

**Company Registration No. CS006301**  
**Charity Registrations No. SC052511 (Scotland)**

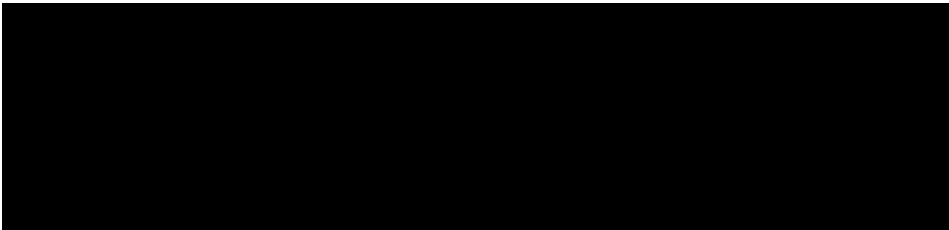
## **Caddie School For Soldiers SCIO**

**Financial Statements for the period ended**  
**30th June 2024**

**Caddie School for Soldiers SCIO**

**Charity Information**

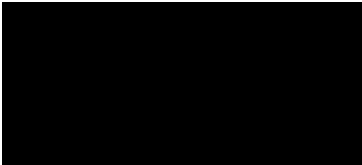
**The Board of Trustees**



**Company Number** CS006301

**Charity Number** SC052511

**Registered Office**



**Bankers**

The Royal Bank of Scotland  
113-115 South Street  
St Andrews  
Fife  
Scotland  
KY16 9QB

**Independent Examiner**



AAB Business & Tax Advisory LLP  
Macfarlane Gray House  
Castlecraig Business Park  
Stirling  
FK7 7WT

## **Caddie School for Soldiers SCIO**

### **REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 30 JUNE 2024**

The Trustees who are also members of the organisation, present their report with the financial statements of the charity for the period ended 30 June 2024.

#### **OBJECTIVES AND ACTIVITIES**

The organisation's purposes are to assist former serving members of the armed forces or other professions who are in charitable need as a result of injury or other harmful experience suffered during their service by teaching these individuals how to caddie. The organisations objects are:-

- The advancement of public participation in sport;
- The advancement of education;
- 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: and
- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Caddie School for Soldiers has been running since 2019 since it was formed by [REDACTED] Up to the point that Caddie School for Soldiers SCIO was established it was run remotely by a charity based in the USA but this entity was established to be the main entity in Scotland where the vast majority of activity takes place. The Boards of the two organisations work closely together.

#### **ACCOUNTS**

The results for the period are shown in the receipts and payments account and the financial statements. Apart from use of income in accordance with the constitution, there are no restricted funds.

#### **RISK MANAGEMENT**

The committee has examined the risks which the charity faces and has established systems to enable regular consideration so that the necessary steps may be taken to lessen these risks.

#### **TRUSTEES**

The trustees are appointed at Annual General Meetings. The board may at any time appoint any person to be a charity trustee by way of a resolution passed by majority vote at a board meeting. Each of the charity trustees shall hold office as a charity trustee for a period of tne years from the date of appointment but shall then, following the end of th ten-year term, they shall not be eligible to hold office as a charity trustee. No payments were made to Trustees. The recruitment and appointment of trustees is undertaken as required to ensure the charity has the skills and experience to meet its objectives.

## **RESERVES**

The cash reserves for the year are £14,957. The trustees consider that cash reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

## **REVIEW OF THE PERIOD TO JUNE 2024**

This was our first full period of operation following our incorporation on 24th March 2023 and a great deal has been achieved. Four programmes took place in May, September 2023 and March, May 2024 putting a total of twenty three individuals through our programme.

Dukeside House in St Andrews was officially opened on 26th September 2023 and the first group of caddies stayed there for the October 2023 session.



Treasurer

Date: 28 March 2025

**Caddie School for Soldiers SCIO**  
**INDEPENDENT EXAMINER'S REPORT**

I report on the accounts of the charity for the period ended 30 June 2024 set out on pages 5 to 8.

**Respective responsibilities of the committee and examiner**

The charity's committee is 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 committee considers that the audit requirements of Regulation 10 (1) (d) of the 2006 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 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 includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the committee concerning 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 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 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.



AAB Business & Tax Advisory LLP  
Macfarlane Gray House  
Castlecraig Business Park  
Stirling  
FK7 7WT

Date: 28 March 2025

**Caddie School for Soldiers SCIO****RECEIPTS AND PAYMENTS ACCOUNT****FOR THE PERIOD ENDED 30 JUNE 2024**

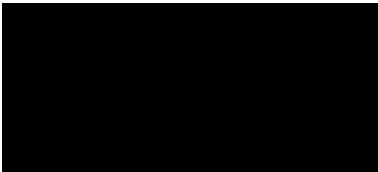
	Unrestricted General Fund	Total 2024
<b><u>Receipts</u></b>	<b>£</b>	<b>£</b>
Donations	99,703	99,703
Legacies	-	-
Grants	-	-
Receipts from fundraising activities	-	-
Gross trading receipts	-	-
Income from investments other than land and buildings (bank Interest)	202	202
Rents from land & buildings	-	-
Gross receipts from other charitable activities	-	-
Other (return of excess 'float' funds)	-	-
<b>Sub Total</b>	<b>99,905</b>	<b>99,905</b>
<b><u>Payments</u></b>		
Expenses for fundraising activities	4,557	4,557
Gross trading payments	-	-
Investment management costs	-	-
Payments relating directly to charitable activities	80,391	80,391
Grants and donations	-	-
Governance costs:	-	-
Audit / independent examination	-	-
Preparation of annual accounts	-	-
Legal costs	-	-
Other	-	-
<b>Sub Total</b>	<b>84,948</b>	<b>84,948</b>
<b>Transfers to / (from) funds</b>	-	-
<b>Surplus / (deficit) for year</b>	<b>14,957</b>	<b>14,957</b>

