

From:

To:

Subject: New Notifiable Event

Date: 07 November 2021 17:52:44

New Notifiable Event

A new Notifiable Event has been submitted through
www.oscr.org.uk

Form Results

Charity name and number

SC006161

Your name

Your position in the charity (if applicable)

Contact email address

Contact telephone number

Type of Event

Substantial financial loss

Please provide a brief summary of the incident

The financial year ended 31 December 2021 has been significantly impacted by the Covid-19 pandemic, with ongoing international and domestic travel restrictions reducing the volume of visitors to the Trust facilities during the year.

Please explain how this event has (or may have) a serious impact on the charity

Visitor golfing income accounts for over 40% of Trust income, and also contributes significantly to revenue from retail and catering operations. Visitor golfing rounds are again expected to be significantly reduced in 2021, and this will contribute to 50% reduction to trust income this year, as compared to 2019 levels.

What action (if any) has already been taken?

The trust has formulated a strategy (short and medium term) around four key pillars, namely cost containment; revenue enhancement; financing and strategic development. During 2021, with the introduction of a UK lockdown and international travel restrictions, the Trust revisited the 2021 approved budget during the year, and has actioned a number of revenue enhancing and cost containment initiatives. For 2021, the Trust expects to report a 20% reduction in payroll overheads, as compared to 2020 levels, and has also significantly reduced (13%) other operating overhead costs during the year through a number of cost saving initiatives.

If you are regulated by another regulator have you notified them of the situation?

Not applicable

What further plans do you have in place?

The Trust will continue to monitor financial performance against the revised business plan, and is now actively working on additional mitigating actions as part of the 2022

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Note of phone call

DATE: Call taken 24 Feb 2022 – written up 10 March 2022 AUTHOR:
SUBJECT: SC006161 – St Andrews Links Trust

Phone call received 24/02/2022 through the hunt group call. explained that current structure is Charity with two subsidiaries, one which has the retail shops and one which holds the intellectual property.

Charity operates the golf activities and food and drink.

Intention is to simplify corporate structure, not so many subsidiaries, condense into one. Food and drink to go into trading sub. The plan is that almost all activities including some primary purpose golf would move into subsidiary.

The Golf side is furtherance of access to golf course, ensuring reasonable access for locals. At present 4000 locals with membership and then opens to visitors.

Plan is to leave all the local side in the Charity and the more commercial side into the subsidiary.

All assets would remain in the Charity. And the trustees would then be focussed on the stewardship of the Estate.

discussion around the fact that the Charity Trustees can determine the structure but it would be important to ensure the Charity itself is still undertaking charitable activities under the new structure and furthering their purposes. They would need to also ensure that any changes were clearly seen to be in the best interests of the Charity and as with all decisions properly documented.

Agreed that the information would be sent in by an e mail with a more detailed outline for consideration.

From:

To:

Subject: Date: Attachments:

St Andrews Links Trust 15 March 2022 10:49:57 [image534686.png](#) [image047270.png](#)
[image844009.png](#) [image168667.png](#) [image090066.png](#)
[Links Act 1974.pdf](#)

Many thanks for your time recently as we discussed potential changes to the Trust corporate structure.

Background

At the moment, the Trust carries out certain trading activity within two wholly owned subsidiaries, St Andrews Links Golf Shops(SAGSL) and St Andrews Links Limited (SALL).

All of our retail operations are transacted through SAGSL and all of our IP, and partnership programme is transacted through SALL.

At present, all Golf activity , Food and Drink operations and central services (Finance, IT, HR) overheads are transacted within the Trust body.

Each year, SAGSL and SALL gift aid their earnings to the Trust.

As part of our strategy to improve corporate governance within the Trust, we are considering transferring our Food and Drink operations to one of our trading subs, all of our visitor golfing operations, and the majority of our central services overheads.

This would leave only our yearly ticket holder golfing income within the Trust, together with a share of golfing and group overheads.

We will also transfer all of the commercial operations of Links Limited to SAGSL.

What are the benefits of this?

The main benefit is to simplify our corporate structure, and to place all of our commercial operations into one trading subsidiary, leaving the main purpose for which the Links is held (in accordance with the links trust Act 1974), to remain within the Trust, under the stewardship of the Board of Trustees.

Note that the main purpose of the links is recorded on the attached Links Trust Act, section 9(1).

Transferring all commercial activities to a wholly owned trading subsidiary will also allow the Trustees and executive team to put in place a =n executive and non-executive board to manage the commercial operations of the Trust, leaving the trustees to focus on the core charitable activities.

Would there be any financial downside to the Trust?

No. Any earnings from the trading company will continue to be transferred via gift aid distribution in the normal manner.

There will be no transfers of assets or cash , as part of the reorganisation, from the Trust to the

trading subsidiary with the exception of inventories.

I would be happy to discuss this further with you at your convenience. Many thanks

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[Redacted]



[Redacted]	
12 April 2022 13:30	
[Redacted]	
RE: St Andrews Links Trust	

From: Sent: To: Subject:

Apologies for chasing but we are urgently seeking a written response on this following my email dated 15 March. Can someone please respond to me.

Many thanks

St Andrews Links Trust | Pilmour House | St Andrews | KY16 9SF | Scotland T: +44 (0)1334 466666 (switchboard)

W: www.standrews.com

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Please consider the environment before printing this email.

From:

Sent: 11 April 2022 10:42

To:

Subject: RE: St Andrews Links Trust

Looking for an update please.

From:
Sent: 01 April 2022 15:06
To:
Subject: RE: St Andrews Links Trust

Checking in on my email of the 15 March. Many thanks

From:
Sent: 15 March 2022 10:50



1



To:
Subject: St Andrews Links Trust

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2

From:

To:

Subject: Date: Attachments:

SC006161 - St Andrews Links Trust 13 April 2022 09:53:00 [image001.png](#)
[image003.png](#)

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[image008.png](#) [image015.png](#) [image017.png](#) [image019.png](#)

Dear

Thank you for your e mails and apologies for the delay in reply. I have now had opportunity to discuss the position outlined internally and would respond as follows.

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The proposed restructure would not require our consent; however I note that you would like our comments as to whether they would cause OSCR with any concern.

In reviewing the proposal outlined you advise that the intention is to move the commercial elements into the subsidiary, therefore ensuring only the charitable activities sit within the Charity itself. You also intend to streamline the subsidiaries. It is our understanding that the Charity will continue to undertake charitable activities in furtherance of its purposes. It would seem sensible to us that the commercial elements are within the subsidiary and separate from those of the Charity.

We would have concerns if assets or cash were being transferred from the Charity to the subsidiary, or if there were an intention for the Charity to fund the subsidiary, however you have confirmed that this is not the case.

I hope this is helpful, however should you require anything further then please do not hesitate to contact me.

Kind regards

[Redacted Signature]

Email: |

Web: www.oscr.org.uk | 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY |



[Redacted Line]

From:

Sent: 11 April 2022 10:42

To:

Subject: RE: St Andrews Links Trust

Looking for an update please.

St Andrews Links Trust | Pilmour House | St Andrews | KY16 9SF | Scotland T: +44 (0)1334 466666 (switchboard)

| W: www.standrews.com

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Sent: 01 April 2022 15:06

To:

Subject: RE: St Andrews Links Trust

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Would there be any financial downside to the Trust?

No. Any earnings from the trading company will continue to be transferred via gift aid distribution in the normal manner.

