

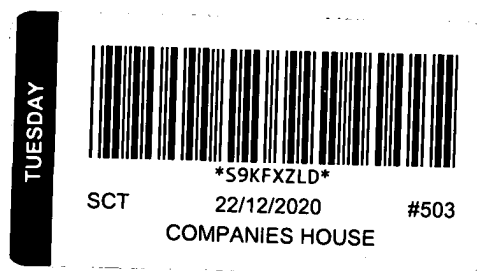
**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED**  
**(LIMITED BY GUARANTEE)**

**REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

**SCOTTISH CHARITY NUMBER: SC045253**

**COMPANY REGISTRATION NUMBER: SC445003**



**Henderson Black & Co**

CHARTERED ACCOUNTANTS, ST ANDREWS

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED**  
**(Limited by Guarantee)**

**Report and Financial Statements**

*for the year ended 31 March 2020*

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# ST ANDREWS ENVIRONMENTAL NETWORK LIMITED (Limited by Guarantee)

## Trustees' Annual Report

*for the year ended 31 March 2020*

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The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2020.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

### **Charitable Purposes**

The company was registered as a charity on the Scottish Charity Register on 25 November 2014.

The charitable purposes are:

1. the prevention or relief of poverty by tackling the causes of fuel poverty and reducing energy bills for residents in Fife (the operating area);
2. to promote and support the reduction of the carbon footprint of Fife;
3. to advance environmental protection and improvement by improving energy efficiency within Fife;
4. to advance education on environmental issues and energy efficiency, particularly among the residents and businesses of Fife; and
5. the provision of recreational facilities within Fife, or the organisation of recreational activities within Fife, with the object of improving the conditions of life for the residents and businesses of Fife.

### **Review of the activities, achievements and future developments**

This year saw our membership and facebook following grow considerably. The focus has been on raising the profile of the charity both within St Andrews and beyond. A business plan was developed, and an application submitted to Fife Council for the acquisition of the Local Office, St Mary's Place, St Andrews. The plan involves the establishment of an Eco Hub within the town and the building becoming the headquarters for all our projects.

The Energy Advice Project continues to be one of the main activities of the charity and dealt with over 850 households this year. This program not only promotes the reduction of the carbon footprint within the area but also tackles the causes of fuel poverty. The emphasis is on home visits where the tailored advice is given to the client helping them reduce their energy usage and their energy costs.

As part of the **Cosy Kingdom** partnership, St Andrews Environmental Network carried out 475 home visits and 232 householders received the handy service. As a direct result of work carried out under this project clients benefitted from £167,378.13 of financial gains. Through the Cosy Kingdom Partnership, referrals are made to Citizens Advice and Rights Fife for income maximisation.

The Climate Challenge Fund (CCF) Project **Community Share for Climate Care** ended on 31st March 2020 and achieved estimated annual saving of 194.5 tonnes of CO<sub>2</sub>e (Life time savings of 678.7 tonnes of CO<sub>2</sub>e).

There was an energy element to this project and from April 2019 to March 2020 we held 51 events/workshops giving general energy advice to over 1,500 households. Of these, 458 households received in depth energy advice tailored to their own circumstances. This was made up of those attending workshops and those who asked for more specific advice after receiving general advice.

# ST ANDREWS ENVIRONMENTAL NETWORK LIMITED (Limited by Guarantee)

## Trustees' Annual Report

*for the year ended 31 March 2020*

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The partnership between Transition University of St Andrews, St Andrews Botanic Garden Trust and St Andrews Environmental Network to set up a Community Hub on the site at the back of St Andrews Botanic garden has continued. The Kernel, which has become the focus of the carbon reduction elements of our work, has developed into a well-used community space. This is a great legacy from our CCF funding.

St Andrews Environmental Network carried out climate awareness sessions in primary schools which involved a litter pick on the beach and a follow up session in the school talking about plastic pollution. Before the litter pick started the children were shown examples of plastic pollution which had previously collected on the beach and examples of nurdles.

As part of our efforts to promote and support the reduction of the carbon footprint of the area, StAnd Reuse Town, which provided a collection service for unwanted items to students leaving private rented accommodation at the end of the academic year, was continued. The service was expanded to include some residents of the town. These goods were made up into household packs which have been distributed to those in need throughout the community.

St Andrews Environmental Network was engaged by BID St Andrews to deliver the **Clean & Green project** within the BID area. This project focuses on the appearance of the town and deals with the issues of waste management, waste reduction and environmental clean ups.

