

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

**REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**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 2019***

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<b>Contents</b>	<b>Page</b>
Trustees' Annual Report	1 – 4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities (Including Income and Expenditure Account)	6
Balance Sheet	7
Statement of Cash Flows	8
Notes forming part of the Financial Statements	9 - 12

# ST ANDREWS ENVIRONMENTAL NETWORK LIMITED (Limited by Guarantee)

## Trustees' Annual Report

*for the year ended 31 March 2019*

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2019.

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).

### 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 the board of the charity decided to look at the structure of the charity and took the decision at a Special General Meeting held 11<sup>th</sup> March to open membership to all residents of St Andrews over the age of 18, taking on the structure of a Development Trust.

One of the main activities of the charity is still the Energy Advice Project which dealt with over 800 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 357 home visits. Just over 200 householders received the handy service. As a direct result of work carried out under this project clients benefitted from £202,764 of financial gains. Through the Cosy Kingdom Partnership, referrals are made to Citizens Advice and Rights Fife for income maximisation.

There is also an energy element in the climate challenge project Community Share for Climate Care where 180 home visits were carried out resulting in 23 households carrying out fabric upgrades to their property. We also introduced a series of in-depth advice workshops which were attended by 273 residents. Several events were attended where information and non in-depth advice was given.

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.

A series of Climate Change Awareness presentations were delivered to 5<sup>th</sup> year students at Madras College. The subjects covered were Climate Change, Energy, Waste, Food & Water, Travel and Transport. The students broke up into smaller groups to discuss scenarios relating to each subject and their solutions were recorded. A summary of these was sent to Fife Council who were consulting on A Plan For North East Fife. The students also pledged behavioural changes which resulted in a reduction of their own carbon footprint.

# ST ANDREWS ENVIRONMENTAL NETWORK LIMITED (Limited by Guarantee)

## Trustees' Annual Report

*for the year ended 31 March 2019*

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. During the year a waste strategy was produced in partnership with the University of St Andrews and Transition University of St Andrews which was presented to the town groups. Out of this strategy a new project was launched – Towards a Plastic Free St Andrews. 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. Plans are underway for a launch event in June 2019.

### Future plans

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

Premises has become a 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. All options are being explored and the Board has decided to apply to acquire the building in St Mary's Place under Community Asset Transfer as the best option. A business plan is being developed and consultation carried out to support the application. Major fund raising 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, 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 schools project will be further developed next year with Madras College and the charity will look to roll it out to other schools should funding become available. Funding did not become available for the financial year to 31<sup>st</sup> March 2020, however there is a funding application pending for the year 2020-21 – decision expected January 2021.

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.

Collaborative working has been very successful both with the Cosy Kingdom Partnership and the partnership with Transition University of St Andrews and St Andrews Botanic Garden. The charity will continue to work in these partnerships while exploring other partnerships with like-minded organisations to deliver a variety of projects.

### Financial position and review of the year

The net expenditure for the year was £4,673 (2018 net expenditure £30,356) including grants and donations of £278,129 (2018 £235,233). Within grants were sums received from Climate Challenge Fund, Keep Scotland Beautiful, Greener Kirkcaldy, Fife Council and BID St Andrews. The reserves carried forward at the year end were £23,067 (2018 £27,740) including tangible fixed assets in use of £2,972 (2018 £5,500). The reserves were made up of unrestricted funds of £17,067 (2018 - £27,740) and restricted funds of £6,000 (2018 - £nil).

### 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.

# **ST ANDREWS ENVIRONMENTAL NETWORK LIMITED**

## **(Limited by Guarantee)**

### **Trustees' Annual Report**

***for the year ended 31 March 2019***

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#### **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.

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

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

**Trustees' Annual Report**

***for the year ended 31 March 2019***

**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:

Ian B. J. Goudie	
Howard Greenwell	
Patrick S. H. Marks	
Ronald A. Murphy	
Gregory F. Newman	(appointed 5 October 2018)
Henry A. Paul	
Kyfinn L. Roberts	(resigned 5 October 2018)

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.

