

Closure of Accounts 2022-23
Common Good - Combined Financial Statement North East Fife

Appendix 1

2021/22	Revenue Account	2022/23
£		£
	<u>Income</u>	
(132,555)	Income from Rents	(182,170)
(9,852)	Income from Sale of Heritable Property	0
(852)	Interest from Cash Balances	(22,658)
(73,756)	Interest from Investments	(86,102)
0	Other Income	(186,637)
(217,015)		(477,567)
	<u>Expenditure</u>	
8,064	Property Costs	224,017
123,288	Donations	122,409
3,345	Other Expenditure	24
134,697		346,450
(1,562)	(Increase) / Decrease in value of Investments	154,110
(83,879)	(Increase) / Decrease in Revenue Reserve	22,993

Balance Sheet

31st March		31st March
2022		2023
£		£
	<u>Property Assets</u>	
3,629,517	Heritable Property	4,884,234
24,720,253	Property Leased to Fife Council	28,005,949
0	Capital Grant Unapplied	0
28,349,770		32,890,183
	<u>Other Assets and Liabilities</u>	
1,811,804	Investments	1,657,694
882,664	Cash & Cash Equivalents	1,010,403
16,280	Debtors	19,659
0	Creditors	0
2,710,748		2,687,755
31,060,518	Net assets	35,577,938
	<u>Financed by:</u>	
(28,349,770)	Capital Reserves	(32,890,183)
(2,710,748)	Revenue Reserve (incl Investments)	(2,687,755)
(31,060,518)	Total Reserves	(35,577,938)

Detailed Breakdown - Common Good Funds Income

Income					
Common Good Funds	<u>Interest on Cash Balances</u>	<u>Investment Interest</u>	<u>Other Income</u>	<u>Rents</u>	<u>Total Income</u>
	£	£	£	£	£
Auchtermuchty	(701)	0	0	(40)	(741)
Anstruther	(248)	(3,543)	(615)	(3,056)	(7,462)
Crail	(9,338)	(20,158)	(458)	(43,760)	(73,714)
Cupar	(479)	(8,267)	(3,554)	(21,976)	(34,277)
Elie & Earlsferry	(933)	(3,580)	0	0	(4,513)
Falkland	(176)	(515)	(2,185)	(1,064)	(3,940)
Newburgh	335	0	(34,056)	(80)	(33,801)
Newport-On-Tay	0	0	0	0	0
Pittenweem	(381)	(8,914)	(137,758)	(1,598)	(148,650)
St Andrews	(5,521)	(26,623)	(5,094)	(88,104)	(125,342)
St Monans	(5,195)	(14,502)	(2,917)	(22,492)	(45,106)
Tayport	(20)	0	0	0	(20)
Total Common Good	(22,658)	(86,102)	(186,637)	(182,170)	(477,567)

Closure of Accounts 2022-23
Detailed Breakdown - Common Good Funds Rental Income

Appendix 3

Description	£
Auchtermuchty	
Land Drum Auchtermuchty	40
Total	40
Anstruther	
Anstruther Golf Course	1,968
Milton Garages	899
Garage St Andrews Road	190
Total	3,057
Crail	
Rent 1.74 acres East & West Quarry Braes	150
Crail Golfing Society	3,215
Sauchope Caravan Park	35,100
Rent grazing lot no 3, Lilliehill, Townhill	500
Rent 5.25 acres, Peatfield, Crail	475
Rent of former Gas Works, Shoregate, Crail	4,320
Total	43,760
Cupar	
Fishers Services Ltd	19,726
Duffus Park Bowling Club	2,250
Total	21,976
Falkland	
Falkland Golf Club	684
Lomond Football AFC	280
Lease of 828 sqmts Lomonside Cottage	100
Total	1,064
Newburgh	
Garage site Woodriffe Road, Newburgh	80
Total	80
Pittenweem	
Relief Stipend due for crop	41
Rent 1.829H East & West Park	421
Rent 2.23HA West Braes, Milton Road, Pittenweem	335
Community Library & Info Centre	300
The West Braes Project	500
Total	1,597
St Andrews	
Contribution from the Lammas Market (NB 2021 and 2022)	24,686
Alba Residential, 78 South Street	24,000
Royal Ancient Golf Club, Site for Golf Museum	10,000
Royal Ancient Golf Club, Car Park Bruce Embankment	16,000

