

WHT INCOME & EXPENDITURE 01/01/13 - 31/12/13

BIG LOTTERY

	<u>3 Months to 31/12/13</u>	<u>12 months to 31/12/13</u>	<u>Budget</u>
Opening Balance	21068.57	25689.50	
INCOME			
Big Lottery Revenue Grant	10000.00	45000.00	45000.00
Graduate Placement - Transfer unused lottery element to main fund	2967.40	2967.40	
Total	12967.40	47967.40	45000.00
EXPENDITURE			
Payroll	10828.39	40739.30	33500
Pension contributions	412.50	1650.00	1650
Travel and Subsistence	281.66	1435.67	2000
Office Rent	75.13	677.83	1500
Advertising	40.00	232.50	
Website	17.96	92.83	
Venue Hire	0.00	64.89	
Equipment Costs	199.56	284.63	2000
Software Costs	0.00	23.15	
Stationery, printing, postage etc	100.55	830.89	
Telephone/Internet Access	367.82	789.35	
Accountancy Fees and Payroll	54.00	1209.60	1500
Training & Conference costs	0.00	80.00	500
Insurance	524.76	2163.02	2000
Replace Lost Cheques	0.00	87.45	
Hydro - planning application	0.00	1960.00	
Misc	<u>0.00</u>	<u>202.15</u>	<u>1500</u>
Total	12902.33	52523.26	44650.00
Net Cash Flow	65.07	-4555.86	
Closing Balance	21133.64	21133.64	

CORE ADMIN

	<u>3 Months to 31/12/13</u>	<u>12 months to 31/12/13</u>	<u>Budget</u>
Opening Balance	37291.24	28436.00	
INCOME			
Croft Rent	908.76	2208.20	2200.00
Donations	2080.21	2387.67	2000.00
Membership	0.00	2.00	
Paypal	0.00	0.01	
Land Sales	500.00	9250.00	75000.00
Management & Admin fees	250.00	250.00	1000.00
Wayleaves	2.98	297.61	300.00
Sporting Lets	400.00	900.00	1000.00
Grazings Let	0.00	250.00	
WHRL Loan Interest	0.00	473.00	
School Let	20.00	20.00	
Tiree Development Trust - Reimbursement of Duncan's costs	0.00	415.41	
Bays of Harris Steering Group - Reimbursement of Duncan's costs	22.10	22.10	
Friends of WHT	<u>40.00</u>	<u>114.38</u>	
Total	4224.05	16590.38	81500.00
EXPENDITURE			
Legal Fees	0.00	1200.00	
Bank Charges	2.88	11.52	
Paypal Fees	0.48	0.48	
Donations	0.00	350.00	
Return Plot Deposit	0.00	1200.00	
Scarista Turbine Loan	30000.00	30000.00	
Travel costs to Tiree	0.00	415.41	
Travel costs to Berneray	22.10	22.10	
Other	<u>0.00</u>	<u>87.04</u>	
Total	30025.46	33286.55	0.00
Net Cash Flow	-25801.41	-16696.17	
Closing Balance	11489.83	11739.83	

Seilebost Office

	<u>3 Months to 31/12/13</u>	<u>12 months to 31/12/13</u>
Opening Balance	0.00	0.00
INCOME		
RSPB Sub-let	<u>0.00</u>	0.00
Total	0.00	0.00
EXPENDITURE		
CNES Rent	500.00	500.00
Internet	133.27	133.27
Electricity	168.21	168.21
Cleaning Supplies	0.00	0.00
Oil	<u>0.00</u>	<u>0.00</u>
Total	801.48	801.48
Net Cash Flow	-801.48	-801.48
Closing Balance	-801.48	-801.48

