

APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:

Name:

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

Address:

Independent examiner's report on the accounts

v2

Charity name

The Logie Legacy

SC047148

Period start date

Day

Month

Year

1st

April

2024

to

Period end date

Day

Month

Year

31st

March

2025

(remember to include the page numbers of additional sheets)

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.

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.

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.

Date:

20/10/25.

*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.

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

SCIO



Receipts and payments accounts

047148

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	APRIL	2024		31	MARCH	2025

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	647	-	-	-	647	500
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
	-	-	-	-	-	-
Income from investments other than land and buildings	373	-	-	-	373	263
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities (HMRC Gift Aid)	50	-	-	-	50	3,136
	-	-	-	-	-	-
A1 Sub total	1,070	-	-	-	1,070	3,899
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	1,070	-	-	-	1,070	3,899
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Other charity expenses	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	947	-	-	-	947	10,665
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
Governance review	-	-	-	-	-	-
	-	-	-	-	-	-
A3 Sub total	947	-	-	-	947	10,665
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	-	-	-	-	-	-
Total payments	947	-	-	-	947	10,665
Net receipts / (payments)	123	-	-	-	123	(6,766)
A5 Transfers to / (from) funds	-	-	-	-	-	-
Surplus / (deficit) for year	123	-	-	-	123	(6,766)

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	6,553	23,738	-	-	30,291	37,057
	Surplus / (deficit) shown on receipts and payments account	123		-	-	123	(6,766)
						-	-
						-	-
	Cash and bank balances at end of year	6,676	23,738	-	-	30,414	30,291
	(Agree balances with receipts and payments account(s))	0	-			0	-

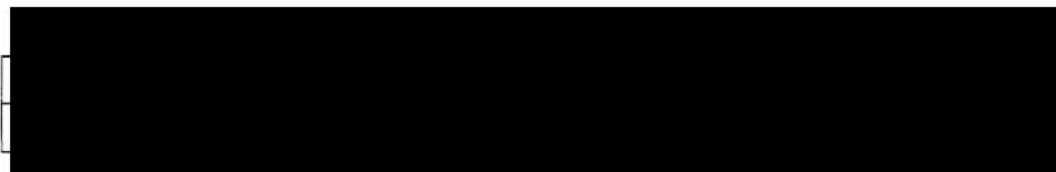
Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	None		-	-
		Total	-	-

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

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

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

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



Date of approval

6/10/25

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	647	-	-	-	647	500
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	647	-	-	-	647	500

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 £
Historical interest from BHB a/c	-	-	-	-	-	3,073
HMRC Gift Aid reclaim	50	-	-	-	50	63
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	50	-	-	-	50	3,136

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	85	-	-	-	85	123
Scottish International Development Alliance	90	-	-	-	90	90
Water Sanitation & Hygiene (WASH)	-	-	-	-	-	3,485
Tuberculosis (TB)	-	-	-	-	-	3,792
Zoom License	312	-	-	-	312	-
Annual Reports	200	-	-	-	200	-
SFH Local Project A/c -	260	-	-	-	260	3,175
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	947	-	-	-	947	10,665

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	647				647	500
Legacies	-				-	-
Grants	-				-	-
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	373				373	213
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	50				50	3,186
Sub total	1,070	-	-	-	1,070	3,899
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
Sub total	-	-	-	-	-	-
Total receipts	1,070	-	-	-	1,070	3,899
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	947				947	6,467
Grants and donations	-				-	-
Governance costs:						
Audit / independent examination	-				-	-
Preparation of annual accounts	-				-	-
Charity expenses	-				-	213
Sub total	947	-	-	-	947	6,680
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments	-				-	-
Sub total	-	-	-	-	-	-
Total payments	947	-	-	-	947	6,680
Net receipts / (payments)	123	-	-	-	123	(2,781)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	123	-	-	-	123	(2,781)

Nature and purpose of funds

Donations include monies received from JustGiving and Individual donors. Income from investments refers to deposit account interest.
 Gift Aid was re-claimed from eligible donors.
 Charity expenses include the annual website charge, membership of Scottish International Development Alliance (SIDA) and Zoom license. Charity Annual Reports also incurred printing costs.

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
	Water Sanitation & Hygiene - (WASH)					
Receipts						
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	-	-	-	-	-	-
Sub total	-	-	-	-	-	852
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	852
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	3,985
Grants and donations	-	-	-	-	-	-
Governance costs:						
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
External organisational review (CORRA)	-	-	-	-	-	-
Sub total	-	-	-	-	-	3,985
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	3,985
Net receipts / (payments)	-	-	-	-	-	(3,133)
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	(3,133)

Nature and purpose of funds

No transactions occurred to or from restricted funds this year.