Sea Life Museum	7,700
LLAFRANC PROPERTIES, Former Pavillion Tea Rooms	1,250
Fishermans Stores Store 1-9	4,468
Total	88,104
St Monans	
St Monans Caravan Site, The Common, St Monans	22,500
Bowling Green & Pavillion (St Monans Bowling Club)	(208)
Changing Pavillion, Hope Place (St Monans Swallow AFC)	200
Total	22,492
Total North East Fife Common Good Rental Income	182,170

Closure of Accounts 2022-23
 Detailed Breakdown - Common Good Funds Expenditure

Appendix 4

Expenditure				
Common Good Funds	<u>Grants</u>	<u>Property</u>	<u>Other Expenditure</u>	<u>Total Expenditure</u>
	£	£	£	£
Auchtermuchty	0	0	0	0
Anstruther	20,000	2,286	0	22,286
Crail	26,033	300	0	26,333
Cupar	15,480	1,226	24	16,730
Elie & Earlsferry	6,576	0	0	6,576
Falkland	0	84	0	84
Newburgh	0	1,397	0	1,397
Newport-On-Tay	0	0	0	0
Pittenweem	0	97	0	97
St Andrews	50,000	214,540	0	264,540
St Monans	4,320	4,087	0	8,407
Tayport	0	0	0	0
Total Expenditure	122,409	224,017	24	346,450

Closure of Accounts 2022-23
Detailed Breakdown - Common Good Funds Donations

Appendix 5

Donations	
Description	£
Anstruther	
Anstruther & District CC	17,000
Anstruther Philharmonic Society - Spring Concert	1,500
Anstruther Harbour Festival	1,500
Total	20,000
Crail	
Crail Public Improvement Works - Phase 2	4,858
Mercat Cross Restoration	3,918
Crail Festival - Tree Pollarding	1,884
Crail Museum & Heritage - assist in cost of interpretation board	1,290
Standpipe Installations	2,562
Crail Community Hall - Roof Repairs	1,992
Crail Community Hall Boiler Replacement	6,250
Crail Community Hall Electrical Repairs	3,279
Total	26,033
Cupar	
Tarvit Woodland Park	2,000
Fife Show - The First 200 Years	5,000
World Scout Jamboree Korea 2023	1,240
Tree works at Duffus & Haugh Parks	4,000
Cupar Golf Club Roof Renewal	3,240
Total	15,480
Elie & Earlsferry	
Earlsferry Town Hall	3,500
Earlsferry Town Hall - Urgent Repairs	3,076
Total	6,576
St Andrews	
Lade Braes Footpath Improvement Works	50,000
Total	50,000
St Monans	
St Monans & Abercrombie Community Council Floral Display	2,980
St Monans Roof Repair	1,340
Total	4,320
Total North East Fife Common Good Grant/Donations	122,409

Closure of Accounts 2022-23
Detailed Breakdown - Common Good Property Costs

Appendix 6

Description	£
Anstruther	
NDR Golf Course PC, Shore Road	548
Fire Insurance - Toolbooth Wynd	1,738
Total	2,286
Crail	
Crail Tennis court & MUGA	300
Total	300
Cupar	
Fluthers Car Park, Burnside	671
Fire Insurance - St Catherine Street	555
Total	1,226
Falkland	
Bruce Fountain Water Services	84
Total	84
Newburgh	
Fire Insurance - 67 High Street	1,397
Total	1,397
Pittenweem	
Fire Insurance - Market Cross	97
Total	97
St Andrews	
NDR Former Look Out Hut, Shorehead	110
Fishermens Store (No 1-9), St Andrews	197
St Andrews Town Hall - Roof Works	210,000
Air Monitoring at St Andrews Town Hall	550
St Andrews Town Hall - condition report of the roof	450
Missing labour costs Building svcs charges	3,038
Permits for skips, scaffolding & huts	195
Total	214,540
St Monans	
Electricity - St Monans CC	144
NDR - 5, West Shore, St Monans	1,643
5, West Shore, property lease	2,300
Total	4,087
Total North East Fife Common Good Property Costs	224,017