There will be no transfers of assets or cash , as part of the reorganisation, from the Trust to the trading subsidiary with the exception of inventories.

[REDACTED]

I would be happy to discuss this further with you at your convenience.

Many thanks

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From:
To:
Subject: Date: Attachments:

RE: SC006161 - St Andrews Links Trust 30 November 2022 13:25:00 image001.png
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image035.png image036.png image037.png image038.png image039.png image040.png

Dear

Thank you for your email.

The proposals outlined do not present any immediate concerns to us as Regulator and are not areas where we would need to provide consent. In considering the staff being within a subsidiary company and the charity paying a management charge for their use of staff, the charity trustees would need to carefully consider the level of the management charge and

whether it was set at the appropriate level. It would be appropriate to take advice to determine the correct level of the charge and ensure that there is a formal agreement in place. As with all decisions the trustees would need to consider their trustee duties under the Charities and Trustee Investment (Scotland) Act 2005. The charity trustees would also need to consider if it were appropriate to transfer all staff to the subsidiary, considering whether they undertake work for both entities. As you say it may be more appropriate for the executive team to remain employed by the Trust.
I hope this is helpful, but if you do require anything further then please do not hesitate to contact me.
Kind regards

Web: www.oscr.org.uk | 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY |



From:
Sent: 28 November 2022 14:13
To:
Subject: RE: SC006161 - St Andrews Links Trust

Thank you for taking my call! To summarise;

- We now wish to retain all golfing operations in the Trust, visitor and local member.
- But, ideally we would like to have the majority of our staff in one entity.
- This would mean for example that we would TUPE all golf staff to the trading company and then recharge their services back to the Trust under an arms length management agreement. - We could leave for example the executive team under the Trust, but will be guided.

Look forward to hearing from you.

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From:
Sent: 13 April 2022 09:54
To:
Subject: SC006161 - St Andrews Links Trust

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Dear
Thank you for your e-mails and apologies for the delay in reply. I have now had opportunity to discuss the position outlined internally and would respond as follows.
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The proposed restructure would not require our consent; however I note that you would like our comments as to whether they would cause OSCR with any concern.
In reviewing the proposal outlined you advise that the intention is to move the commercial elements into the subsidiary, therefore ensuring only the charitable activities sit within the Charity itself. You also intend to streamline the subsidiaries. It is our understanding that the Charity will continue to undertake charitable activities in furtherance of its purposes. It would seem sensible to us that the commercial elements are within the subsidiary and separate from those of the Charity.
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From:
To:
Subject: Date: Attachments:

RE: SC006161 - St Andrews Links Trust 30 November 2022 13:30:56 [image001.png](#)
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, very helpful.

Many thank

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E: [REDACTED] | W: www.standrews.com

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Web: www.oscr.org.uk | 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY |

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[REDACTED]



[REDACTED]

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To:

Subject: RE: St Andrews Links Trust

Looking for an update please.

St Andrews Links Trust | Pilmour House | St Andrews | KY16 9SF | Scotland T: +44 (0)1334 466666 (switchboard)

|W:www.standrews.com

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Please consider the environment before printing this email.

From:

Sent: 01 April 2022 15:06

To:

Subject: RE: St Andrews Links Trust

Checking in on my email of the 15 March. Many thanks

From:

Sent: 15 March 2022 10:50

To:

Subject: St Andrews Links Trust

Many thanks for your time recently as we discussed potential changes to the Trust corporate structure.

Background

At the moment, the Trust carries out certain trading activity within two wholly owned subsidiaries, St Andrews Links Golf Shops(SAGSL) and St Andrews Links Limited (SALL).

All of our retail operations are transacted through SAGSL and all of our IP, and partnership programme is transacted through SALL.

At present, all Golf activity , Food and Drink operations and central services (Finance, IT, HR) overheads are transacted within the Trust body.

Each year, SAGSL and SALL gift aid their earnings to the Trust.

As part of our strategy to improve corporate governance within the Trust, we are considering transferring our Food and Drink operations to one of our trading subs, all of our visitor golfing operations, and the majority of our central services overheads.

This would leave only our yearly ticket holder golfing income within the Trust,

together with a share of golfing and group overheads.

We will also transfer all of the commercial operations of Links Limited to SAGSL.

What are the benefits of this?

The main benefit is to simplify our corporate structure, and to place all of our commercial operations into one trading subsidiary, leaving the main purpose for which the Links is held (in accordance with the links trust Act 1974), to remain within the Trust, under the stewardship of the Board of Trustees.

Note that the main purpose of the links is recorded on the attached Links Trust Act, section 9(1). Transferring all commercial activities to a wholly owned trading subsidiary will also allow the Trustees and executive team to put in place a n executive and non-executive board to manage the commercial operations of the Trust, leaving the trustees to focus on the core charitable activities.

Would there be any financial downside to the Trust?

No. Any earnings from the trading company will continue to be transferred via gift aid distribution in the normal manner.

There will be no transfers of assets or cash , as part of the reorganisation, from the Trust to the trading subsidiary with the exception of inventories.

I would be happy to discuss this further with you at your convenience.

Many thanks



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[REDACTED]
St Andrews Links Trust Pilmour House
St. Andrews
KY16 9SF

March 2023

Dear

St Andrews Links Trust (SC006161)

Your ref: Our ref:

MI/INQ/22-0047

[REDACTED]
We are writing to you as the principal contact of the above charity in relation to concerns regarding the charity. We request a collective response from all trustees, and in order to help facilitate this please bring this letter to the attention of the other trustees. If for any reason a collective response is not possible, please let us know and outline the reasons for this.

The concerns have been assessed in accordance with our guidance '[OSCR | How OSCR deals with concerns and inquiries](#)'. This guidance also provides information regarding the regulatory framework under which OSCR operates and the supervisory powers available to us.

We have identified a number of matters of a regulatory nature that we consider warrant further investigation and as the officer dealing with this case I am conducting background inquiries. This letter sets

out OSCR's regulatory interest in the context of the general duties of charity trustees under the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act).

Our inquiries are made under section 28 of the 2005 Act and are conducted in order to assist our understanding of the matters of concern. The fact that we are making inquiries does not mean that we imply any wrongdoing on the part of the charity trustees. We will not reach a position on these matters until we are satisfied that we have established the facts and given the charity trustees an opportunity to explain any actions they have taken.



OSCR's regulatory interest

Under the 2005 Act, the charity trustees have general control and management of the administration of the charity. Section 66 of the 2005 Act places the charity trustees under a number of general duties. They must at all times:

1. Act in the interests of the charity and must:-

- seek, in good faith, to ensure that the charity operates in a manner consistent with its purposes;
 - act with the care and diligence that it is reasonable to expect of a person who is managing the affairs of another person; and
 - manage any conflict of interest between the charity and any person or organisation who appoints trustees
2. Ensure that the charity complies with any direction, requirement, notice or direction imposed on it in terms of the 2005 Act.

As a body, the charity trustees are collectively responsible for all the activities of the charity. This means that all charity

trustees are equally accountable for their organisation. They have a collective general duty of care for the charity and they must all observe the requirements of the 2005 Act. In conducting our inquiries, OSCR's interest is in whether the charity trustees have fulfilled their duties under the 2005 Act. Our publication, [OSCR | Guidance and good practice for Charity Trustees](#), gives further details on trustee duties. We recommend all charity trustees read this guidance.

