The notes on pages 9-11 form an integral part of these accounts.

Approved by the Trustees and authorised for issue on ...*17/7/2025*.....



**St Andrews Legacy SCIO****Notes to the Accounts****For the year to 31<sup>st</sup> August 2024**

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**1 Principal Accounting Policies****1.1 Basis of Accounting**

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

**1.2 Nature and Purpose of Funds**

All funds are unrestricted. Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity. The Trustees maintain a single unrestricted general fund for the day-to-day running of the charity.

**1.3 Foreign Currency Translation**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the General fund.

**1.4 Income**

Donations to the charity are recognised on receipt.

**2 Related Party Transactions**

Beverly Selman is a trustee and the treasurer of the charity. She attends to administration matters in the US as well as the fundraising connection with Del Rio Golf Club. The trustees approved travel expenditure of £1,081 (2023; £1,404) to finance her flights to the US, in relation to this.

There were no other related party transactions in the year.

**3 Transactions with Trustees**

The Trustees do not receive any remuneration from the charity, nor were there any other transactions with Trustees during the period £nil (2023; £nil) other than reported above in Note 2.

**4 Control**

Control of the charity lies in the hands of the hands of the trustees with day-to-day management by the secretary.

**St Andrews Legacy SCIO**

**Notes to the Accounts**

**For the year to 31<sup>st</sup> August 2024**

5 <u>Income</u>	<u>2024</u>	<u>2023</u>
	£	£
Donations		
Donation re use of Tee Times	1,000	-
Refund of Tee Times (Links Trust)	3,864	-
	<u>4,864</u>	<u>-</u>
Receipts from Fundraising		
Fundraising from Del Rio (net of US expenses)	48,192	-
Other Fundraising	-	-
	<u>48,192</u>	<u>-</u>
Receipts from Other Charitable Activities	<u>-</u>	<u>-</u>
Bank Interest	<u>-</u>	<u>-</u>
Total Income	<u>53,056</u>	<u>-</u>

**St Andrews Legacy SCIO**

**Notes to the Accounts**

**For the year to 31<sup>st</sup> August 2024**

6 Expenditure

The expenditure of the charity was incurred on the following expenses;

	<u>2024</u>	<u>2023</u>
	£	£
Expenses for Fundraising		
Flights (BS & GP)	2,080	-
Plaque for Del Rio	800	-
	<u>2,880</u>	<u>-</u>
Costs of Charitable Activities		
Tee Times	1,297	-
Veteran's Flights	4,019	-
Veteran's Accommodation	2,915	-
Veteran's Other Expenses	4,577	65
	<u>12,808</u>	<u>65</u>
Salary Costs	<u>-</u>	<u>-</u>
Support and Administration		
Independent Examination	1,200	2,400
Printing and Photography	800	233
Trustee Travel & Meeting Costs	1,689	1,695
Bank Charges	99	90
Google Charges	184	166
Gift Vouchers	322	300
	<u>4,294</u>	<u>4,884</u>
Total Expenditure	<u>19,982</u>	<u>4,949</u>