Closure of Accounts 2022-23

Appendix 7

Detailed Breakdown - Common Good Funds Balance Sheet

Balance Sheet						
Net Worth						
	<u>Heritable Property</u>	<u>Property Leased to Fife Council</u>	<u>Investments</u>	<u>Cash & Cash Equivalents</u>	<u>Debtors</u>	<u>Total</u>
	£	£	£	£	£	£
Auchtermuchty	0	1,177,471	0	1,096	0	1,178,567
Anstruther	1,036,510	3,061,862	68,209	11,375	809	4,178,765
Crail	1,322,871	631,835	388,091	435,854	4,602	2,783,253
Cupar	148,601	10,735,188	159,167	34,749	1,888	11,079,592
Elie & Earlsferry	1	0	68,925	43,212	817	112,955
Falkland	11,660	0	9,915	10,029	118	31,722
Newburgh	0	416,749	0	7,419	0	424,168
Newport-On-Tay	1	0	0	0	0	1
Pittenweem	415,043	598,054	171,613	82,383	2,035	1,269,129
St Andrews	998,461	5,347,985	512,572	134,078	6,079	6,999,175
St Monans	435,500	4,701,910	279,203	249,300	3,311	5,669,225
Tayport	515,585	1,334,895	0	906	0	1,851,386
Total Common Good	4,884,234	28,005,949	1,657,694	1,010,403	19,659	35,577,938

Detailed Breakdown - Common Good Funds Property Assets

Auchtermuchty Assets

Description	Value (£)	Status
Victoria Hall, 19 Burnside, Auchtermuchty	566,638	Leased to FC
Auchtermuchty Town Hall/Library, High Street, Auchtermuchty	470,484	Leased to FC
Auchtermuchty Public Park, Low Road, Stratheden Place, Auchtermuchty	36,874	Leased to FC
Station Road Car Park, Auchtermuchty	103,475	Leased to FC
Total Leased to Fife Council	1,177,471	
Auchtermuchty War Memorial, High Street, Auchtermuchty	0	Heritable Property
Total Heritable Property	0	
Station Road Park, Station Road		Other
Amenity Land, Newburgh Road		Other

Anstruther Assets

Description	Value (£)	Status
Easter Town Hall & Library, Cunzie Street, Anstruther	2,819,600	Leased to FC
Cellardyke Harbour, Shore Street, Cellardyke, Anstruther	1	Leased to FC
St Andrews Road Car Park, Station Road, Anstruther	188,522	Leased to FC
Cellardyke Park (Towns Green), East End, Cellardyke, Anstruther	30,906	Leased to FC
Parking Area between 36 & 42 George Street Anstruther KY10 3AU	22,833	Leased to FC
Total Leased to Fife Council	3,061,862	
Cellardyke Town Hall, Tollbooth Wynd, Cellardyke, Anstruther	992,760	Heritable Property
Anstruther Golf Course, The Golf Course, Anstruther	37,000	Heritable Property
Garage Site, St Andrews Road, Anstruther	6,750	Heritable Property
Access, St Andrews Road, Anstruther	0	Heritable Property
Total Heritable Property	1,036,510	
Anstruther Wester Pier, Esplanade, High Street West		Other
Shrub Bed, 44 George Street		Other

Crail Assets

Description	Value (£)	Status
Crail Town Hall/Library, Municipal Bldgs, Marketgate South, Crail	472,900	Leased to FC
Ashburn Park, St Andrews Road, Crail	1	Leased to FC
Victoria Park, St Andrews Road, Crail	1	Leased to FC
Beechwalk Park, St Andrews Road, Crail	1	Leased to FC
Marketgate South Car Park, Marketgate, Crail	158,931	Leased to FC
Amenity Ground, Castle Walk, Crail	1	Leased to FC
Total Leased to Fife Council	631,835	
Crail Caravan Site , Sauchope Links, Crail	678,000	Heritable Property

Office & Store, The Harbour, Crail	13,200	Heritable Property
Land, Balcomie Road, Crail	35,000	Heritable Property
Land, West Quarry Braes, Crail	0	Heritable Property
Land, East Quarry Braes, Crail	600	Heritable Property
Peatfield, St Andrews Road, Crail	14,000	Heritable Property
Marketgate North, Marketgate, Crail	330,035	Heritable Property
Marketgate South, Marketgate, Crail	252,035	Heritable Property
Amenity Land, Rude Well, Marketgate, Crail	1	Heritable Property
Total Heritable Property	1,322,871	
Tolbooth Housing, Nos. 28-30, Tolbooth Wynd		Other
Auldwell Gardens Housing, Auldwell Gardens		Other
Victoria Playground, St Andrews Road		Other