Matters of a regulatory nature

We are seeking further information on matters that relate to the following:

- Failure to provide public benefit

The concern relates to the membership fee structure being an undue restriction on accessing the public benefit provided by the charity.

- Private benefit which is not incidental

The concern relates to the level of remuneration received by senior managers at the charity and the benefits received by all employees of the charity.

Information required

To assist us with our inquiries and to get a better understanding of how the charity is operating, we would be grateful if the charity trustees could provide us with the following information:

1. In the level of remuneration for senior members of staff reported in your annual report and accounts. The report notes that these are commensurate with other organisations of this size.

(a) Please clarify how these comparisons have been worked out and justified when deciding on the level of remuneration.

2. Please provide details of what benefits or perks (such as reduced green fees) are enjoyed by employees of the charity and explain how these are incidental or a necessary byproduct

of the charity's activities.

3. Please provide copies of the minutes of all meetings held by the Trustees where any discussion was had regarding how 'season ticket' fees will be set and different fee categories would be defined, between 01 January 2022 and the date of this letter.
4. In terms of 12(1) of your charity's governing document, the St. Andrews Links Order Confirmation Act 1974, it is for the trustees to prescribe 'reasonable' charges. The charges fixed in terms of their powers at section 12(1) can be applied to residents of St Andrews (over 15 years) as long as the fees charged do not total of more than a third of the charge set in terms of section 12(1).

(a) Can you please confirm that the charges for residents do not exceed one third of the fee set for non-residents of St Andrews?

5. Please confirm whether it is a necessity to be a member of a recognized private golf club within the town boundaries for a resident of North East Fife out with St Andrews to qualify for a discounted 'season ticket'. If so, can you please provide some clarity about how this rule works in practice and in what way it is a necessary restriction on accessing the discounted season ticket?

6. How many concerns did the charity receive in 2022 relating to the fees for residents of St Andrews and how were these concerns handled by the charity?

We would appreciate if you can acknowledge receipt of this letter so we have confirmation the trustees have had sight of it, and we would appreciate a response by **no later than 28/04/23**.

If you have any queries regarding the above letter, please do not hesitate to make contact using the details below.

Yours sincerely

[REDACTED]
The Scottish Charity Regulator (OSCR)
2nd Floor
Quadrant House
9 Riverside Drive
Dundee
DD1 4NY

[REDACTED]
27 April 2023

Dear [REDACTED]

I refer to your inquiry letter dated March 2023. I have made our Trustees aware of your correspondence and this response is a collective response on behalf of our Trustees.

We have set out below your questions and our responses. Supporting information is enclosed, with an index. However, we would highlight that all of the enclosed information (barring the published ticket price information supplied under question 4 and the communication to yearly ticket holders supplied under question 6) is commercially sensitive and regarded by the Trust as potentially confidential within the meaning of section 29(3) of the Charities and Trustee Investment (Scotland) Act 2005 (the Act). We have supplied this information with a view to answering the queries in your inquiry letter as fully as possible. However, in doing so, we are relying on section 29(4) of the Act and the understanding that the information will not be shared with any third party (except as required by law), and used only for your own purpose in connection with the inquiry.

1. I note the level of remuneration for senior members of staff reported in your annual report and accounts. The report notes that these are commensurate with other organisations of this size. (a) Please clarify how these comparisons have been worked out and justified when deciding on the level of remuneration.

The Trust's Annual Report and Accounts include details of numbers of employees with remuneration of £60,000 or over. This includes the Trust's Executive Team and other senior managers.

The benchmarking exercise referenced in the Trust's Annual Report is against "comparable sectors", rather than "organisations of this size" as noted in the above question. The benchmarking exercise is intended to take account of the competitive, and globalised industry within which the Trust operates, not just the size of the comparator organisations.

The Executive Team's pay and conditions is set by the Trust's Remuneration Committee ("Remcom"), which comprises three Trustees. The Remcom meets twice a year, and a copy of its Terms of Reference is enclosed. As noted within the Terms of Reference, the Remcom is required to commission an external benchmarking study relating to the Executive Team's remuneration every three years, most recently in 2022. In each year between benchmarking exercises, Remcom meets in November to determine senior management team pay awards for the following financial year (commencing 1 January in each year).



ST ANDREWS LINKS TRUST

Pilmour House, St Andrews, Fife, KY16 9SF, Scotland

Charity Number: SC006161

standrews.com





An overview of the methodology from the 2022 benchmarking study is enclosed for further information on the process undertaken, though the remuneration reported in the most recent Annual Report reflects the outcome of the previous process undertaken in 2019. The Trust engages the services of a third party consultant (in 2022, this was Mercer) to produce the benchmarking study and provide advice to Remcom on the benchmarking exercise.

The strategic policy of the Trust for all roles within the Trust (including for senior members of staff) is to focus on the median benchmarks as indicators. This is undertaken by Remcom for Executive Management Team pay and conditions, being the Chief Executive, Finance Director, Commercial Director, Director of Golf and Director of Greenkeeping. For general staff, pay award proposals are presented to the Finance Committee and ultimately to the Board of Trustees as part of the annual financial planning process. This is also supported by external benchmarking information.

The process followed for the 2022 benchmarking exercise involved distribution in advance of the Remcom meeting on the 17th November 2022, the benchmarking report, along with the following additional documentation:

- 2022 performance reviews of each of the roles under consideration;
- A breakdown of the current remuneration packages for each of the roles under consideration;
- Additional benchmark data for specific roles gathered from UK golf properties.

Following consideration and discussion of this information, Remcom then met again on the 1st December to formalise executive pay awards for the following financial year.

On a practical level, the Trust has undergone a period of relatively significant change in its senior management team over the past 5 years, during which time a Financial Director, Head of Legal, HR Director and replacement Chief Executive have all been recruited. In undertaking thorough and robust open market recruitment exercises for these roles, the Trustees consider that they have gained a detailed and up to date understanding of current market salaries, remuneration packages and candidate expectations for roles of this nature.

As mentioned within the most recent Annual Report and Accounts, the listed staff costs for the year ended 31 December 2021 included a one off payment relating to multi-year accrued pension benefits for a director who retired at the end of 2021. This event will not be repeated in future years, and did materially skew the bandings table for 2021.

2. **Please provide details of what benefits or perks (such as reduced green fees) are enjoyed by employees of the charity and explain how these are incidental or a necessary by product of the charity's activities.**

The Trust offers a number of benefits to employees, which are in line with incentives made to comparable organisations, according to the Trust's benchmarking information (the Trust engages third party consultants, most recently Active HR, to carry out this exercise).

Such benefits include Cycle to Work scheme; Private Healthcare (offered to departmental managers and directors); staff discounts within retail and hospitality outlets (25%), and enhanced maternity, paternity and sick pay schemes.

The list of benefits includes "Full" and "Restricted" courtesy tickets – a "Full" courtesy ticket allows the member of staff to be accompanied by guests, subject to the Trust's guest points system. These are provided free of charge, and are available to all staff.





This provision of courtesy golf tickets to employees began in early 1990 and as at March 2023, there were 283 staff tickets in circulation. During the calendar year 2022, 1,671 full staff rounds were played, accounting for less than 1% of total rounds played in that year.

The Trustees consider provision of a comprehensive and competitive staff benefits package (of which the provision of courtesy tickets is only one element) is incidental to the activities of the Trust, as the key mechanism by which the Trust is able to recruit and retain suitably qualified staff.

