

## APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of		Pandi's Legacy Organisation						
Registered charity number		SC046062						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year	to	Day	Month	Year
		01	Nov	2023		31	Oct	2024
Set out on pages		(remember to include the page numbers of additional sheets)						
Respective responsibilities of trustees and examiner		<p>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.</p>						
Basis of independent examiner's statement		<p>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.</p>						
Independent examiner's statement		<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> <li>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> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
Signed:							Date:	23/04/2025
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

# Pandi's Legacy Organisation SCIO

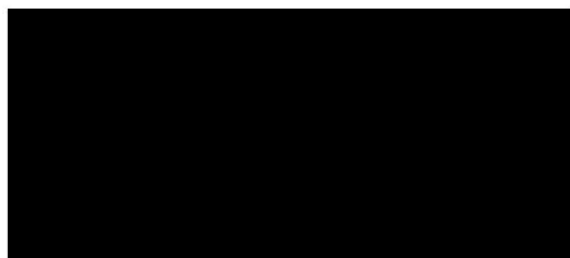
Charity registration number SCO46062

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## Annual Return Report & Financial Statement

1<sup>st</sup> November 2023 – 31<sup>st</sup> October 2024

Prepared:

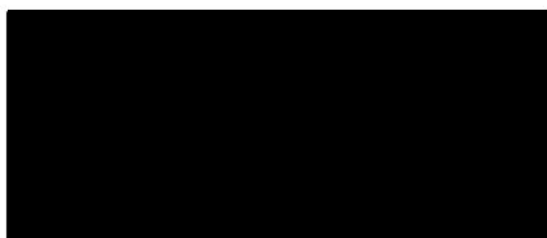


Signed:

Dated:

26/3/2025

Checked:

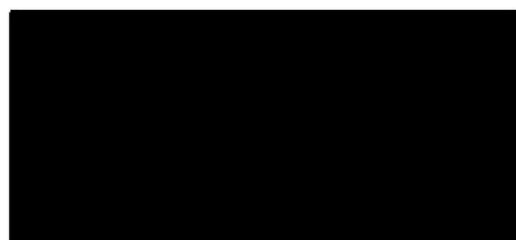


Signed:

Dated:

26/3/2025

Witnessed:



Signed:

Dated:

26/03/2025

# Trustees Annual Report

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Primary focus for this year remained the continued support of Kunta Kinteh nursery and primary schools in Tallinding, Gambia. Monies raised through our school sponsorship program with 119 participants as described in the supporting statement.

Additional funds raised via small charity / fund raising events, most of which processed via JustGiving. Goods such as school supplies and gifts to children, as well as football and sport equipment have also been supplied during this period.

Regular maintenance projects have been completed following flood and fire issues.

No Significant changes expected for the organisation or project focus for 2024-2025.

The Trustees present their report together with the financial statement for year ending 31<sup>st</sup> October 2024.

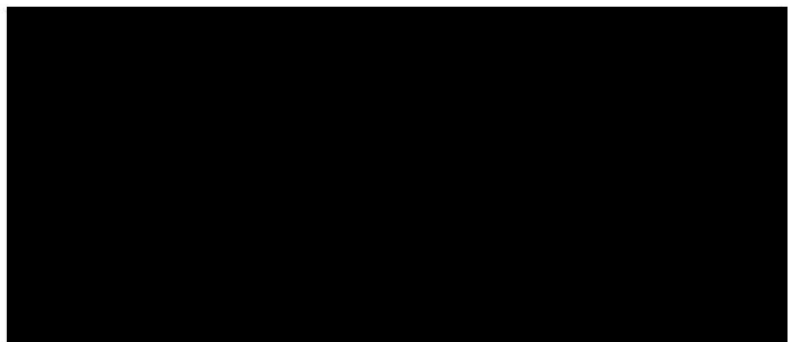
## References & Administrative information

Charity Name: **Pandi's Legacy Organisation SCIO**

Charity Number: **SCO46062**

Registered Address:

Current Trustees:



# Introduction

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Pandi's Legacy is a small non-profit organisation that runs from Montrose, Angus, Scotland incorporated as a SCIO.

The Charity has an income below £250,000 (two hundred and fifty thousand pounds) and as such it is eligible to prepare its accounts on a receipt and payment basis. The governing document body does not require the charity to prepare fully accrued accounts and neither does it require an audit.

The charity mostly comprises of funds being generated through a sponsor program with the nursery and primary schools in Gambia. Goods and additional funds are raised through small fundraising activities which further help support the schools, provides assistance with maintenance and additional local projects such as youth football teams and clinics.



**Pandi's Legacy Organisation**  
**Statement of Financial Activities (Receipts & Payments)**  
November 1, 2023 to October 31, 2024

	Unrestricted	Restricted	Endowment	Total
<i>Receipts</i>				
Income and Endowments				
Income from Charitable Activities				
Events	2,926.50			2,926.50
Income from Donations and Legacies				
Donations				
Freight & School Bags	270.00			270.00
Platform Donations	1,194.18			1,194.18
Sponsor Program	18,624.50			18,624.50
Gift Aid Claimed	858.46			858.46
<b>Total Receipts</b>	<b>23,873.64</b>	<b>0.00</b>	<b>0.00</b>	<b>23,873.64</b>
<i>Payments</i>				
Expenditure				
Administration	800.00			800.00
Subscriptions	216.00			216.00
Freight	1,681.45			1,681.45
Gambia Payments				
Food & Aid	40.00			40.00
Maintenance & Repairs	500.00			500.00
School Fees	14,128.31			14,128.31
School Supplies & Equipment	1,105.00			1,105.00
Sports Equipment	418.37			418.37
Uniforms	1,057.50			1,057.50
Marketing	64.00			64.00
Website	100.00			100.00
<b>Total Payments</b>	<b>20,110.63</b>	<b>0.00</b>	<b>0.00</b>	<b>20,110.63</b>
<b>All Receipts</b>	<b>23,873.64</b>	<b>0.00</b>	<b>0.00</b>	<b>23,873.64</b>
<b>All Payments</b>	<b>20,110.63</b>	<b>0.00</b>	<b>0.00</b>	<b>20,110.63</b>
<b>Net Movement in Funds</b>	<b>3,763.01</b>	<b>0.00</b>	<b>0.00</b>	<b>3,763.01</b>
<b>Total Funds Brought Forward</b>	<b>1,690.01</b>	<b>0.00</b>	<b>0.00</b>	<b>1,690.01</b>
<b>Total Funds Carried Forward</b>	<b>5,453.02</b>	<b>0.00</b>	<b>0.00</b>	<b>5,453.02</b>