Cupar Assets

Description	Value (£)	Status
Cupar Corn Exchange, St Catherines Street, Cupar	3,304,200	Leased to FC
Cupar Leisure Centre, Carslogie Road, Cupar	5,730,800	Leased to FC
Duffus Park, Carslogie Road, Cupar	61,500	Leased to FC
Cart Haugh/Hood/Nicholson Park, East Bridge, Cupar	79,443	Leased to FC
Fluthers Car Park, Burnside, Cupar	1,559,245	Leased to FC
Total Leased to Fife Council	10,735,188	
Cupar Burgh Chambers, 5 St Catherine Street, Cupar	90,600	Heritable Property
Site for Laundry Extension , Little Common, Riggs Place, Cupar	58,000	Heritable Property
Amenity Ground (hard standing), Burnside, Cupar	1	Heritable Property
Total Heritable Property	148,601	
Moathill Walk, Moathill Road		Other
Little Common Play Park, Riggs Place		Other
Amenity Ground, Coal Road		Other

Elie & Earlsferry Assets

Description	Value (£)	Status
Earlsferry Links Golf Course (Rights), Links Road, Elie & Earlsferry	1	Heritable Property
Total Heritable Property	1	

Falkland Assets

Description	Value (£)	Status
Land, The Loan, Falkland	1,000	Heritable Property
Falkland Golf Club, The Myre, Falkland	10,660	Heritable Property
Total Heritable Property	11,660	
Bruce Fountain, High Street		Other
Amenity Ground, Victoria Place		Other
Old Town House Clock Tower, Back Wynd		Other

Newburgh Assets

Description	Value (£)	Status
Tayside / Mugdrum Park, Abernethy Road, Newburgh	49,416	Leased to FC
Cupar Road Car Park, Newburgh	364,333	Leased to FC
3 Garage Site, Scotland Terrace, Newburgh	3,000	Leased to FC
Total Leased to Fife Council	416,749	
Newburgh Clock Tower, 67 High Street, Newburgh	0	Heritable Property
Total Heritable Property	0	
5 Garage Site, The Sweerie, Woodriffe Road		Other
Garage Site, Clinton Street		Other
Orchard, Cupar Road		Other
Scotland Terrace/Lyall Place Housing, Lyall Place/Scotland Terrace		Other

Newport-On-Tay Assets

Description	Value (£)	Status
Newport War Memorial, Tay Street, Newport on Tay	1	Heritable Property
Total Heritable Property	1	
Community Garden, 64, West Road		Other

Pittenweem Assets

Description	Value (£)	Status
Pittenweem Old Town Hall and Library, Cove Wynd, Pittenweem	7,700	Leased to FC
New Playing Field, David Street, Pittenweem	441,560	Leased to FC
West Braes Park, West Braes, Pittenweem	79,049	Leased to FC
West Braes Car Park, Pittenweem	69,745	Leased to FC
Total Leased to Fife Council	598,054	
Grazing Paddock, Milton Road, Pittenweem	2,500	Heritable Property
Land at East & West Park, Milton Road, Pittenweem	2,500	Heritable Property
Agricultural Land, West Braes, Pittenweem	2,500	Heritable Property
Pittenweem Tolbooth, Market Cross, High Street, Pittenweem	407,541	Heritable Property
Coastal Slopes and Outdoor Swimming Pool, West Braes, Pittenweem	1	Heritable Property
Amenity Land (South of Town Hall), Cove Wynd, Pittenweem	1	Heritable Property
Total Heritable Property	415,043	
West Braes Playing Field, West Braes		Other

St Andrews Assets

Description	Value (£)	Status
St Andrews Town Hall, Queens Gardens, St Andrews	2,938,000	Leased to FC
Victory Memorial Hall, St Marys Place, Market Street, St Andrews	1,013,760	Leased to FC
Madras College Playing Fields, North Haugh, Guardbridge Road, St Andrews	0	Leased to FC