**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:

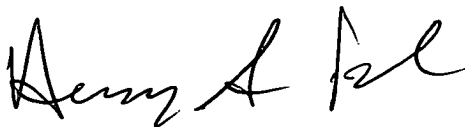
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make sound judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards subject to any material departures disclosed and explained 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 18 December 2019 and signed on their behalf by:



**Henry Paul, (Trustee)**

**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 2019 which are set out on pages 6 to 12.

**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**

**18 December 2019**

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

**Statement of Financial Activities (including Income and Expenditure Account)**  
**for the year ended 31 March 2019**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Income and endowments from:</b>					
Grants and donations	5	69,953	208,176	278,129	235,233
Interest	6	3	-	3	7
<b>Total Income</b>		<u>69,956</u>	<u>208,176</u>	<u>278,132</u>	<u>235,240</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>71,932</u>	<u>210,873</u>	<u>282,805</u>	<u>265,596</u>
<b>Total Expenditure</b>		<u>71,932</u>	<u>210,873</u>	<u>282,805</u>	<u>265,596</u>
<b>Net income/(expenditure)</b>		(1,976)	(2,697)	(4,673)	(30,356)
<b>Transfers between funds</b>	12	<u>(8,697)</u>	<u>8,697</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(10,673)	6,000	(4,673)	(30,356)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>27,740</u>	<u>-</u>	<u>27,740</u>	<u>58,096</u>
<b>Total funds carried forward</b>		<u>17,067</u>	<u>6,000</u>	<u>23,067</u>	<u>27,740</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 9 to 12 form an integral part of these accounts.



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

**Balance Sheet as at 31 March 2019**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>Fixed assets</b>					
Tangible assets	8	2,972	-	2,972	5,500
		<u>2,972</u>	<u>-</u>	<u>2,972</u>	<u>5,500</u>
<b>Current assets</b>					
Stocks		4,342	-	4,342	5,055
Debtors	9	-	55,837	55,837	78,199
Cash in bank and on hand		28,714	1,472	30,186	11,718
		<u>33,056</u>	<u>57,309</u>	<u>90,365</u>	<u>94,972</u>
<b>Liabilities</b>					
<b>Creditors: amounts falling due within one year</b>					
Creditors and accruals	10	18,961	51,309	70,270	72,732
		<u>18,961</u>	<u>51,309</u>	<u>70,270</u>	<u>72,732</u>
<b>Net current assets</b>		<u>14,095</u>	<u>6,000</u>	<u>20,095</u>	<u>22,240</u>
<b>Total net assets</b>		<u>17,067</u>	<u>6,000</u>	<u>23,067</u>	<u>27,740</u>
<b>The funds of the charity:</b>					
<b>Unrestricted income funds</b>					
General Fund	12	17,067	-	17,067	27,740
<b>Restricted income funds:</b>					
Restricted Funds	12	-	6,000	6,000	-
<b>Total charity funds</b>		<u>17,067</u>	<u>6,000</u>	<u>23,067</u>	<u>27,740</u>

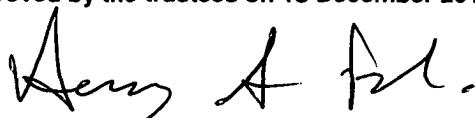
For the financial year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 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 18 December 2019 and signed on their behalf by:-**



**Henry Paul (Trustee)**

Company Registration Number: SC445003

The notes on pages 9 to 12 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 2019**

	<b>Total Funds 2019 £</b>	<b>Total Funds 2018 £</b>
<b>Cash flows from operating activities:</b>		
<b>Net cash provided by/(used in) operating activities (see below)</b>	<b><u>18,465</u></b>	<b><u>(39,860)</u></b>
<b>Cash flows from investing activities:</b>		
Interest	3	7
Purchases of tangible fixed assets	<u>-</u>	<u>(2,267)</u>
<b>Net cash used in investing activities</b>	<b><u>3</u></b>	<b><u>(2,260)</u></b>
Change in cash and cash equivalents in the year	<b>18,468</b>	<b>(42,120)</b>
Cash and cash equivalents brought forward	<b>11,718</b>	<b>53,838</b>
<b>Cash and cash equivalents carried forward</b>	<b><u>30,186</u></b>	<b><u>11,718</u></b>

The cash and cash equivalents totals brought forward and carried forward comprise cash at bank and in hand.