**Caddie School for Soldiers SCIO**

**STATEMENT OF BALANCES AS AT 30 JUNE 2024**

<b>CASH FUNDS</b>	<b>2024</b>
	<b>£</b>
Cash and bank balances at start of year	-
Surplus/(Deficit) shown on receipts and payments account	14,957
Cash and bank balances at end of year	14,957

Approved and signed on behalf of the Committee



Treasurer

Date: 28 March 2025

**Caddie School for Soldiers SCIO**

**NOTES TO THE ACCOUNTS AS AT 30 JUNE 2024**

**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).

**2. Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

**3. Trustees remuneration and expenses**

None of the trustees (or any persons connected with them) received any remuneration or benefits or expenses during the year.

**4. Going concern**

At the time of approving the financial statements, the trustees have reviewed the future funding activities of the charity. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**4. Donations**

	£	
Donations		99,703
		<hr/>
		99,703

**5. Payments relating directly to charitable activities**

	£	
Subcontractor costs		69,034
Computing costs		250
Stationery		532
Miscellaneous		102
Meals		4,814
Accommodation		839
Advertising and promotion		1,155
Insurance		1,017
Travel costs		2,648
		<hr/>
		80,391



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## Reference and administration details

<b>Charity name</b>	CADDIE SCHOOL FOR SOLDIERS SCIO
<b>Other names charity is known by</b>	
<b>Registered charity number</b>	SC052511
<b>Charity's principal address</b>	

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

### Type of governing document

Scottish Charitable Incorporated Organisation (SCIO) Constitution

### Trustee recruitment and appointment

This is our first full year of operation. We started with our Initial Charity Trustees – [REDACTED] when the SCIO was established on 25/04/2023.

A 4<sup>th</sup> Trustee [REDACTED] was appointed on 29/09/2023 bringing a considerable amount of expertise in fundraising and the wider charities sector to the group. [REDACTED] was already known to the Trustees.

## Objectives and activities

## Charitable purposes

The organisation's purposes are to assist former serving members of the armed forces or other professions who are in charitable need as a result of injury or other harmful experience suffered during their service by teaching these individuals how to caddie.

The organisations objects are:-

- The advancement of public participation in sport;
- The advancement of education;
- 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; and
- the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

## Summary of the main activities in relation to these objects

Groups of 6 individuals are brought together in St Andrews, provided with accommodation and put through a structured 4 week programme that teaches them to become proficient caddies in the sport of golf. A caddie not only carries the players clubs but provides distances for shots, guidance on how to play individual holes or shots, encouragement and company during a round of golf which can be competitive or social. This programme is delivered by 'Mentors' who are alumni of the Caddie School programme and local experts.

The individuals are often from different countries, usually 2 x UK, 2x USA and 2x Canada and have experienced physical and/or mental trauma whilst in the armed forces. The Caddie School firstly provides these individuals with a skill that they can use to get employment when they return home but the location, camaraderie and shared purpose helps greatly with their mental health and confidence.

## APPENDIX 1

### Achievements and performance

**Summary of the main achievements of the charity during the financial period**

4 Groups of 6 caddies were put through the programme in May and September 2023 and March and May 2024.

In addition a great deal of progress was made to establish firm foundations for the operation of the SCIO:

- A bank account was opened
- A CRM system was set up
- Policies and Procedures established for recruitment of candidates
- A fundraising strategy was established

## Financial review

**Brief statement of the charity's policy on reserves**

The Charity does not currently have a policy on reserves. The priority is to ensure that we have sufficient funds to carry out the next cohort of caddies.

We are fortunate to have support from 2 main benefactors, Kohler Company and Peak Scientific who have committed to support us over the short term while a fundraising pipeline is developed further.

**Details of any deficit**

None

**Donated facilities and services (if any)**

Kohler Company own 2 properties in St Andrews Dukeside House and Woodside House which the caddies and mentors have the exclusive use of for when the caddie school is in operation. This is provided free of charge

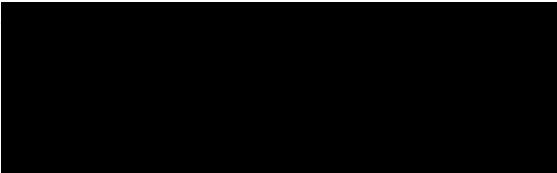
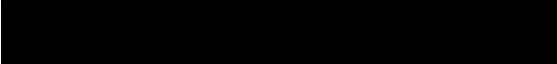
## APPENDIX 1

## Other optional information

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	TREASURER, INTERIM CHAIR	
Date	28/03/2025	