St Andrews Public Convenience, Bruce Embankment, St Andrews	307,640	Leased to FC
City Road Car Park, St Andrews	650,898	Leased to FC
Cockshaugh Public Park, Lades Braes, St Andrews	352,666	Leased to FC
Bow Butts, The Scores, St Andrews	31,000	Leased to FC
Amenity Ground East Bents, Woodburn Place, St Andrews	54,021	Leased to FC
Total Leased to Fife Council	5,347,985	
Shop, 78 South Street, St Andrews	235,250	Heritable Property
Site for Golf Museum , Golf Place, St Andrews	198,000	Heritable Property
Aquarium , Bow Butts / The Scores, St Andrews	92,000	Heritable Property
Car Park, Bruce Embankment, St Andrews	435,856	Heritable Property
Fishermens Stores, Nos 1-9 Shoremill, The Harbour, St Andrews	37,350	Heritable Property
St Andrews Mussel Beds, Eden Estuary, Strathtyrum, St Andrews	1	Heritable Property
Amenity Ground, Mavis Bank, St Andrews	1	Heritable Property
Amenity Ground, Lade Braes, St Andrews	1	Heritable Property
Dismantled Railway (Jacobs Ladder), Links Crescent, St Andrews	1	Heritable Property
Dismantled Railway, Old Station Road, St Andrews	1	Heritable Property
Amenity Land adjacent Car Park, North Haugh, St Andrews	0	Heritable Property
Total Heritable Property	998,461	
Carron Bridge Recreational Area, Lade Braes		Other
Amenity Land, The Shore		Other
Amenity Land, Hallow Hill		Other
Amenity Land, Jacobs Ladder		Other
Whyte-Melville Memorial Fountain, Market Street		Other

St Monans Assets

Description	Value (£)	Status
St Monans Library, Hope Place, St Monans	785,600	Leased to FC
St Monans Town Hall, Hope Place, St Monans	811,880	Leased to FC
St Monans Primary School, Hope Place, St Monans	2,788,447	Leased to FC
St Monans Public Convenience, Hope Place, St Monans	60,872	Leased to FC
The Common Car Park, Hope Place, St Monans	163,491	Leased to FC
Hope Place Car Park, St Monans	77,619	Leased to FC
St Monans Common , Hope Place, St Monans	2,001	Leased to FC
11 Garage Site, Miller Terrace, St Monans	10,000	Leased to FC
Land, The Shore, Rose Street, St Monans	2,000	Leased to FC
Total Leased to Fife Council	4701910	
St Monans Caravan Site, The Common, St Monans	423,000	Heritable Property
St Monans Heritage Collection, 5 West Shore, St Monans	0	Heritable Property
Amenity Land, Rose Street, St Monans	0	Heritable Property
St Monans Bowling Green, Hope Place, St Monans	12,500	Heritable Property
Total Heritable Property	435,500	
Car Park and Amenity Land, Forth Street		Other
Garage Site, Hope Place		Other
Serenity Garden, Hope Place		Other

Tayport Assets

Description	Value (£)	Status
Gregory Hall, 8 Queen Street (old Town Hall), Tayport	853080	Leased to FC
Tennis Court & Pavilion, Queen Street, Tayport	11001	Leased to FC
Tayport Library, 17 Queen Street, Tayport	470813	Leased to FC
East Common (South), Links Road North, Shanwell Road, Tayport	1	Leased to FC
Total Leased to Fife Council	1334895	
Tayport Caravan Site, East Common, Tayport	490,000	Heritable Property
East Common (North), Mill Lane, Tayport	14,685	Heritable Property
Tayport Amateur Football Club, Shanwell Road, Canniepairt, Tayport	10,900	Heritable Property
Total Heritable Property	515,585	
West Common, Commonty Road		Other
Shanwell Road South Housing, Shanwell Road South		Other

Detailed Breakdown - Common Good Funds Outstanding Grants/Donations

Outstanding Grants/Donation agreed in current or previous financial years

	£
Crail	
Crail Parish Church Restoration	20,000
Refurbish Harbourmasters Office at Crail Harbour	20,000
Crail Community Partnership - Victoria Gardens 2021 Planting	591
Crail Festival - Tree Pollarding	500
Crail in Bloom	1,450
Crail Museum & Heritage Centre - Computerising Collection Database	1,825
Trustee of Crail - Turning Tarmac into Wetland	10,000
Total	54,366
Cupar	
Cupar Community Council - Defibrillators (Foodieash/Cuparmuir)	340
Total	340
Elie & Earlsferry	
Earlsferry Town Hall - Repairs	1,696
Total	1,696
Pittenweem	
Pittenweem Priory - interpretative information	1,448
Total	1,448
St Andrews	
St Andrews Town Hall Wi-Fi	4,190
Victory Memorial Hall Wi-Fi	4,880
Victory Memorial Hall DDA Access	7,722
Total	16,792
St Monans	
St Monans & Abercrombie Community Action Plan	146
St Monans Playpark	109,000
St Monans Heritage Collection - Internal Repairs	1,900
Total	111,046
Total North East Fife Common Good Outstanding Grants/Donations	185,688