Towards a Plastic Free St Andrews was formally launched on 29<sup>th</sup> June 2019. This project relies heavily on volunteers as it is unfunded. The project is registered with Surfers Against Sewage and the town has started the process of working towards the award of Plastic Free Status.

### **Future plans**

The charity will continue to deliver and develop the services it provided this year.

Premises is still the major issue with Fife Council confirming that they are looking to close St Mary's Place and, as such, St Andrews Environmental Network could find itself without office space. An application to acquire the building in St Mary's Place under Community Asset Transfer was submitted in March 2020. The decision by Fife Council is expected in September. Major fundraising will be required, however securing premises will ensure the long term future of the organisation.

StAnd Reuse has been expanded to include collections from the town but further expansion is hampered due to space restrictions. A warehouse type space would be required to develop this further. This would require considerable funding and has been put on hold until office accommodation has been secured.

The application for the continuation of the projects delivered under Community Share for Climate Care was unsuccessful and therefore a review of these activities will be carried out. Other sources of funding will be sought for individual elements of the projects.

The partnership with Transition University of St Andrews and St Andrews Botanic Garden will continue as the Kernel Partnership and we will continue to work together to realise our shared goals.

Sustainable St Andrews (SSA) is a new initiative led by St Andrews Environmental Network (StAndEN). This is an effort to develop a clear and unified sustainability strategy, supported by all the stakeholders and the wider community in St Andrews. Following the success of the 'Towards a Plastic Free St Andrews' initiative, established in 2019, which led to the collaboration amongst all the major stakeholders in St Andrews towards the eradication of single-use plastics, SSA will be looking beyond plastic pollution. SSA aims to promote sustainable practices within the community and local businesses in accordance with the UN Sustainable Development Goals (SDGs) and develop further collaboration amongst all stakeholders in St Andrews.

# ST ANDREWS ENVIRONMENTAL NETWORK LIMITED (Limited by Guarantee)

## Trustees' Annual Report

*for the year ended 31 March 2020*

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Two gaps in our provision need to be addressed over the coming years: growing spaces and food. The charity has been looking into possible allotment sites and will continue the search in the hope of providing this facility for the residents of St Andrews in the future.

Planning for the future has become difficult with the effects of the COVID 19 pandemic and the funding landscape is changing dramatically. St Andrews Environmental Network aim to survive the pandemic and continue to support our community throughout it. This will affect our plans for the coming year and it is unlikely that we will be able to become less reliant on grant funding.

### **Financial position and review of the year**

The net income for the year was £48,987 (2019 – net expenditure £4,673) including grants and donations of £335,771 (2019 £278,129). Within grants were sums received from Climate Challenge Fund, Fife Council, Greener Kirkcaldy, Alfred Dunhill Links Foundation, St Andrews Community Trust, Kinburn (St Andrews) Trust, BID St Andrews and beach wheelchairs transferred from the Hamish McHamish Foundation. The reserves carried forward at the year end were £72,054 (2019 £23,067) including tangible fixed assets in use of £30,093 (2019 £2,972). The reserves were made up of unrestricted funds of £33,527 (2019 - £17,067) and restricted funds of £38,527 (2019 - £6,000).

### **Reserves Policy**

The trustees have set a policy of holding a minimum of £20,000 in reserve. Reserves are monitored closely throughout the year and this policy will be reviewed annually.

### **Risk Management**

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks. Risk assessments address all key areas of the charity's activities.

The main risk to which the charity is exposed remains its dependence on grant funding. Ways of income generation are under consideration for the long term and, in the interim, the charity will move away from being reliant on one or two major funders.

### **Investment policy**

The trustees do not hold funds for investment.

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

The charity is a company limited by guarantee incorporated on 13 March 2013 and governed by its Articles and Memorandum of Association. The Articles were updated following a special general meeting in February 2019. The charity is administered by a board of trustees which meets as required. The day to day work is managed by the Manager.

The charity must have a minimum of 20 members all of whom must reside within the community. Membership is open to any individual aged 18 years or over. Any member of the charity who wishes to be considered for appointment as a trustee at an Annual General Meeting shall lodge a written notice of their willingness to be appointed (in such form as the trustees require) signed by the member, at any time up to the commencement of the Annual General Meeting with the Manager. Trustees may be appointed by ordinary resolution. The trustees may at any time appoint any member (providing he/she is willing to act) to be a trustee to fill a vacancy or as an additional trustee. The maximum number of trustees is 13, the majority of which must be member directors.