The provision of courtesy tickets to staff in particular serves two key purposes which support the Trust's activities. Firstly, the health and wellbeing of Trust employees remains a key strategic pillar within the Trust's People strategy. Encouraging participation in golf is a key part of the Trust's activities. Providing access to Trust employees is a practical and cost-effective means of the Trust promoting physical activity and well-being to staff. Secondly, provision of courtesy tickets also connects the Trust's employees directly to the same memorable experiences that the Trust asks them to help deliver, with a personal touch, to the Trust's ticket holders and visitors. Encouraging participation and enthusiasm for the unique experience offered by St Andrews, the Links and the sport of golf more generally among the Trust's staff directly contributes to those staff bringing that enthusiasm and passion for the sport and St Andrews to their roles, in a way which could not otherwise be achieved.

3. Please provide copies of the minutes of all meetings held by the Trustees where any discussion was had regarding how 'season ticket' fees will be set and different fee categories would be defined, between 01 January 2022 and the date of this letter.

The decision making process for recommending and approving yearly ticket holder prices is referenced within the governance manual of the Trust in the Terms of Reference for the Trust's Finance Committee, a copy of which is enclosed. Ticket pricing is considered annually, at the third meeting of each year, at which the Committee considers recommendations made by the Executive Team to the Finance Committee. After scrutiny by the Finance Committee, the recommendations are then circulated to the board of Trustees for approval.

We note you have asked in particular about fee setting decisions for the period from 1 January 2022. For 2022 yearly ticket holder prices, the process actually started during 2021, so we have also supplied information from prior to 1 January 2022 relevant to the pricing for season 2022/23.

By way of background to the copy minutes provided, during financial planning for the 2022 financial year, the board of Trustees met on the 5th November 2021, where a draft version of the 2022 budget was discussed which included assumptions on yearly ticket holder price changes for season 2022/2023. Discussions on the strategic direction of yearly ticket holder prices were held, and direction given to the Executive ahead of formal pricing discussions with the Finance Committee meeting, which were held on the 10th November. The Finance Committee met again on the 8th December 2021 and at that meeting, the final yearly ticket holder pricing recommendations paper was agreed for submission to the main board of Trustees meeting held on the 17th December 2021. The board approved the pricing proposal.

We enclose copies of relevant excerpts of the following Trustee minutes and accompanying papers:

- 5 November 2021
- 10 November 2021 (Finance Committee)
- 8 December 2021 (Finance Committee)
- 17 December 2021
- 28 January 2022
- 22 April 2022





- 20 May 2022
- 16 December 2022

4. In terms of 12(1) of your charity's governing document, the St. Andrews Links Order Confirmation Act 1974, it is for the trustees to prescribe 'reasonable' charges. The charges fixed in terms of their powers at section 12(1) can be applied to residents of St Andrews (over 15 years) as long as the fees charged do not total of more than a third of the charge set in terms of section 12(1). (a) Can you please confirm that the charges for residents do not exceed one third of the fee set for non-residents of St Andrews?

We confirm that the fees for residents of St Andrews do not exceed one third of the fees levied upon the Open Links Ticket (OLT) ticket holder category, which is the category of yearly tickets open to anyone (as explained below).

- The Trust operates a number of categories of yearly tickets, which reflect differing levels of discount depending on certain criteria. These are:
 - Open Links Tickets (OLT Tickets): These are open to any person, irrespective of residence or membership of any golf club, and the yearly fees are not subject to any discount.
 - Resident Tickets: For residents of St Andrews
 - R&A Tickets: For members of the R&A. Section 14 of the 1974 Act contains provisions relating to the R&A yearly tickets.
 - NEF Tickets: For residents of North-East Fife who are members of one of a number of specific golf clubs in St Andrews ("Local Clubs").
 - ORD Tickets: For players who live outside North-East Fife but are members of a Local Club.
- The yearly fees are different for each category. We have enclosed details of the prices applicable to each category for the periods 1 April 2021-31 March 2022 (being the season covered by the 2021 Annual Report), 1 April 2022 – 31 March 2023, and for 1 April 2023 to 31 March 2024 (being the current period).
- The appropriate category for fee comparison purposes in assessing the fees for residents of St Andrews in terms of the "one third" comparison requirement in section 12(3)(a) of the 1974 Act is the OLT category, being the yearly ticket rate applicable to any person other than those who qualify for a discount against that rate in terms of the categories noted above (either based on residence, golf club membership, or a combination of those criteria).

5. Please confirm whether it is a necessity to be a member of a recognized private golf club within the town boundaries for a resident of North East Fife out with St Andrews to qualify for a discounted 'season ticket'. If so, can you please provide some clarity about how this rule works in practice and in what way it is a necessary restriction on accessing the discounted season ticket?

We confirm that it is necessary to be a member of one of the Local Clubs for a resident of North East Fife to qualify for a NEF discounted yearly ticket, as set out above. The same applies to the ORD category of yearly ticket, which provides a discount against the OLT ticket price for persons living outside of North East Fife who are members of one of the Local Clubs.

Our understanding is that the discounted yearly ticket rate applicable to members of Local Clubs has been in place since around 1993 and that it was first introduced to help boost membership of the Local Clubs.



ST ANDREWS LINKS





How this rule works in practice is that our application forms and renewal forms for yearly tickets list the Local Clubs, and require applicants to tick a box to confirm which Local Club they are a member of. For the NEF category of ticket, applicants must also be resident in the 1996 North East Fife District Council boundary and registered on the electoral roll.

The Trust currently operates a waiting list system for individuals applying for yearly tickets in each of the OLT, ORD and NEF categories (and has done for many years). When an individual reaches the top of the waiting list they can obtain either a NEF, ORD or OLT ticket depending on which category they qualify for – i.e. individuals living in North East Fife who are not members of the Local Clubs do not require to join a Local Club in order to purchase a yearly ticket, they can choose to purchase an OLT ticket if they do not wish to become a member of a Local Club.

6. How many concerns did the charity receive in 2022 relating to the fees for residents of St Andrews and how were these concerns handled by the charity?

We enclose a copy of the communication sent by the Trust to yearly ticket holders in 2022, informing them of price increases for the 2022/23 season. The Trust created a separate ticket holder dedicated email address to facilitate direct communications with yearly ticket holders on this point and on any other matters. The Trust received approximately 40 emails in relation to the fees for St Andrews residents, comprising approximately 2.7% of total residents' yearly ticket holders at that time. Approximately 60% the emails were critical of or unhappy about the increase, with the remainder being either neutral in tone or supportive of the Trust's position, and the value for money provided by the resident's ticket. The Trust endeavoured to respond to every email.

Although the Trust is conscious of having received negative feedback from some ticket holders and acknowledges that difficult decisions require to have been made to help preserve the financial stability of the Trust following the very significant financial impact of the Covid pandemic, it remains the case that yearly ticket prices are heavily discounted against the rates payable for membership at private golf clubs in the area and across Scotland. The discount is particularly significant given the extent, scope and quality of the courses and facilities which ticket holders have access to.

We trust that our responses provide helpful clarification on the points raised. Should you have any queries in relation to any aspect of the responses, please do not hesitate to contact me.