Appendix 10

Settlement Trusts	Charity Reference	Grants	Total Expenditure	Interest on Revenue Balances	Investment Interest	Total Income	(Surplus)/ Deficit for Year	Investments	Cash & Cash Equivalents	Debtors	Total
		£	£	£	£	£	£	£	£	£	£
A75000-DUNFERMLINE	SC042161	0	0	(1,126)	(1,885)	(3,011)	(3,011)	36,291	52,271	430	88,992
A75001-BALLINGRY	SC042905	0	0	(135)	(270)	(406)	(406)	5,205	6,305	62	11,572
A75002-LOCHGELLY	SC042904	0	0	(275)	(421)	(696)	(696)	8,105	12,748	96	20,949
A75004-LESLIE	SC042170	0	0	(14)	(91)	(104)	(104)	1,745	666	21	2,432
A75005-AUCHTERTOOL	SC042387	980	980	(21)	(46)	(67)	913	886	20	11	916
A75006-BURNTISLAND	SC042382	0	0	(431)	(250)	(681)	(681)	4,811	19,766	57	24,635
A75007-KINGHORN	SC042385	0	0	(366)	(664)	(1,030)	(1,030)	12,788	16,686	152	29,625
A75008-KIRKCALDY	SC042383	6,409	6,409	(2,090)	(5,286)	(7,377)	(968)	101,778	104,728	1,207	207,713
A75009-BUCKHAVEN AND METHIL	SC042211	0	0	(253)	(27)	(279)	(279)	513	533	6	1,053
A75010-KENNOWAY	SC042208	0	0	(15)	(27)	(42)	(42)	514	769	6	1,290
A75011-LEVEN	SC042207	0	0	(118)	(241)	(359)	(359)	4,630	6,053	55	10,738
A75012-ANSTRUTHER & CELLARDYKE	SC042156	6,600	6,600	(1,325)	(6,185)	(7,510)	(910)	119,071	65,682	1,412	186,165
A75013-AUCHTERMUCHTY	SC042152	275	275	(295)	(321)	(616)	(341)	6,179	7,147	73	13,400
A75014-COLLESSIE	SC042172	0	0	(32)	(57)	(89)	(89)	1,094	1,498	13	2,605
A75015-CRAIL	SC042150	2,000	2,000	(1,190)	(2,546)	(3,736)	(1,736)	49,019	54,372	581	103,972
A75016-CUPAR	SC042151	1,500	1,500	(618)	(1,920)	(2,538)	(1,038)	36,960	28,052	438	65,450
A75017-ELIE	SC042154	0	0	(206)	(384)	(590)	(590)	7,401	9,569	88	17,058
A75018-FALKLAND	SC042149	0	0	(37)	(85)	(122)	(122)	1,635	1,724	19	3,379
A75019-FREUCHIE AND AREA	SC042148	0	0	(98)	(132)	(230)	(230)	2,537	4,532	30	7,099
A75020-KILCONQUHAR	SC042145	0	0	(74)	(164)	(239)	(239)	3,163	3,472	38	6,673
A75021-KINGSKETTLE	SC042144	0	0	(27)	(52)	(79)	(79)	1,004	1,274	12	2,289
A75022-LADYBANK	SC042143	0	0	(99)	(230)	(329)	(329)	4,425	4,647	52	9,125
A75023-NEWBURGH	SC042155	1,622	1,622	(649)	(2,719)	(3,368)	(1,746)	52,343	30,108	621	83,072
A75024-PITTENWEEM	SC042174	250	250	(268)	(466)	(734)	(484)	8,973	12,413	106	21,492
A75025-ST ANDREWS	SC042157	2,065	2,065	(682)	(5,110)	(5,792)	(3,727)	98,383	32,646	1,167	132,196
A75026-ST MONANS	SC042153	1,310	1,310	(537)	(1,495)	(2,032)	(722)	28,790	24,129	341	53,260
A75027-TAYPORT	SC042173	0	0	(176)	(233)	(408)	(408)	4,484	8,117	53	12,655
A75029-CULROSS	SC042749	0	0	(22)	(173)	(195)	(195)	3,324	1,097	39	4,461
A75030-KINCARDINE	SC042751	0	0	(350)	(754)	(1,105)	(1,105)	14,523	16,350	172	31,045
A75031-LIMEKILNS	SC042750	200	200	(13)	(201)	(214)	(14)	3,866	695	46	4,606

