

ST ANDREWS COMMUNITY TRUST (LIMITED BY GUARANTEE)

**TRUSTEES' ANNUAL REPORT
AND UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 NOVEMBER 2019

SCOTTISH CHARITY NUMBER: SC043010

COMPANY REGISTRATION NUMBER: SC389508

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

ST ANDREWS COMMUNITY TRUST (LIMITED BY GUARANTEE)

**Report and Financial Statements
for the year ended 30 NOVEMBER 2019**

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ST ANDREWS COMMUNITY TRUST (Limited by Guarantee)

Trustees' Annual Report

for the year ended 30 November 2019

The trustees present their annual report and financial statements of the charity for the year ended 30 November 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 published on 16 July 2014 (FRS102).

Objectives and activities for the public benefit

The purposes of the charity are to act within the "Operating Area" which is defined as the area of the Royal Burgh of St Andrews Community Council and those contiguous community council areas surrounding St Andrews:

- to advance citizenship, community development and regeneration within the Operating Area.
- to promote civic responsibility, volunteering, the voluntary sector and/or the effectiveness or efficiency of charities.
- to advance environmental protection and/or improvement within the Operating Area and in particular through:-
 1. the provision, maintenance and/or improvement of public parks, public open space and other public amenities and other environmental and regeneration projects; and
 2. encouraging the more efficient use of the world's resources and in particular the use of more sustainable forms of transport and greater use of renewable energy sources so as (a) to minimise the proliferation of mines, wells and other extraction facilities which degrade the natural environment and (b) to reduce greenhouse gas emissions and thus avoid the damage to the natural environment caused by global warming.
- to advance health and well-being, particularly among the residents of the Operating Area.
- to relieve those who are in need by reason of age, ill health, disability, financial hardship or other disadvantage.
- to advance education, particularly among residents of the Operating Area.
- to advance heritage, particularly among residents of the Operating Area, including through:-
 1. the promotion of projects increasing public knowledge of the history of St Andrews; and
 2. preserving for the benefit of the general public, the historical, architectural and constructional heritage that may exist in and around the Operating Area in buildings (including any structure or erection and part of a building as so defined) of particular beauty or historical, architectural or constructional interest.
- to promote research, surveys, and feasibility studies designed to investigate possible approaches to furthering any of the previously listed objectives. For the purpose of this object the Trust shall not contribute more than 10% of its available funding allocation in any given calendar year without first obtaining a Relevant Approval.
- to promote, operate, establish and/or support other similar projects and programmes which further charitable purposes particularly for the benefit of residents of the Operating Area.

The charity furthers its purposes for the public benefit through its grant-making policy which seeks to respond to applications which provide as much benefit as possible across the foregoing purposes.

Grant-making policy

The charity has established its grant-making policy to achieve its objects for the public benefit. The charity provides details of how to apply for grants together with the relevant forms on its website: www.standrewscommunitytrust.co.uk

The closing date for applications to be considered is 3 weeks before each board meeting. These dates are published on the Trust's website, in the local press and in articles written for publication.

ST ANDREWS COMMUNITY TRUST (Limited by Guarantee)

Trustees' Annual Report

for the year ended 30 November 2019

Achievements

In 2019 there was a 34% increase in the number of applications received. 58 applications were received making a total of 335 applications since the Trust was founded. In 2019 the Trust made awards totalling £112,395 to 43 of the applicants. 14 of the successful applicants in 2019 had not applied to the Trust previously.

The Trust has made awards to Youth Group projects, School and Educational projects, Sports Clubs, Support Groups, Theatre and Entertainment productions and Environmental projects so is reaching out to, and helping, a wide variety of activities in local communities. In particular this year we have seen applications focused on health & well-being, relieving those in need, improving the environment and education.

The vast majority of our applications meet more than one of the Trust's objectives. Focusing on the main objective of the successful applications gives the following picture by award value for 2019.