Yours sincerely



For and on behalf of the Trustees of the St Andrews Links Trust

From:

To:

Cc:

Subject: Date: Attachments:

RE: St Andrews Links Trust (SC006161) 17 May 2023 14:43:00

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[REDACTED]

Dear

Thanks for your email response below and supporting attachments.
I'd be grateful if you could answer a couple more queries for me.

I note that your response states that to qualify for a NEF or ORD discounted yearly ticket, the ticketholder must be a member of one of the "local clubs", and this discount has been applicable since it was introduced in 1993 to help boost membership of local clubs.

Can you please specify in your response the list of these local clubs in its entirety?

Can you please also specify how many NEF and ORD discounted tickets had been sold for the 2021/2022 season?

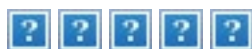
Please also state what percentage of total tickets sold for the 2021/2022 season were NEF or ORD discounted tickets.

Kind regards,

Web: www.oscr.org.uk | 2nd Floor, Quadrant House, 9 Riverside Drive,
Dundee, DD1 4NY |

,

[REDACTED]



From:

Sent: Thursday, April 27, 2023 4:38 PM

To:

Cc:

Subject: St Andrews Links Trust (SC006161)

Dear

On behalf of _____, I enclose a response to your letter of March 2023, together with enclosures.

The enclosures are confidential. I have password-protected them, and will send the password in a separate email.

I would be grateful if you would acknowledge safe receipt of this email. Regards

St Andrews Links Trust | Pilmour House | St Andrews | KY16 9SF | Scotland T:
E: _____ W: _____

www.standrews.com

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From:

To:

Cc:

Subject: Date: Attachments:

RE: St Andrews Links Trust (SC006161) 01 June 2023 17:37:14

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2023.06.01 Signed letter to OSCR.pdf

Dear

Further to emails below, and on behalf of Lyall Dochard, I attach our response.

Kind regards

St Andrews Links Trust | Pilmour House | St Andrews | KY16 9SF | Scotland T:

E: | W:

www.standrews.com

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Please consider the environment before printing this email.

From:

Sent: 17 May 2023 15:59

[REDACTED]



To:

Cc:

Subject: RE: St Andrews Links Trust (SC006161)

Dear

Many thanks for this helpful response. All noted. Kind regards

St Andrews Links Trust | Pilmour House | St Andrews | KY16 9SF | Scotland |
W: www.standrews.com

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Please consider the environment before printing this email.

From:

Sent: 17 May 2023 15:57

To:

Cc:

Subject: RE: St Andrews Links Trust (SC006161)

Dear

I appreciate the figures may be difficult to source so please aim to send us the response by 16/06/23, and the queries are addressed to as the

for the charity, but as they are part of our ongoing inquiry work it may be pertinent to share this email with the other trustees and consult with them while drafting the response.

Kind regards,

Email:

Web: www.oscr.org.uk | 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY |



From:

Sent: Wednesday, May 17, 2023 3:04 PM

To:

Cc:

Subject: RE: St Andrews Links Trust (SC006161)

Dear

I acknowledge safe receipt of your email below. A couple of quick queries:

1. Within what timescale would you like us to respond to this?
2. Should our response be a collective one on behalf of all trustees, as with our original

response? Kind regards

St Andrews Links Trust | Pilmour House | St Andrews | KY16 9SF | Scotland |
W: www.standrews.com

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reliance on this message or its attachments. If you have received this e-mail in error please notify the sender immediately and delete it from your computer systems. St Andrews Links Trust does not accept any liability for any harm that may be caused to the recipient's systems by this e-mail or any attachments. For the purposes of this disclaimer "St Andrews Links Trust", the body on whose behalf this e-mail has been sent comprises St Andrews Links Trust, a charity registered in Scotland (Registered Number SC006161), or its subsidiary companies St Andrews Links Limited (Registered Number SC141590), St Andrews Links Golf Shops Limited (Registered Number SC198094), The Castle Course St Andrews Limited (Registered Number SC281394) and Tom Morris Limited (Registered Number SC009529), all with Registered Office at Pilmour House, St Andrews, Fife KY16 9SF.

Please consider the environment before printing this email.

From:

Sent: 17 May 2023 14:44

To:

Cc:

Subject: RE: St Andrews Links Trust (SC006161)



This email is from an **EXTERNAL** sender. Please be cautious when opening links or attachments.

Dear

Thanks for your email response below and supporting attachments. I'd be grateful if you could answer a couple more queries for me.

I note that your response states that to qualify for a NEF or ORD discounted yearly ticket, the ticketholder must be a member of one of the "local clubs", and this discount has been applicable since it was introduced in 1993 to help boost membership of local clubs.

Can you please specify in your response the list of these local clubs in its entirety?

Can you please also specify how many NEF and ORD discounted tickets had been sold for the 2021/2022 season?

Please also state what percentage of total tickets sold for the 2021/2022 season were NEF or ORD discounted tickets.

Kind regards,

Email:

Web: www.oscr.org.uk | 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY |

| [REDACTED] [REDACTED]



From:

Sent: Thursday, April 27, 2023 4:38 PM

To:

Cc:

Subject: St Andrews Links Trust (SC006161)

Dear

On behalf of [REDACTED], I enclose a response to your letter of March 2023, together with enclosures.

The enclosures are confidential. I have password-protected them, and will send the password in

a separate email.

I would be grateful if you would acknowledge safe receipt of this email. Regards

St Andrews Links Trust | Pilmour House | St Andrews | KY16 9SF | Scotland E: susan.ferguson-snedden@standrews.com | W: www.standrews.com

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attachments. For the purposes of this disclaimer "St Andrews Links Trust", the body on whose behalf this e-mail has been sent comprises St Andrews Links Trust, a charity registered in Scotland (Registered Number SC006161), or its subsidiary companies St Andrews Links Limited (Registered Number SC141590), St Andrews Links Golf Shops Limited (Registered Number SC198094), The Castle Course St Andrews Limited (Registered Number SC281394) and Tom Morris Limited (Registered Number SC009529), all with Registered Office at Pilmour House, St Andrews, Fife KY16 9SF.

Please consider the environment before printing this email.



[REDACTED]

The Scottish Charity Regulator (OSCR) 2nd Floor
Quadrant House
9 Riverside Drive

Dundee DD1 4NY

1 June 2023 Dear

Here are our answers to your follow-up questions contained in your email of 17 May 2023. We have made the trustees aware of your follow-up questions.

1. Can you please specify in your response the list of these local clubs in its entirety? The local clubs are:

[REDACTED]

1.

2. 3. 4. 5. 6.

2.

Below are as

The St Andrews Golf Club <https://thestandrewsgolfclub.co.uk/> The New Golf Club <https://www.newgolfclubstandrews.co.uk/> St Regulus Ladies' Golf Club <https://www.st-regulus-lgc.co.uk/> The St Rule Club <https://thestruleclub.co.uk/>

Leuchars Station Golf Club¹ XIXth Hole Golf Club²

Can you please also specify how many NEF and ORD discounted tickets had been sold for the 2021/2022 season?

are the numbers of Adult and Junior NEF and ORD tickets for the 2021/2022 season. The figures at May 2021, shortly after the commencement of the 2021/2022 season.

Adult NEF – 1,028

Junior NEF – 15 (These are issued to children aged at least 16 but under 18) Adult ORD – 1,311

¹ Leuchars Station Golf Club was originally RAF Leuchars Golf Club. It is now an Army base and the golf club has changed its name. They are allocated up to 40 tickets to be given to servicemen/women who are stationed at the base, for the length of their posting (which used to be 3 years). They have their own waiting list. These tickets are not available to the general public. The tickets cost the same as a NEF ticket.