Non-Settlement Trusts	Charity Reference	Grants	Total Expenditure	Interest on Revenue Balances	Investment Interest	Total Income	(Surplus)/ Deficit for Year	Investments	Cash & Cash Equivalents	Debtors	Total
		£	£	£	£	£	£	£	£	£	£
A75055-A. A. WILKIE TRUST - CHILDREN	SC019334	0	0	(1)	(3)	(4)	(4)	52	69	1	122
A75057-FL. LAWSONS EXECUTRY	SC019335	0	0	(12)	(19)	(31)	(31)	362	543	4	909
A75060-RAEMORE MORT. K/L	SC019339	0	0	(33)	(75)	(108)	(108)	1,435	1,560	17	3,012
A75063-ADAM SMITH/GOW/BEVERIDGE BEQUEST	SC019331	0	0	(129)	(229)	(358)	(358)	4,414	6,003	52	10,469
A75079-B.F. NISBET'S TRUST & GARDEN	SC019402	0	0	(95)	(145)	(240)	(240)	2,796	4,405	33	7,235
A75080-BELL FUND/GOOD TEMPLARS FUND	SC019435	7,150	7,150	(2,920)	(7,819)	(10,738)	(3,588)	150,533	131,026	1,785	283,345
A75090-FRANCES LAWSON'S BEQUEST	SC019392	0	0	(18)	(23)	(42)	(42)	448	843	5	1,296
A75098-MACINTOSH BEQUEST	SC019399	0	0	(10)	(24)	(34)	(34)	459	469	5	934
A75100-OGILVY DALGLEISH MORTIFICATION	SC019396	0	0	(23)	(55)	(79)	(79)	1,062	1,094	13	2,168
A75108-THOMAS IRELAND'S TRUST	SC019447	0	0	(41)	(106)	(148)	(148)	2,050	1,939	24	4,013
A75109-THOMAS S. GREIG'S BEQUEST	SC019417	0	0	(222)	(677)	(899)	(899)	13,039	10,464	155	23,658
A75110-THOMSON BEQUEST AND LAING LIBRARY	SC019420	0	0	(12)	(1,150)	(1,161)	(1,161)	22,131	1,151	262	23,544
A75112-WAUGH & WHARRIE BEQUEST	SC018777	0	0	(23)	(76)	(99)	(99)	1,464	1,067	17	2,549
A75051-MRS ANDERSON'S BEQUEST	-	0	0	(6)	0	(6)	(6)	0	252	0	252
A75052-BENARTY PRIMARY SCHOOL	-	2,395	2,395	(269)	(4,364)	(4,633)	(2,238)	84,026	12,508	996	97,530
A75053-BOWHILL CEMETERY GDF	-	0	0	(104)	(170)	(274)	(274)	3,273	4,807	39	8,119
A75054-OSWALD FAMILY TRUST	-	0	0	(0)	0	(0)	(0)	0	3	0	3
A75056-A. A. WILKIE TRUST - CLOCK	-	0	0	(2)	(3)	(4)	(4)	55	72	1	127
A75058-LESLIE CEMETERY GDF	-	0	0	(61)	(100)	(160)	(160)	1,917	2,812	23	4,752
A75059-MARKINCH CEMETERY	-	0	0	(136)	(224)	(361)	(361)	4,320	6,330	51	10,701
A75061-SIEVEWRIGHT LESLIE GDF	-	0	0	(2)	(3)	(5)	(5)	64	95	1	160
A75062-ABBOTSHALL CHURCH YARD BEQ	-	0	0	(3)	(4)	(7)	(7)	80	119	1	200
A75064-DOBBIE BEQUEST	-	0	0	(0)	(0)	(1)	(1)	9	12	0	21
A75065-DYSART CEMETERY	-	0	0	(79)	(136)	(215)	(215)	2,610	3,685	31	6,326
A75066-KINGHORN BURIAL GDF	-	0	0	(62)	(107)	(169)	(169)	2,051	2,899	24	4,974
A75067-ORRELLS LEGACY	-	0	0	(5)	(9)	(14)	(14)	169	230	2	401
A75068-SILVER BAND	-	0	0	(29)	(47)	(77)	(77)	912	1,369	11	2,292
A75069-SPENCE MEMORIAL	-	0	0	(37)	(62)	(99)	(99)	1,195	1,728	14	2,938
A75070-WAR MEMORIAL	-	0	0	3	(1)	2	2	23	(127)	0	(103)