Summary of 2019 Awards

Objective	Amount 2019	%	Number
Community Development	£3,700	3.29%	2
Advance Education	£13,610	12.11%	9
Environmental	£25,985	23.12%	6
Health and Well-being	£36,410	32.40%	13
Advance Heritage	£5,400	4.80%	2
Relieve those in Need	£23,790	21.17%	10
Citizenship and Volunteering	£3,500	3.11%	1
Total	£112,395	100.00%	43

In the past 9 years 269 successful applications have received awards totaling £734,468 with a range from £150 to £15,000; the average award made being £2,730. The awards have been made to 124 different organisations and groups. 66 applications have been unsuccessful or withdrawn.

Details are shown in the table below.

ST ANDREWS COMMUNITY TRUST (Limited by Guarantee)

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for the year ended 30 November 2019

Category	Awards since 2011	Value since 2011	Awards in 2019	Value in 2019
Youth Groups	21	£30,377	2	£350
School & Educational Projects	24	£41,584	6	£12,620
Sports Clubs	59	£160,669	9	£32,860
Support Groups	67	£173,638	12	£29,527
Theatre & Entertainment	57	£139,568	9	£15,740
Environmental Projects	41	£188,632	5	£21,298
Total	269	£734,468	43	£112,395

In order to fully assess the usefulness of the funds dispersed the trustees have designed a Monitoring Form which all recipients of funds are asked to complete and return once the project has been completed. To date 246 monitoring forms have been returned. Where projects are not yet complete progress reports are requested for each board meeting.

This year saw the publication of our first newsletter which detailed the background to the Trust as well as featuring success stories from some of the local organisations we have supported. The newsletter was delivered to residents in our Operating Area. We are grateful for the help and support given to us by St Andrews Links Trust, one of our member organisations, for the production of the newsletter.

There have been some changes amongst the trustees during 2019. Howard Greenwell resigned as trustee and Patrick Marks replaced him as one of trustees nominated to the trust by the Royal Burgh of St Andrews Community Council. Arthur Griffiths stepped down at the AGM, following several years as trustee. Daphne Biliouri-Grant was appointed to take Arthur's place as one of the local resident trustees.

Future Plans

2019 saw an increase in the number of applications received and awards made compared with 2018. The St Andrews Community Trust is well regarded as a source of local funding and there continues to be a wide range of projects requiring financial assistance. The trustees will continue to encourage applications which meet the Trust's objectives and hope to support a wide range of local projects in the future.

Every opportunity will be taken to advertise the benefits that awards by the Trust have achieved in the local area and to encourage further applications for existing and new applicants.

With this in mind, during 2019, the trustees decided to revamp the Trust's website to make it easier to share news and successes of the projects. The new website will be launched in 2020.

The Covid-19 pandemic is expected to have an impact on many of the organisations supported by the Trust. This may have implications for their ability to achieve anticipated outcomes in the expected time period. The Trust may also experience a reduced level of income next year.

ST ANDREWS COMMUNITY TRUST (Limited by Guarantee)

Trustees' Annual Report

for the year ended 30 November 2019

Financial review

The charity's work is entirely dependent upon grants and donations together with interest received from cash on deposit. In the year to 30 November 2019, the Trust received funds through St Andrews Links Trust of £121,896 (2018 £103,132) which included £25,000 (2018 £25,000) from the Stevenson Trust.

Total income in the year amounted to £124,784 (2018 £103,349) and expenditure was £92,670 (2018 £125,116). Within charitable expenditure, £4,688 (2018 £5,177) was paid to St Andrews Community Council as part of the licensing agreement for the Town Crest.

The Trust was able to make awards of £112,395 (2018 £101,047) to help to support 43 (2018 34) projects in the local area.

The bank balance at the year end was £101,344 (2018 £65,873) but awards made, but not paid until conditions are met to the satisfaction of the Trustees, were £49,327 (2018 £24,900).

Total funds carried forward at the year end amounted to £97,009 (2018 £64,895), all of which were unrestricted.

Reserves Policy

The trustees aim to maintain adequate reserves to cover normal running costs as well as any grants which are under discussion.