² XIXth Hole: SALT understands that golfers can only be a member of XIXth Hole if they are already a member of another local club (though there may be one or two “legacy” XIXth Hole members who are no longer members of other local clubs).

ST ANDREWS LINKS TRUST

Pilmour House, St Andrews, Fife, KY16 9SF, Scotland

Charity Number: SC006161

standrews.com



Junior ORD – 19 (These are issued to children aged at least 16 but under 18)

Please note that there are also additional junior ticket categories which relate to the adult NEF and ORD. These are:

- ☐ NEC: NEC tickets are available to any child under 16 who has a parent that holds a NEF or ORD category ticket. There were 91 such tickets as at May 2021. We do not differentiate between those NEC members whose parents are NEF ticket holders, and those whose parents are ORD ticket holders, so cannot provide any further breakdown of this figure.
- ☐ JCM: JCM (Junior Country Member) tickets are available to any child under 16 who lives in North East Fife and is a member of a local club. There were 13 such tickets as at May 2021.
Please note that there is a further category of temporary and restricted ticket which can be purchased by members of local clubs who are on the waiting list for yearly tickets. These are Temporary Competition Tickets (TCT). TCTs are a restricted ticket which allow holders to play only in scheduled competitions or matches of the local club of which they are a member, up to a maximum of 30 rounds per annum, on all courses except the Old Course. There were 152 TCTs issued for the 2021/2022 season as at May 2021.

3. Please also state what percentage of total tickets sold for the 2021/2022 season were NEF or ORD discounted tickets.

We have noted below a summary of the membership numbers and percentages across the various categories of annual tickets sold, again as at May 2021:

Code Ticket

RES Residents of St Andrews

NEF NE Fife Residents & local club members

STU Student – available to students of University of St Andrews

ORD Local club members living outside NE Fife

OLT Open Links Ticket

TCT Temporary Competition Ticket

Number %

1,379 18% 1,028 14%

638 8%

1,311 17%

198 3% 152 2%

R&A	R&A members – per requirements of s.14 of St.	2,458	32%
-----	---	-------	-----

JUN	Junior tickets, inc school tickets available to all children who	442	6%
-----	--	-----	----



Code Ticket Number %

Total 7,606 100%

If you require any further information, please do not hesitate to contact me. Yours sincerely

For and on behalf of the Trustees of the St Andrews Links Trust

From:
To:
Cc:
Subject: Date: Attachments:

St Andrews Links Trust SC006161 13 June 2023 15:21:00 [image001.png](#)
[image003.png](#)

image005.png image007.png image009.png image010.jpg image011.jpg image012.jpg image013.jpg
image014.png image015.png image016.png image017.png

[REDACTED]

For the attention of the board of trustees

St Andrews Links Trust MI/INQ/22-0047

Thank you for your reply to my email of 17/05/23 and for your earlier email responses.

Following a review of the information that you have provided throughout our inquiries, OSCR are satisfied with the responses in relation to the matters brought to attention in my email of 05/04/23 and we will therefore not be taking any further compliance or investigation activity in relation to these matters. We are satisfied that the charity trustees have acted in line with the charity's governing document, and have acted with due diligence in the best interests of the charity regarding matters concerning public benefit and private benefit.

I would like to thank yourself and the other trustees for their cooperation in this matter, should you have any questions in relation to the above please do not hesitate to make contact by way of reply to this email.

Kind regards,

Email:

Web: www.oscr.org.uk | 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY |

[REDACTED]

[REDACTED]





St Andrews Links Trust Pilmour House
St Andrews
KY16 9SF

27 January 2025 Dear

Our Ref: MI/INQ/24-0110

St Andrews Links Trust (SC006161) – opening inquiry letter

I am writing to you as the primary contact of the above charity as we have received concerns about the charity. Please share the contents of this letter with the trustees of the charity at the earliest opportunity.

The information available to OSCR has been considered in accordance with our guidance '[How OSCR deals with concerns and inquiries](#)'. The guidance provides information regarding the regulatory framework under which OSCR operates and the supervisory powers available to us.

The matters of concern

The concerns we have relate to:

info@oscr.org.uk www.oscr.org.uk

2nd Floor, Quadrant House 9 Riverside Drive, Dundee DD1 4NY

Furthermore, we have received concerns that the ballot for use of the Old Course is not being operated in line with the provisions of Schedule 3 of the 1974 Act.

Following the requirements of a charity's governing document forms part of the duty on charity trustees to act in a manner which is consistent with the charity's purposes provided for by the Charities and Trustee Investment (Scotland) Act 2005.

As such, we have determined that the concerns outlined above are a regulatory matter and require further investigation. I am the case worker who will be carrying out the inquiry.

Our inquiries are made under Section 28 of the 2005 Act and are conducted in order to assist our understanding of the matters of concern. Opening an inquiry does not mean that we infer any wrongdoing on the part of the charity or the charity trustees. We will not reach any conclusions until we are satisfied that we have established the facts and the charity trustees have had an opportunity to explain any actions they have taken.

This inquiry is confidential. With the exception of professional advisors, such as lawyers or accountants, OSCR expects that you do not share the fact of this letter, its terms or any response you provide with any third parties.

OSCR's regulatory interest

Under the 2005 Act, the charity trustees have general control and management of the administration of the charity. Section 66 of the 2005 Act places the charity trustees under a number of general duties. They must:

1. Act in the interests of the charity and must, in particular:-

- - seek, in good faith, to ensure that the charity acts in a manner which is

consistent with its purposes;

- - act with the care and diligence that it is reasonable to expect of a person who is managing the affairs of another person; and
- - manage any conflict of interest between the charity and any person or organisation responsible for the appointment of the charity trustee.

2. Ensure that the charity complies with any direction, requirement, notice or duty imposed on it in terms of the 2005 Act ('the specific duties').

As a body, the charity trustees have a collective responsibility to act in the interest of the charity and comply with the specific duties. Any breach of these duties is to be treated as misconduct in the administration of the charity ('misconduct' includes mismanagement).

Our '[Guidance and good practice for Charity Trustees](#)' publication provides further information on charity trustee duties and the specific duties in the 2005 Act. We recommend that all charity trustees read this guidance.

In order to assist with our inquiries, can the charity trustees please:

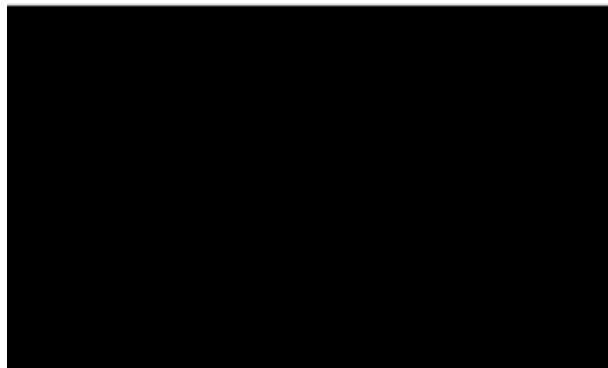
○ provide a general comment on the concerns identified above; and ○ answer the following questions.