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED**  
**(Limited by Guarantee)**

**Trustees' Annual Report**

***for the year ended 31 March 2020***

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The charity has procedures for the induction and training of trustees which include a briefing meeting with current trustees. New trustees are also provided with an induction pack which contains a copy of the Memorandum & Articles of Association, recent minutes, latest annual financial statements and the OSCR publication "Guidance for Charity Trustees – acting with care and diligence".

**Reference and Administrative Information**

Scottish Charity number:	SC045253
Operational address:	c/o Fife Council, St. Mary's Place, St Andrews, Fife, KY16 9UY
Registered Office:	Kinburn Castle, Double Dykes Road, St Andrews, Fife, KY16 9DR
Secretary	Thorntons Law LLP
Bankers	Royal Bank of Scotland
Independent Examiner	Joanne Paul, Henderson Black & Co, 149 Market Street, St Andrews, Fife, KY16 9PF
Manager	Jane Kell

**Directors and Trustees**

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Ronald A. Murphy (Chairman)  
Ian B. J. Goudie  
Howard Greenwell  
Patrick S. H. Marks  
Gregory F. Newman  
Henry A. Paul (resigned – 25 June 2020)

At each Annual General Meeting all the trustees who have been appointed since the last Annual General Meeting shall retire from office and out of the remaining trustees one third shall retire from office. Retiring trustees shall be eligible for re-appointment.

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED**  
**(Limited by Guarantee)**

**Trustees' Annual Report**

***for the year ended 31 March 2020***

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**Trustees' responsibilities in relation to the financial statements**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its income and expenditure for the financial year. In preparing those financial statements, the trustees should follow best practice and:

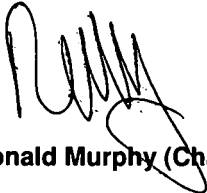
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make sound judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small Company Exemptions**

The trustees have prepared this report in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 9 December 2020 and signed on their behalf by:



**Ronald Murphy (Chair of Trustees)**

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED**  
**(Limited by Guarantee)**  
**Independent Examiner's Report to the Trustees**

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I report on the accounts of the charity for the year ended 31 March 2020 which are set out on pages 7 to 14.

**Respective Responsibilities of the Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

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

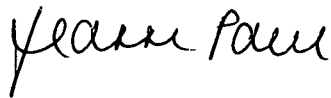
**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



**Joanne Paul CA**  
**Partner**  
**Henderson Black & Co**  
**Chartered Accountants**

**Chestney House**  
**149 Market Street**  
**St Andrews**  
**Fife, KY16 9PF**

**9 December 2020**



**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED  
(LIMITED BY GUARANTEE)**

**Statement of Financial Activities (including Income and Expenditure Account)  
for the year ended 31 March 2020**

	Unrestricted Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Income and endowments from:</b>							
Grants and donations	5	82,652	253,119	335,771	69,953	208,176	278,129
Charitable activities		685	-	685	-	-	-
Interest	6	1	-	1	3	-	3
<b>Total Income</b>		<u>83,338</u>	<u>253,119</u>	<u>336,457</u>	<u>69,956</u>	<u>208,176</u>	<u>278,132</u>
<b>Expenditure on:</b>							
Charitable activities	7	66,878	220,592	287,470	71,932	210,873	282,805
<b>Total Expenditure</b>		<u>66,878</u>	<u>220,592</u>	<u>287,470</u>	<u>71,932</u>	<u>210,873</u>	<u>282,805</u>
<b>Net income/(expenditure)</b>		16,460	32,527	48,987	(1,976)	(2,697)	(4,673)
<b>Transfers between funds</b>	12	-	-	-	(8,697)	8,697	-
<b>Net movement in funds</b>		16,460	32,527	48,987	(10,673)	6,000	(4,673)
<b>Reconciliation of funds:</b>							
Total funds brought forward		<u>17,067</u>	<u>6,000</u>	<u>23,067</u>	<u>27,740</u>	<u>-</u>	<u>27,740</u>
<b>Total funds carried forward</b>		<u>33,527</u>	<u>38,527</u>	<u>72,054</u>	<u>17,067</u>	<u>6,000</u>	<u>23,067</u>

The Statement of Financial Activities includes all gains and losses in the year.  
All income and expenditure derive from continuing activities.  
The notes on pages 10 to 14 form an integral part of these accounts.