Investment policy and performance

Under the Articles of Association the trustees are empowered to invest any sums not immediately required in such investments, securities or shares as thought fit, subject to law.

Throughout the year any cash balances not immediately required were held on bank deposit and the trustees are satisfied that the interest earned met their expectations.

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 major operational risk facing the charity is that of ineffective grant making. The application and monitoring procedures adopted by the trustees are reviewed regularly to ensure they are as effective as possible. The trustees review the success of the awards and the level of publicity and awareness of the charity in the Operating Area to ensure as many organisations as possible are in a position to apply for grants.

ST ANDREWS COMMUNITY TRUST (Limited by Guarantee)

Trustees' Annual Report

for the year ended 30 November 2019

Structure, Governance and Management

The charity is a company limited by guarantee incorporated on 25 November 2010 and governed by its Memorandum and Articles of Association.

The members of the charity are Fife Council, the Royal Burgh of St Andrews Community Council and St Andrews Links Trust.

The charity is administered by a board of 7 trustees, with appointees from the 3 member organisations and the local community. The board comprises of 2 nominated from the Royal Burgh of St Andrews Community Council, 1 nominated from Fife Council and 1 nominated by St Andrews Links Trust. 3 local resident trustee positions complete the board.

All trustees are elected for a period of 3 years. At the end of their initial 3 year appointment trustees may be re-appointed for a further 3 years after which they must stand down for at least 1 year before being eligible to be re-appointed as a trustee.

With the assistance of the Secretary, the trustees are in the process of updating the Articles of Association.

The board normally meets 3 times per year while ad hoc issues are dealt with by e-mail communication. Sub-committees address key matters and include a Nominations Committee. The Nominations Committee advises on the suitability of candidates for the local resident trustee positions.

The charity has procedures for the induction of trustees which include a briefing meeting with the Chair and provision of an induction pack containing a copy of the Articles of Association along with other key documents.

In 2010 St Andrews Links Trust established a commercial partnership with the Royal Burgh of St Andrews Community Council. Under the agreement the St Andrews Community Trust was formed to distribute funds generated through the protection and exploitation of trademarks associated with the St Andrews names and the town crest of the Royal Burgh.

The Trust continues to liaise with the St Andrews Links Trust and the Stevenson Trust which between them provide the majority of the Trust's funding.

Reference and administrative information

Scottish Charity number:	SC043010
Company Registration number:	SC389508
Operational address and Registered Office:	Kinburn Castle, Double Dykes Road, St Andrews, KY16 9DR
Secretary	Thorntons Law LLP
Independent Examiner	Joanne Paul CA, Henderson Black & Co, Chartered Accountants, St Andrews, Fife, KY16 9PF
Bankers	Bank of Scotland

ST ANDREWS COMMUNITY TRUST (Limited by Guarantee)

Trustees' Annual Report

for the year ended 30 November 2019

Directors and Trustees

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law.

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

Margaret Lees (Chair)	(Co-opted trustee)
Daphne Biliouri-Grant	(Co-opted trustee – appointed 3 October 2019)
Howard Greenwell	(Community Council – resigned 6 June 2019)
Arthur Griffiths	(Co-opted trustee – resigned 6 June 2019)
Patrick Marks	(Community Council – appointed 6 June 2019)
Irene Morrison	(St Andrews Links Trust)
Dominic Nolan	(Fife Council)
Henry Paul	(Co-opted trustee)
Gordon Shepherd	(Community Council)

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of St Andrews Community Trust for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the financial statements, the trustees are required to:

1. select suitable accounting policies and then comply them consistently;
2. observe the methods and principles in the applicable Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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). They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and the corporate financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 4 June 2020 and signed on their behalf by;



Margaret Lees,
Chair of Trustees

ST ANDREWS COMMUNITY TRUST (Limited by Guarantee)

Independent Examiner's Report to the Trustees of St Andrews Community Trust (Limited by Guarantee)

I report on the accounts of the charity for the year ended 30 November 2019 which are set out on pages 8 to 13.

Respective Responsibilities of 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 the accounts as required 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.