1. Have the charity sought approval from the Secretary of State to charge locals more than one third the cost of an 'ordinary' charge?
2. If the charity is benchmarking the residents' charge against the cost of an open links ticket instead, when was the category of open links ticket created and what did the charity benchmark residents' rates against prior to this?

3. Can the charity confirm when allocating a tee time, it has regard to the provisions of Schedule 3 of the 1974 Act?
4. Has the number of tee times for ordinary and life members reduced over the last three years?
5. If so, what is the reduction and what do the trustees consider is the cause of this?

We would appreciate a response by **10 February 2025**. If this deadline is not achievable or if you have any further queries, please contact me using the details below.

Yours sincerely



From:

To:

Subject: Date: Attachments:

St Andrews Links Trust (SC006161) – opening inquiry letter 27 January 2025 13:26:00

[image001.png](#)

[image003.png](#)



Our Ref: MI/INQ/24-0110

Dear

St Andrews Links Trust (SC006161) – opening inquiry letter

OSCR has identified a concern about St Andrews Links Trust and has opened an inquiry to investigate further. Please see the attached letter providing further details of the concern and seeking:

comment on the concern answers to a number of questions

As the letter notes, opening an inquiry does not mean that we infer any wrongdoing on the part of the charity or the charity trustees. We will not reach any conclusions until we are satisfied that we have established the facts and the charity trustees have had an opportunity to explain any actions they have taken.

Please share this email and attached letter with the charity's trustees; we would expect the response to be made collectively on behalf of all the trustees.

Please contact me if you have any queries. Yours sincerely,

Web: www.oscr.org.uk | [Sign up for our newsletter](#)

[Redacted]

From:

To:

Subject: Date: Attachments:

Sensitivity:

Dear

Response to OSCR Enquiry Letter (SC006161) 10 February 2025 13:39:04 [image960015.png](#)
[image085360.png](#)

[image510480.png](#) [image296882.png](#) [image289350.png](#)

Confidential

[Redacted]

Please see attached our response to your letter of 27 January 2025 together with two attachments. Please do not hesitate to contact me if you have any further queries.

Kind regards

St Andrews Links Trust | Pilmour House | St Andrews | KY16 9SF | Scotland T:
| M:
E: | W:
www.standrews.com

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Confidential



[REDACTED]
Office of the Scottish Charity Regulator (OSCR)
2nd Floor, Quadrant House
9 Riverside Drive
Dundee
DD1 4NY

[REDACTED]
Your ref: MI/INQ/24-0110

10 February 2025

Dear [REDACTED]

St Andrews Links Trust (SC006161) – Response to Inquiry Letter

Thank you for your letter dated 27 January 2025 (addressed to my colleague Mr Dochard) in which you refer to certain concerns which have been expressed to OSCR in connection with St Andrews Links Trust ("the Trust") and its compliance with the St Andrews Links Order Confirmation Act 1974 ("the Act").

In your letter you state that these concerns relate to compliance with certain provisions of the Act regarding fee charges and order of play. More specifically, you inquire (at questions 1 and 2) whether the Trust is complying with section 12(3)(a) of the Act which requires relevant charges for residents of St Andrews to not exceed one third of the "ordinary charges". We draw your attention to question 4(a) of a previous inquiry letter received from OSCR dated March 2023 (Attachment 1) in which the same question was asked. We also attach the relevant excerpt from our letter in response of 27 April 2023 (Attachment 2).

While our response on this question remains unchanged from our original response in April 2023, we recognise that it may be of assistance to OSCR to set out some preliminary background remarks by way of context.

A. The Links Ticket

1. The Links Ticket provides the ticket holder with privileged access to seven golf courses at no extra cost. These golf courses are the world famous "Old Course", the "New" Course, the Jubilee Course, the Eden Course, the Castle Course, the Strathtyrum Course and the Balgove Course.

ST ANDREWS LINKS TRUST

Pilmour House, St Andrews, Fife, KY16 9SF, Scotland
Charity Number: SC006161
standrews.com



[REDACTED]



2. The Links Ticket holder is also entitled to benefit from a so-called "points" system, pursuant to which he/she may invite guests to any of the courses at very significantly discounted rates, utilizing the Links Ticket holder's annual points allocation.
3. For further context, it is worth noting that the cost for a visitor (non-ticket holder) to play a single round on the Old Course in the summer is £340; a single round on the New Course in summer is £150 and on the Jubilee Course in summer is £150. There are no limitations whatsoever on how many rounds of golf a Links Ticket holder may play. The main restriction or limitation results from the great popularity of the courses and the fact that visitors from all over Britain and the rest of the world flock to play at "The Home of Golf".
4. In any event, this is why it has often been said that having a "Links Ticket" is the best value for money for golf in the world. Consequently, it is no surprise that, especially in recent years, Links Tickets are in extremely high demand.
5. It is possible for anyone to apply for a Links Ticket, however, there is now a very long waiting list to obtain one. There are currently in excess of 2000 golfers on the waiting list. Due to the necessity to maintain reasonable levels of access to tee times for existing Links Ticket holders and visitors, the release of new Links Tickets are carefully limited. Currently, applicants at the middle of this waiting list are looking at wait of about 10 years for a Links Ticket, with those at the bottom of the list facing a wait of potentially 20 years. A successful applicant for a Links Ticket will receive what is called an Open Links Ticket (OLT). The current price of the Open Links Ticket is £1,201 per annum. The power to determine the charge for this Open Links Ticket (available to anyone irrespective of residence) derives from section 12(1) of the Act. It should be noted that there are several subcategories of Links Ticket within the OLT Open Links Ticket but these subcategories are tied to certain limiting conditions for example limits by location of permanent residence (RES Links Ticket); on number of days played (RES-5 Links Ticket) or conditioned upon membership of a local club (NEF Links Ticket and ORD Links Ticket). In this context it can be seen that the "Open" Links Ticket is so named to indicate that it is fully open to all applicants and not limited by requirements such as residence, age and club membership.
6. **Resident's Links Ticket (RES).** While anyone can apply for a Links Ticket, the Act provides for privileged access to a Links Ticket for certain of the residents of St Andrews. The residents of St Andrews who permanently reside in a specifically defined boundary within the town are automatically and immediately entitled to a Resident's Links Ticket with no requirement to be wait listed. The Act also provides that the charge for the Residents Links Ticket shall not exceed one-third of the ordinary charges prescribed under section 12(1). The current price of a Residents Links Ticket is £371 per annum. As set out above, the "ordinary charges" prescribed under section 12(1) are for the Open Links Ticket (OLT) which is currently £1,201. Accordingly, there is no doubt that section 12(3)(a) of the Act is being complied with.
7. **Naming Confusion.** In the light of the same question being asked in two separate OSCR inquiry letters, on the application of section 12(3)(a) to the charges for Residents Links Tickets, we consider that some confusion may exist among the public due to the name of



one subcategory of Links Ticket. This subcategory is currently named the Ordinary Links Ticket (ORD). This ticket is not available to the general public but only to applicants who are also members of a local St Andrews golf club. The wording at section 12(3)(a) refers to residents links tickets not exceeding *"one third of the ordinary charges prescribed under section 12(1)"*. It would seem that the use of the word "ordinary" in this context has led to the incorrect assumption that the cost of the Residents Links Ticket should be measured against the misleadingly named sub-category of Ordinary Links Ticket (ORD).