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED  
(LIMITED BY GUARANTEE)**

**Balance Sheet as at 31 March 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Fixed assets</b>							
Tangible assets	8	566	29,527	30,093	2,972	-	2,972
		<u>566</u>	<u>29,527</u>	<u>30,093</u>	<u>2,972</u>	<u>-</u>	<u>2,972</u>
<b>Current assets</b>							
Stocks		3,494	-	3,494	4,342	-	4,342
Debtors	9	15,125	43,063	58,188	-	55,837	55,837
Cash in bank and on hand		26,366	-	26,366	28,714	1,472	30,186
		<u>44,985</u>	<u>43,063</u>	<u>88,048</u>	<u>33,056</u>	<u>57,309</u>	<u>90,365</u>
<b>Liabilities</b>							
<b>Creditors: amounts falling due within one year</b>							
Creditors and accruals	10	12,024	34,063	46,087	18,961	51,309	70,270
		<u>12,024</u>	<u>34,063</u>	<u>46,087</u>	<u>18,961</u>	<u>51,309</u>	<u>70,270</u>
<b>Net current assets</b>		<u>32,961</u>	<u>9,000</u>	<u>41,961</u>	<u>14,095</u>	<u>6,000</u>	<u>20,095</u>
<b>Total net assets</b>		<u>33,527</u>	<u>38,527</u>	<u>72,054</u>	<u>17,067</u>	<u>6,000</u>	<u>23,067</u>
<b>The funds of the charity:</b>							
<b>Unrestricted income funds</b>							
General Fund	12	33,527	-	33,527	17,067	-	17,067
<b>Restricted income funds:</b>							
Restricted Funds	12	-	38,527	38,527	-	6,000	6,000
<b>Total charity funds</b>		<u>33,527</u>	<u>38,527</u>	<u>72,054</u>	<u>17,067</u>	<u>6,000</u>	<u>23,067</u>

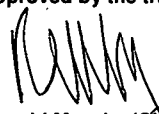
For the financial year ended 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

**Approved by the trustees on 9 December 2020 and signed on their behalf by:-**

  
**Ronald Murphy (Chair of Trustees)**

Company Registration Number: SC445003

The notes on pages 10 to 14 form an integral part of these accounts.

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED  
(LIMITED BY GUARANTEE)**

**Statement of Cash Flows  
for the year ended 31 March 2020**

	Notes	Total Funds 2020 £	Total Funds 2019 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by operating activities (see below)</b>		<u>7,879</u>	<u>18,465</u>
<b>Cash flows from investing activities:</b>			
Interest		1	3
Purchases of tangible fixed assets	8	<u>(11,700)</u>	-
<b>Net cash used in investing activities</b>		<u>(11,699)</u>	<u>3</u>
Change in cash and cash equivalents in the year		<b>(3,820)</b>	18,468
Cash and cash equivalents brought forward		<b>30,186</b>	11,718
<b>Cash and cash equivalents carried forward</b>		<u><b>26,366</b></u>	<u><b>30,186</b></u>
<b>Analysis of changes in net debt</b>			
Cash at 1 April		30,186	11,718
Cash flows in year		<b>(3,820)</b>	18,468
Cash at 31 March		<u><b>26,366</b></u>	<u><b>30,186</b></u>
<b>Reconciliation of net movement in funds to net cash flow from operating activities</b>			
Net movement in funds (as per the Statement of Financial Activities)		<b>48,987</b>	(4,673)
Transfer of beach wheelchairs	8	<b>(27,670)</b>	-
Add back depreciation charge	8	<b>12,249</b>	2,528
Investment income shown in investing activities		(1)	(3)
Decrease in stocks		<b>848</b>	713
(Increase)/decrease in debtors		<b>(2,351)</b>	22,362
(Decrease) in creditors		<u><b>(24,183)</b></u>	<u><b>(2,462)</b></u>
<b>Net cash provided by operating activities</b>		<u><b>7,879</b></u>	<u><b>18,465</b></u>

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED  
(LIMITED BY GUARANTEE)**

**Notes to the Financial Statements  
for the year ended 31 March 2020**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**1.1 Basis of Preparing the Financial Statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**1.2 Fund accounting**

Funds held by the charity are either unrestricted or restricted in purpose. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Within restricted funds, some costs are not directly attributable to any individual fund and the charity uses a method of apportionment to fairly allocate such costs between the restricted funds. The basis of the apportionment is the extent of usage of a resource and, in terms of salary costs, the amount of staff time spent on each activity.

**1.3 Income recognition**

Income is recognised when the charity has entitlement to the income, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from savings is recognised on a receivable basis.

**1.4 Expenditure**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for Value Added Tax and accordingly all expenditure includes Value Added Tax which cannot be recovered.