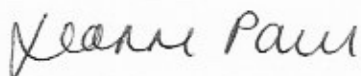
Basis of independent examiner's statement

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

149 Market Street
St Andrews
Fife
KY16 9PF

4 June 2020

ST ANDREWS COMMUNITY TRUST (LIMITED BY GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2019**

		Unrestricted Total funds 2019	Prior year Unrestricted Total funds 2018
	Note	£	£
Income from:			
Grants and donations		124,659	103,232
Investment income:			
Bank interest		125	117
Total		<u>124,784</u>	<u>103,349</u>
Expenditure on:			
Charitable activities	3	92,670	125,116
Total		<u>92,670</u>	<u>125,116</u>
Net income/(expenditure) and net movement in funds		32,114	(21,767)
Reconciliation of funds:			
Total funds brought forward		64,895	86,662
Total funds carried forward		<u>97,009</u>	<u>64,895</u>

The notes on pages 11 to 13 form an integral part of these accounts.

The statement of financial activities includes all gains and losses in the year.
All income and expenditure derive from continuing activities.

ST ANDREWS COMMUNITY TRUST (LIMITED BY GUARANTEE)

BALANCE SHEET AS AT 30 NOVEMBER 2019

	Total funds 2019	Prior year Total funds 2018
	£	£
Current assets:		
Cash at bank and in hand	101,344	65,873
Debtors	-	780
Prepayments	-	294
	<u>101,344</u>	<u>66,947</u>
Liabilities:		
Creditors: Amounts falling due within one year		
Creditors and accruals	(4,335)	(2,052)
Net current assets	<u>97,009</u>	<u>64,895</u>
Total net assets	<u><u>97,009</u></u>	<u><u>64,895</u></u>
The funds of the charity:		
Unrestricted General fund	<u>97,009</u>	<u>64,895</u>
Total funds carried forward	<u><u>97,009</u></u>	<u><u>64,895</u></u>

For the financial year ended 30 November 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.

These accounts were approved by the trustees on 4 June 2020 and were signed on their behalf by:



Margaret Lees
(Chair of Trustees)

Company registration no: SC389508

The notes on pages 11 to 13 form an integral part of these accounts.

ST ANDREWS COMMUNITY TRUST (LIMITED BY GUARANTEE)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 NOVEMBER 2019**

	Total Funds 2019	Prior Year 2018
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities (see below)	<u>35,346</u>	<u>(21,512)</u>
Cash flows from investing activities:		
Investment income	125	117
Net cash provided by investing activities	<u>125</u>	<u>117</u>
Change in cash and cash equivalents in the year	35,471	(21,395)
Cash and cash equivalents at the beginning of the year	65,873	87,268
Cash and cash equivalents at the end of the year	<u><u>101,344</u></u>	<u><u>65,873</u></u>
Cash and cash equivalents comprise cash at bank and on hand.		
Reconciliation of income/(expenditure) to net cash flow from operating activities		
	2019	2018
	£	£
Net income/(expenditure) for the year (as per the statement of financial activities)	32,114	(21,767)
Adjustments for:		
Investment income shown in investing activities	(125)	(117)
Decrease in debtors	1,074	-
Increase in creditors	2,283	372
Net cash provided by/(used in) operating activities	<u><u>35,346</u></u>	<u><u>(21,512)</u></u>

ST ANDREWS COMMUNITY TRUST (LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2019

1. Accounting Policies

a) Basis of preparation and assessment of going concern

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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

These accounts are presented in pounds sterling, the functional currency of the charity. Rounding is to the nearest pound.

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

b) Funds structure

Funds held by the charity are unrestricted in purpose. Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

d) Expenditure recognition

Liabilities are recognised as expenditure 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.

All expenditure is accounted for on an accruals basis.

e) Grant making policy

Grants payable are payments made to third parties in furtherance of the charitable objects. In the case of an unconditional grant or award this is accrued once the recipient has been notified of the grant or award.

f) Irrecoverable VAT

The charity is not VAT registered and, accordingly, all expenditure includes VAT which is not recoverable.

g) Donated services and facilities

The value of work done by trustees in giving of their time for meetings and other matters on behalf of the charity is not reflected in the accounts as it cannot be quantified.

h) Taxation

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

2. Transactions with trustees

No remuneration was paid to trustees (2018 none).