**Reconciliation of net movement in funds to net cash flow from operating activities**

Net movement in funds (as per the Statement of Financial Activities)	<b>(4,673)</b>	<b>(30,356)</b>
Add back depreciation charge	<b>2,528</b>	<b>2,801</b>
Investment income shown in investing activities	<b>(3)</b>	<b>(7)</b>
Decrease in stocks	<b>713</b>	<b>10,032</b>
Decrease/(increase) in debtors	<b>22,362</b>	<b>(4,955)</b>
Decrease in creditors	<b><u>(2,462)</u></b>	<b><u>(17,375)</u></b>
<b>Net cash provided by/(used in) operating activities</b>	<b><u>18,465</u></b>	<b><u>(39,860)</u></b>

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

**Notes to the Financial Statements  
for the year ended 31 March 2019**

**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) issued on 16 July 2014 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.

**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 a straight line basis as follows: Equipment (all classes) 25%.

**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 2019 (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**

	2019 £	2018 £
Grants	277,058	234,685
Donations	1,071	548
	<u>278,129</u>	<u>235,233</u>

In 2019 £208,176 (2018 - £48,295) of the income from grants and donations was attributable to restricted income funds with the balance of £69,953 (2018 - £186,938) adding to unrestricted funds.

**6 Interest income**

	2019 £	2018 £
Bank interest	<u>3</u>	<u>7</u>

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
<b>7 Expenditure on charitable activities</b>				
Direct expenses of activities (adjusted for stock)	6,611	106,227	112,838	96,215
Salaries	47,612	92,978	140,590	143,536
Employer's NIC	1,892	4,599	6,491	6,459
Pension costs	1,694	3,428	5,122	1,315
Training	471	-	471	1,100
Insurance	654	654	1,308	1,249
Stationery, postages, office costs and sundries	1,034	1,035	2,069	1,659
Marketing and promotion	-	-	-	37
Telephone and internet	803	802	1,605	1,440
Subscriptions and memberships	-	-	-	96
Travel expenses	6,131	1,150	7,281	7,241
Payroll preparation costs	762	-	762	1,008
Independent Examiner's fee	1,740	-	1,740	1,440
Depreciation	2,528	-	2,528	2,801
	<u>71,932</u>	<u>210,873</u>	<u>282,805</u>	<u>265,596</u>

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

Expenditure on charitable activities was £282,805 (2018 £265,596) of which £71,932 was unrestricted (2018 £206,316) and £210,873 was restricted (2018 £59,280).

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

**Notes to the Financial Statements**  
for the year ended 31 March 2019 (continued)

**8 Tangible fixed assets**

	Office equipment £	Project equipment £	Total £
<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>

<b>9 Debtors</b>	<b>2019</b>	<b>2018</b>
	£	£
Grants receivable	<u>55,837</u>	<u>78,199</u>

<b>10 Creditors and accruals</b>	<b>2019</b>	<b>2018</b>
	£	£
Project expenses	56,187	60,954
Taxation and social security	9,960	9,900
Other creditors	2,923	858
Accruals	<u>1,200</u>	<u>1,020</u>
	<u>70,270</u>	<u>72,732</u>

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

**11.1 Employees**

The average weekly number of employees during the year was ten (2018 - ten), all supporting charitable activities.

No employee earned at a rate of £60,000 pro-rata or more (2018 - none).

The key management personnel of the charity comprise the Trustees and the Manager whose employee benefits total £21,305 (2018 £29,239).

**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 (2018 - £nil).

Thorntons Law LLP, of which Ronald Murphy is a partner, was paid £193 (2018 - £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 2019 (continued)**

**12 Movement in funds**

	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, £2,176 was received from Fife Council towards the cost of wages and £6,000 was received in the year towards the purchase of a new truck which was not purchased 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.