**1.5 Allocation of expenditure**

Costs charged to a restricted fund include direct costs in relation to the restricted activities.

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost and are depreciated over their estimated useful economic lives on the following basis: Equipment (all classes) 25% straight line, Motor Vehicles 25% reducing balance.

**1.7 Pension**

The charity operates a defined contribution scheme for the benefit of its employees. Contributions are charged to the profit and loss account in the year they are payable.

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED  
(LIMITED BY GUARANTEE)**

**Notes to the Financial Statements  
for the year ended 31 March 2020 (continued)**

**2 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.

**3 Control**

Control of the charity lies in the hands of the members who elect the trustees.

**4 Taxation**

The charity is exempt from tax on income and gains to the extent that these are applied for its charitable objects.

**5 Income from grants and donations**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£	£	£	£
Grants	60,500	195,074	255,574	60,500	200,000	260,500
Donations	22,152	58,045	80,197	9,453	8,176	17,629
	<u>82,652</u>	<u>253,119</u>	<u>335,771</u>	<u>69,953</u>	<u>208,176</u>	<u>278,129</u>

**6 Interest income**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£	£	£	£
Bank interest	<u>1</u>	<u>-</u>	<u>1</u>	<u>3</u>	<u>-</u>	<u>3</u>

**7 Expenditure on charitable activities**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£	£	£	£
Direct expenses of activities (adjusted for stock)	11,094	94,041	105,135	6,611	106,227	112,838
Salaries	40,433	96,632	137,065	47,612	92,978	140,590
Employer's NIC	1,671	4,637	6,308	1,892	4,599	6,491
Pension costs	2,661	5,518	8,179	1,694	3,428	5,122
Training	200	-	200	471	-	471
Insurance	437	874	1,311	654	654	1,308
Stationery, postages, office costs and sundries	2,984	1,537	4,521	1,034	1,035	2,069
Marketing and promotion	80	-	80	-	-	-
Telephone and internet	684	1,367	2,051	803	802	1,605
Subscriptions and memberships	96	-	96	-	-	-
Travel expenses	1,969	5,574	7,543	6,131	1,150	7,281
Payroll preparation costs	243	569	812	762	-	762
Independent Examiner's fee	1,920	-	1,920	1,740	-	1,740
Depreciation	2,406	9,843	12,249	2,528	-	2,528
	<u>66,878</u>	<u>220,592</u>	<u>287,470</u>	<u>71,932</u>	<u>210,873</u>	<u>282,805</u>

Within the foregoing expenses of charitable activities the trustees regard the salaries as support costs.

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED  
(LIMITED BY GUARANTEE)**

**Notes to the Financial Statements  
for the year ended 31 March 2020 (continued)**

**8 Tangible fixed assets 2020**

	Restricted Funds			Unrestricted Funds			Total £
	Motor vehicles £	Project equipment	Restricted Total	Office equipment £	Project equipment £	Unrestricted Total £	
<b>Cost:</b>							
As at 1 April 2019	-	-	-	4,996	7,627	12,623	12,623
Additions	11,700	27,670	39,370	-	-	-	39,370
As at 31 March 2020	<u>11,700</u>	<u>27,670</u>	<u>39,370</u>	<u>4,996</u>	<u>7,627</u>	<u>12,623</u>	<u>51,993</u>
<b>Depreciation:</b>							
As at 1 April 2019	-	-	-	3,863	5,788	9,651	9,651
Charge for the year	2,925	6,918	9,843	567	1,839	2,406	12,249
As at 31 March 2020	<u>2,925</u>	<u>6,918</u>	<u>9,843</u>	<u>4,430</u>	<u>7,627</u>	<u>12,057</u>	<u>21,900</u>
<b>Net book values:</b>							
As at 31 March 2020	<u>8,775</u>	<u>20,752</u>	<u>29,527</u>	<u>566</u>	<u>-</u>	<u>566</u>	<u>30,093</u>

**Tangible fixed assets 2019**

	Unrestricted Funds		Total £
	Office equipment £	Project equipment £	
<b>Cost:</b>			
As at 1 April 2018	4,996	7,627	12,623
Additions	-	-	-
As at 31 March 2019	<u>4,996</u>	<u>7,627</u>	<u>12,623</u>
<b>Depreciation:</b>			
As at 1 April 2018	3,176	3,947	7,123
Charge for the year	687	1,841	2,528
As at 31 March 2019	<u>3,863</u>	<u>5,788</u>	<u>9,651</u>
<b>Net book values:</b>			
As at 31 March 2019	<u>1,133</u>	<u>1,839</u>	<u>2,972</u>
As at 31 March 2018	<u>1,820</u>	<u>3,680</u>	<u>5,500</u>