HORGABOST MARINE PROJECT

	<u>3 Months to 31/12/13</u>	<u>12 months to 31/12/13</u>	<u>Budget</u>
Opening Balance		0.00	
	-3132.58		
INCOME			
Big Lottery	50504.54	61925.54	94149.00
LEADER	28551.45	28551.45	66990.00
Own Funds	<u>0.00</u>	<u>0.00</u>	<u>6699.00</u>
Total	79055.99	90476.99	167838.00
EXPENDITURE			
Shed:			
CNES - planning application	0.00	100.00	
Total Design (Lighthill) Ltd	0.00	318.50	
Shufflebottom - Shed kit	20450.40	20450.40	24000.00
SER certificate	0.00	0.00	780.00
Electricity & Water Connection	7619.86	7619.86	3600.00
Ground Preparation	20061.84	20061.84	18000.00
Kit erection & Concreting	0.00	0.00	16200.00
Pontoon:			
CNES - planning application	0.00	192.00	
Total Design (Lighthill) Ltd	0.00	212.50	
Scottish Gov - License for pontoon	0.00	2130.00	
Crown Estate - License	100.00	280.00	
Airfloat - Pontoon	45682.32	57102.90	90000.00
Telehandler to offload pontoon	333.00	333.00	
Buoys and Rope	80.00	80.00	
Contingency	<u>0.00</u>	<u>0.00</u>	<u>15258.00</u>
Total	94327.42	108881.00	167838.00
Net Cash Flow	-15271.43	-18404.01	
Closing Balance	-18404.01	-18404.01	

PONTOON - OPERATING COSTS

	<u>3 Months to 31/12/13</u>	<u>To 31/12/13</u>
Opening Balance	0.00	0.00
INCOME		
Rent	0.00	0.00
Advance Rent	<u>5000.00</u>	<u>5000.00</u>
Total	5000.00	5000.00
EXPENDITURE		
Insurance	819.40	819.40
Maintenance	<u>0.00</u>	<u>0.00</u>
Total	819.40	819.40
Net Cash Flow	4180.60	4180.60
Closing Balance	4180.60	4180.60

BEACH FESTIVAL

	<u>3 Months to 31/12/13</u>	<u>To 31/12/13</u>
Opening Balance	4735.24	0.00
INCOME		
Awards for All	0.00	2000.00
John Muir Grant	550.28	550.28
Ticket Sales	0.00	2750.00
BBQ	0.00	100.00
Bar	0.00	2493.81
1-100	0.00	82.00
Kids Events	0.00	40.45
Baking Donations	0.00	469.75
Tea & Coffee £1/cup	0.00	399.99
Door and Raffle	0.00	781.30
Hog Roast	0.00	731.00
Soft Drinks	0.00	255.00
Tombola	0.00	94.70
Craft Tables	0.00	50.00
Bus Tickets	0.00	92.00
Williamsons - return of surplus stock	0.00	395.88
Sale of Surplus Beer	<u>0.00</u>	<u>51.00</u>
Total	550.28	11337.16
EXPENDITURE		
Hire of Equipment	0.00	245.00
Band	0.00	1000.00
Food	0.00	780.60
Soft Drink	0.00	805.95
Bar	0.00	1248.68
Travel	0.00	526.00
Tickets	0.00	304.88
Advertising	0.00	215.00
License	0.00	190.00
Insurance	0.00	265.16
Surfing Deposit	0.00	200.00
Art Workshop - materials	0.00	53.55
Treasure Hunt - materials	0.00	77.50
Misc	<u>0.00</u>	<u>139.32</u>
Total	0.00	6051.64
Net Cash Flow	550.28	5285.52
Closing Balance	5285.52	5285.52

RUBHA ROMAGAI DH**3 Months to 31/12/13****To 31/12/13**

Opening Balance		-108.33	0.00
INCOME			
HIE	0.00		12561.00
Big Lottery - capital claim	<u>2299.46</u>		<u>29286.46</u>
Total		2299.46	41847.46
EXPENDITURE			
Fencing Labour	0.00		2937.00
Fencing Materials (Lewis Crofters)	0.00		3263.93
Topographical Survey	0.00		835.00
Architect Fees	0.00		27166.40
CNES Planning Fee	242.00		5396.00
Valuation Office Agency	2299.46		2299.46
DSSR Consulting Engineer	900.00		900.00
Feasibility and Indicative Design to Planning Stage	<u>0.00</u>		<u>300.00</u>
Total		3441.46	43097.79
Net Cash Flow		-1142.00	-1250.33
Closing Balance		-1250.33	-1250.33