B. Response to Questions and Request for Clarification

Turning to the more specific questions on page 3 of your letter and adopting the same enumeration we would respond as follows:

1. **Have the charity sought approval from the Secretary of State to charge locals more than one third the cost of an "ordinary charge"?**

We have not applied to the Secretary of State to charge locals more than one third of an ordinary charge because non-resident Links Ticket holders already pay more than three times as much (£1,201) as residents (£371) for their Links Ticket.

2. **If the charity is benchmarking the residents' charge against the cost of an open links ticket instead, when was the category of open links ticket created and what did the charity benchmark residents' rates against prior to this?**

As explained, the charity is acting in accordance with the Act which requires that residents do not pay more than one third of the charges prescribed under section 12(1). The charges prescribed under section 12(1), are for the Open Links Ticket which has been so named since at least 2002. As set out above in point A.7, we believe that confusion around the proper application of Section 12(3)(a) is likely to have arisen due to the misleadingly named sub-category of Ordinary Links Ticket (ORD). Going forward, the Trust acknowledges that giving consideration to the renaming of the ORD subcategory of Links Ticket may help reduce confusion among the public of the correct application of section 12(3)(a) and this recommendation will be made.

3. **Can the charity confirm when allocating a tee time, it has regard to the provisions of Schedule 3 of the 1974 Act?**

We can confirm that the charity has regard to Schedule 3 of the Act when allocating tee times. If there are more specific concerns as to our record of compliance with Schedule 3 then we would be happy to hear from you in this respect.

4. **Has the number of tee times for ordinary and life members reduced over the last three years?**



It should be noted that the words "ordinary and life members" in Schedule 3 of the Act (at parts Second; Third; Fourth and Sixth) in fact refer to the membership of the Royal and Ancient Golf Club of St Andrews (R&A).

Can you kindly confirm that it is your intention to ask this question in relation to the golf access rights of the membership of the R&A rather than for the relevant cohort of the residents of the town of St Andrews to which these parts of Schedule 3 do not apply?

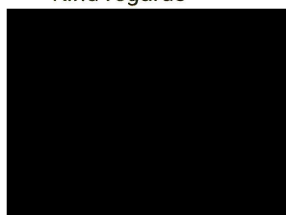
If your question is directed at the former (R&A members), we are able to confirm that the number of tee times for ordinary and life members of the R&A have not reduced over the last three years.

5. If so, what is the reduction and what do the trustees consider is the cause of this?

Not applicable.

We hope this provides a useful and satisfactory answer to the questions which you have raised and would be happy to provide any further explanations if you would consider this to be helpful.

Kind regards







[REDACTED]
St Andrews Links Trust Pilmour House
St Andrews
KY16 9SF

19 March 2025 Dear

Our Ref: MI/INQ/24-0110

[REDACTED]

St Andrews Links Trust (SC006161) – closing inquiry letter

I am writing to you as the chair of St Andrews Links Trust to confirm that OSCR has now concluded our inquiries and to inform you of our findings and conclusions. You should share the contents of this letter with your fellow trustees.

Background

We opened an inquiry because we were concerned that the trustees may not be meeting their legal duties as trustees as laid out in the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act). Section 66 of the 2005 Act states that charity trustees must act in the interests of the charity

1. Provisions of the St Andrews Links Order Confirmation Act 1974 regarding fee charges and order of play were not being followed

Our findings

As a result of the information that has been considered over the course of the inquiry, OSCR has drawn the following conclusions:

- We are satisfied that the trustees consider the annual charge for maintenance referenced in s12(1) of the St Andrews Links Order Confirmation Act 1974 (the 1974 Act) to be the Open Links Ticket (OLT).
- As such, the reduced charges for residents of St Andrews provided for by s12(3)(a) of the 1974 Act can be bench marked against the OLT.
- Currently, the cost of a full OLT is £1,201 and the cost of a full ticket for a resident of St Andrews is £371. As such, the cost of a resident's ticket is 31% that of an ordinary ticket (as described in s12(3)(a)) and within the one-third threshold required by s12(3)(a).
- We are satisfied that Schedule 3 of the 1974 Act does not apply to the charity.

Conclusion

In conclusion, we consider the actions of the current charity trustees to be consistent with the general duties provided for by the 2005 Act. We have not identified any matters of a regulatory nature that warrant any further action by us at this time and as a result are closing our inquiry.

Recommendations

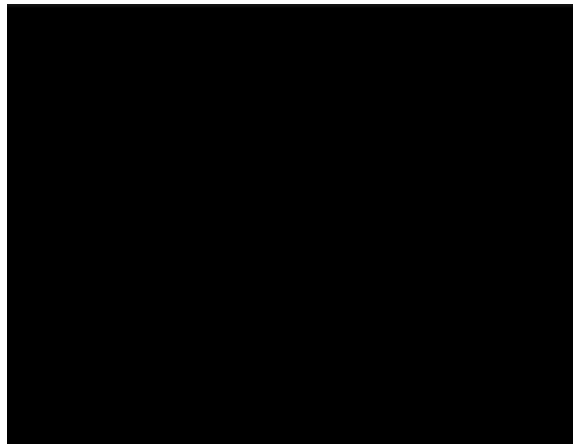
As a result of our inquiries and the conclusions we have drawn, there

are some recommendations that the trustees should consider:

- The trustees should consider whether labelling the tickets for members of golf clubs in St Andrews who live outwith North East Fife as ‘ordinary’ causes confusion for the public in relation to the s12(3)(a) provisions of the St Andrews Links Order Confirmation Act 1974.

If you have any queries, please do not hesitate to contact me. Thank you for your assistance with our inquiries.

Yours sincerely



From:
To:
Subject: Date: Attachments:

Our Ref:

Dear

RE: St Andrews Links Trust SC006161 26 March 2025 09:41:00 [image001.png](#)
[image002.png](#)
[image003.png](#) [image004.png](#) [image005.png](#) [image006.png](#) [image007.png](#)

Thank you for the notification and pass our thanks to

Please update us if there are any further significant developments or any significant outcomes as a consequence of this event.

Yours sincerely,

Web: www.oscr.org.uk | [Sign up for our newsletter](#)

From:

Sent: 24 March 2025 14:22

To:

Subject: St Andrews Links Trust SC006161

Dear

Please see attached a letter from our

Please do not hesitate to contact me if you have further queries on the matters set out in the attached letter.

Kind regards

St Andrews Links Trust | Pilmour House | St Andrews | KY16 9SF | Scotland T:

E: | W:

www.standrews.com



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[REDACTED]
Office of the Scottish Charity Regulator (OSCR)
2nd Floor, Quadrant House
9 Riverside Drive
Dundee
DD1 4NY
[REDACTED]

24th March 2025

Dear [REDACTED]

St Andrews Links Trust SC006161

I write on behalf of the Board of Trustees of the St Andrews Links Trust to notify OSCR that the Board of Trustees have recently investigated a case of misappropriation of funds by a member of staff. The member of staff has now been dismissed. In the conduct of this case the Board have followed internal processes and procedures.

The Trustees have involved external legal advisors in relation to employment and governance matters. The process is continuing, and the Trustees consider that there is no on-going risk to the Charity's assets.

We will update you on the progress of this matter as appropriate. If you require anything further at this stage, please let me know.

Kind regards

[REDACTED]

ST ANDREWS LINKS TRUST

Pilmour House, St Andrews, Fife, KY16 9SF, Scotland

Charity Number: SC006161

standrews.com



[REDACTED] [REDACTED] [REDACTED]