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED  
(LIMITED BY GUARANTEE)**

**Notes to the Financial Statements  
for the year ended 31 March 2020 (continued)**

<b>9 Debtors</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2020</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants receivable	<u>15,125</u>	<u>43,063</u>	<u>58,188</u>	<u>-</u>	<u>55,837</u>	<u>55,837</u>

<b>10 Creditors and accruals</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2020</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Project expenses	3,129	30,557	33,686	4,878	51,309	56,187
Taxation and social security	6,756	3,364	10,120	9,960	-	9,960
Other creditors	61	142	203	2,923	-	2,923
Accruals	2,078	-	2,078	1,200	-	1,200
	<u>12,024</u>	<u>34,063</u>	<u>46,087</u>	<u>18,961</u>	<u>51,309</u>	<u>70,270</u>

**11 Related party transactions, employees, trustees and their remuneration**

**11.1 Employees**

The average weekly number of employees during the year was nine (2019 - ten), all supporting charitable activities.

No employee earned at a rate of £60,000 pro-rata or more (2019 - none).

The key management personnel of the charity comprise the Trustees and the Manager whose employee benefits total £19,235 (2019 £21,305).

**11.2 Trustees**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or in kind. The value of the work done by the trustees is not reflected in the accounts as it cannot be quantified.

Donations to the charity during the year from trustees were £nil (2019 - £nil).

Thorntons Law LLP, of which Ronald Murphy was a partner until he retired during the year, was paid £193 (2019 - £193) in the year for services as company secretary.

**ST ANDREWS ENVIRONMENTAL NETWORK LIMITED  
(LIMITED BY GUARANTEE)**

**Notes to the Financial Statements  
for the year ended 31 March 2020 (continued)**

**12 Movement in funds 2020**

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
<b>Restricted funds</b>					
Clean and Green	6,000	76,375	(73,600)	-	8,775
Community Share for Climate Care	-	140,074	(140,074)	-	-
Beach Wheelchairs	-	27,670	(6,918)	-	20,752
CASA	-	9,000	-	-	9,000
	<u>6,000</u>	<u>253,119</u>	<u>(220,592)</u>	<u>-</u>	<u>38,527</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	17,067	83,338	(66,878)	-	33,527
<b>Total funds</b>	<u>23,067</u>	<u>336,457</u>	<u>(287,470)</u>	<u>-</u>	<u>72,054</u>

**Description of restricted funds**

**Clean and Green**

A grant of £55,000 was received from BID St Andrews and £15,375 from the Alfred Dunhill Links Foundation towards delivering the Clean and Green initiative in St Andrews and £6,000 was received from the St Andrews Community Trust towards the purchase of the new truck .

**Community Share for Climate Care**

A grant was received from the Climate Challenge Fund to deliver the Community Share for Climate Care project.

**Beach Wheelchairs**

The assets and operation of the beach wheelchairs facility at the West Sands, St Andrews were transferred to the charity from the Hamish McHamish Foundation in March 2020.

**CASA (Community Aid St Andrews Group)**

A grant of £9,000 was received from the St Andrews Community Trust to support CASA's Emergency Covid-19 relief fund for the vulnerable members of the St Andrews Community. As CASA is not a legal entity it was agreed that St Andrews Environmental Network would host the funds and disseminate as needed.

**Movement in funds 2019**

	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
<b>Restricted funds</b>					
Clean and Green	-	58,176	(60,873)	8,697	6,000
Community Share for Climate Care	-	150,000	(150,000)	-	-
	<u>-</u>	<u>208,176</u>	<u>(210,873)</u>	<u>8,697</u>	<u>6,000</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>	27,740	69,956	(71,932)	(8,697)	17,067
<b>Total funds</b>	<u>27,740</u>	<u>278,132</u>	<u>(282,805)</u>	<u>-</u>	<u>23,067</u>

**Description of restricted funds**

**Clean and Green**

A grant of £50,000 was received from BID St Andrews towards delivering the Clean and Green initiative in St Andrews; Fife Council provided £2,176 towards the cost of wages and £6,000 towards the purchase of a new truck which was not bought until after the year end. A transfer was made from unrestricted funds to cover project costs in the year.

**Community Share for Climate Care**

A grant was received from the Climate Challenge Fund to deliver the Community Share for Climate Care project.