A75071-EAST WEMYSS CEM. GDF	-	0	0	(277)	(457)	(733)	(733)	8,793	12,843	104	21,740
A75072-LETHAM GLEN FUND	-	0	0	(84)	(142)	(226)	(226)	2,737	3,884	32	6,654
A75073-METHILHILL CEMETERY	-	0	0	(125)	(205)	(329)	(329)	3,943	5,780	47	9,769
A75074-MRS BALFOUR LEGACY	-	0	0	(5)	(8)	(13)	(13)	150	226	2	378
A75075-SCOONIE CEMETERY	-	0	0	(127)	(210)	(337)	(337)	4,038	5,911	48	9,997
A75076-SCOONIE CEMETERY FLOWERS	-	0	0	(1)	(1)	(2)	(2)	25	38	0	63
A75077-WEST WEMYSS CEMETERY	-	0	0	(5)	(8)	(12)	(12)	149	212	2	362
A75078-WEST WEMYSS CEMETERY FLOWERS	-	0	0	(2)	(3)	(5)	(5)	60	86	1	147
A75084-CRAIL PUBLIC LIBRARY TRUST	-	0	0	(454)	0	(454)	(454)	0	20,695	0	20,695
A75085-CRAIL WAR MEMORIAL	-	0	0	(66)	(164)	(230)	(230)	3,164	3,076	38	6,278
A75087-DUFFUS PARK DISABLED GARDEN APPEAL	-	0	0	363	(2,800)	(2,437)	(2,437)	53,914	(15,054)	639	39,499
A75088-FLISK PARISH TRUST	-	0	0	(7)	(10)	(17)	(17)	200	330	2	532
A75094-GRAVES DRESSINGS	-	0	0	579	(14,000)	(13,421)	(13,421)	282,593	(19,321)	2,214	265,486
A75096-J. FERGUSON'S TRUST	-	5,375	5,375	(1,278)	(7,961)	(9,239)	(3,864)	153,278	59,948	1,818	215,043
A75097-LEUCHARS PARISH TRUST	-	317	317	(93)	(364)	(456)	(139)	7,000	4,272	83	11,355
A75107-TAYPORT WAR MEMORIAL	-	18,517	18,517	(610)	(6,321)	(6,931)	11,586	121,706	22,558	1,443	145,708
A75111-TORRYBURN PUBLIC LIBRARY	-	0	0	(2)	(2)	(4)	(4)	39	81	0	120
A75113-FORM. FCC - OTH. BGS. GDF	-	0	0	(182)	(301)	(483)	(483)	5,804	8,438	69	14,311
A75114-OTHER BURIAL GROUNDS	-	0	0	(2)	(3)	(4)	(4)	53	78	1	131

**Settlement Trusts
Charitable Purposes**

These are the charitable purposes recognised in section 7(2) of the Charities and Trustee Investment (Scotland) Act 2005.

- a) The prevention or relief of poverty.
- b) The advancement of education.
- c) The advancement of religion.
- d) The advancement of health.
- e) The saving of lives.
- f) The advancement of citizenship or community development (including rural or urban regeneration).
- g) The advancement of the arts, heritage, culture, or science.
- h) The advancement of public participation in sport.
- i) The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- j) The advancement of human rights, conflict resolution or reconciliation.
- k) The promotion of religious or racial harmony.
- l) The promotion of equality and diversity.
- m) The advancement of environmental protection or improvement.
- n) The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.
- o) The advancement of animal welfare.
- p) Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.