GRADUATE PLACEMENT**3 Months to 31/12/13****To 31/12/13**

Opening Balance		2967.40	0.00	Budget	
INCOME					
HIE	0.00		13019.23		12824.00
Big Lottery	<u>0.00</u>		<u>10000.00</u>		<u>10096.00</u>
Total		0.00	23019.23		22920.00
EXPENDITURE					
Tax and NI	0.00		4622.97		4220.00
Wages	0.00		14033.32		14100.00
Equipment	0.00		717.50		1200.00
Travel Costs	0.00		498.93		2000.00
Mobile phone	0.00		179.11		400.00
Office Consumables	0.00		0.00		<u>1000.00</u>
Return unused lottery element to main fund	<u>2967.40</u>		<u>2967.40</u>		
Total		2967.40	23019.23		22920.00
Net Cash Flow		-2967.40	0.00		
Closing Balance		0.00	0.00		

CAMPING SPOTS**3 Months to 31/12/13****12 months to 31/12/13**

Opening Balance		397.14	0.00
INCOME			
Camping Spot Payments:			
Paypal	15.00		450.00
Cheque	10.00		65.00
Cash	<u>0.00</u>		<u>135.00</u>
Total		25.00	650.00
EXPENDITURE			
Paypal Fees	0.84		18.07
Signs	0.00		192.00
Leaflet Holders	<u>0.00</u>		<u>18.63</u>
Total		0.84	228.70
NET CASH FLOW		24.16	421.30
Closing Balance		421.30	421.30

LUSKENTYRE HOUSE PLOTS

	<u>3 Months to 31/12/13</u>	<u>12 months to 31/12/13</u>
Opening Balance	-780.00	0.00
INCOME		
Plot Sales	<u>0.00</u>	<u>0.00</u>
Total	0.00	0.00
EXPENDITURE		
Water Supply Design	0.00	780.00
Water Installation	0.00	0.00
Electricity Works	<u>0.00</u>	<u>0.00</u>
Total	0.00	780.00
NET CASH FLOW	0.00	-780.00
Closing Balance	-780.00	-780.00

HORGABOST TURBINE - FEASIBILITY STUDY

	<u>3 Months to 31/12/13</u>	<u>To 31/12/13</u>
Opening Balance	-50.00	0.00
INCOME		
Big Lottery - Capital Claim	<u>0.00</u>	<u>4762.00</u>
Total	0.00	4762.00
EXPENDITURE		
Feasibility Study	0.00	4762.00
Advert for planning application	<u>0.00</u>	<u>50.00</u>
Total	0.00	4812.00
NET CASH FLOW	0.00	-50.00
Closing Balance	-50.00	-50.00

SEILEBOST SCHOOL - PURCHASE

	<u>3 Months to 31/12/13</u>	<u>12 months to 31/12/13</u>
Opening Balance	0.00	0.00
INCOME		
Big Lottery	<u>11397.00</u>	<u>11397.00</u>
Total	11397.00	11397.00
EXPENDITURE		
Total	0.00	0.00
NET CASH FLOW	11397.00	11397.00
Closing Balance	11397.00	11397.00

ACCOUNT RECONCILIATION - 31/12/13

Bank Accounts		Management Accounts	
Lottery	19035.55	Big Lottery	21133.64
Treasurers Account	30538.50	Core Admin	11489.83
Petty Cash	210.64	Seilebost Office	-801.48
Paypal	214.33	Horgabost Marine Project	-18404.01
		Pontoon - Operating Costs	4180.60
		Beach Festival	5285.52
		Rubha Romagaidh	-1250.33
		Graduate Placement	0.00
		Camping Spots	421.30
		Horgabost Turbine - Feasibil	-50.00
		Luskentyre House plots	-780.00
		H&S Loan	0.00
		Seilebost School Purchase	11397.00
		CNES Loan	15000.00
		TIG Loan	2000.00
		WHRL VAT	<u>36.39</u>
Less:Unpresented Cheques*	<u>-340.56</u>		
Total	<u>49658.46</u>	Total	<u>49658.46</u>