ST ANDREWS COMMUNITY TRUST (LIMITED BY GUARANTEE)

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2019**

3 Charitable activities	2019	2018
	£	£
<i>Grants and donations:</i>		
2435 St Andrews Squadron Air Cadets	200	-
Ark Housing Association	-	9,000
BID St Andrews	3,298	4,640
Byre Youth Theatre	-	2,500
Cameron Community Council	500	-
Cannongate Primary School Fund	350	-
City of St Andrews Pipe Band	2,500	4,000
East Fife and Scooniehill Riding for Disabled	600	-
Enable St Andrews	1,500	800
Enduring Gifts	-	200
Families First, St Andrews	3,500	-
Filmmakers' Society of St Andrews	300	500
Flic Flac Gymnastics Club	1,000	-
Friends of Craigtoun Park	4,000	5,000
Friends of Rymouth	1,000	-
Functional Fitness St Andrews	500	-
Haydays	-	2,000
Home Start	-	2,500
Impact, St Andrews	800	-
Kinburn Bowling Club	-	8,000
Leuchars Community Council	3,500	3,500
Leuchars St Athernase Church of Scotland	-	9,000
Link	1,500	1,000
Madras College School Fund	-	2,000
Madras Community Dance School	800	-
Madras Cooking Club	570	-
Madras FP Ladies Hockey Club	-	1,367
Madras Rugby Club	5,760	-
Mums of Preschoolers St Andrews	400	-
North East Fife Community Hub	-	6,730
NSPCC Scotland	-	1,140
Options in Life	4,000	3,000
RHET Fife Countryside Initiative	800	-
Royal Burgh of St Andrews Community Council	-	2,000
Smart History	3,000	-
St Andrews Angling Club	5,000	3,145
St Andrews Botanic Garden Trust	5,000	-
St Andrews Bowling Club	-	4,000
St Andrews Chorus	500	-
St Andrews Colts Football Club	2,000	1,500
St Andrews Environmental Network	6,000	-
St Andrews Folk and Traditional Music	500	-
St Andrews Girls Brigade	150	240
St Andrews in Bloom	-	5,000
St Andrews Mens Shed	-	1,000
St Andrews Musical Society	1,500	-
St Andrews Partnership	-	10,000
St Andrews Play Club	640	1,200
St Andrews Preservation Trust	2,400	-
St Andrews Sailing Club	3,800	-
St Andrews United Football Club	10,000	-
St Andrews Voices	-	5,000
Sub-total	<u>77,868</u>	<u>99,962</u>

Continued on page 13

ST ANDREWS COMMUNITY TRUST (LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2019

3 Charitable activities (continued)	2019	2018
	£	£
<i>Grants and donations (continued):</i>		
Brought forward	77,868	99,962
STAART	-	900
STACS	800	-
StAnza	2,000	-
Step Rock Amateurs Swimming Club	800	-
Strathkinness Community Council	-	2,240
Strathkinness Community Trust	1,500	-
Strathkinness Play Group	-	1,600
Tourism St Andrews	-	6,527
Transition University of St Andrews	-	4,218
	<u>82,968</u>	<u>115,447</u>
<i>Other expenses:</i>		
Advertising, website and sundries	3,009	504
Licence fee to St Andrews Community Council	4,688	5,177
Independent Examiner's fee	1,032	996
Secretarial fees	973	780
Professional fees	-	2,212
	<u>92,670</u>	<u>125,116</u>

The trustees regard the secretarial fees as support costs of the charity.

4 Commitments

At the year end, grants of £49,327 (2018 - £24,900) had been approved but not distributed pending satisfaction of the conditions of the award.

In the year, the trustees committed to re-development of the Trust's website. Stage 1 was complete by the year end and the cost of £2,463 is included in creditors. The total cost of the project is expected to be £9,200.