

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

BIG LOTTERY

	<u>3 Months to 31/03/2014</u>	<u>3 months to 31/03/14</u>	<u>Budget</u>
Opening Balance	21133.64	21133.64	
INCOME			
Big Lottery Revenue Grant			
Big Lottery Hydro Claim	1960.00	1960.00	
Total	1960.00	1960.00	0.00
EXPENDITURE			
Payroll	6866.86	6866.86	
Tax and NI	2249.31	2249.31	
Pension contributions	412.50	412.50	
Travel and Subsistence	374.39	374.39	
Tarbert Office Costs	318.69	318.69	
Seilebost Office Costs	858.08	858.08	
Advertising	50.00	50.00	
Website	17.96	17.96	
Venue Hire	0.00	0.00	
Equipment Costs	0.00	0.00	
Software Costs	0.00	0.00	
Stationery, printing, postage etc	184.73	184.73	
Telephone/Internet Access	137.63	137.63	
Accountancy Fees and Payroll	54.00	54.00	
Training & Conference costs	175.00	175.00	
Membership to professional organisations	75.00	75.00	
Insurance	555.24	555.24	
Misc			
Total	12329.39	12329.39	0.00
Net Cash Flow	-10369.39	-10369.39	
Closing Balance	10764.25	10764.25	

CORE ADMIN

	<u>3 Months to 31/03/14</u>	<u>3 months to 31/03/14</u>	<u>Budget</u>
Opening Balance	11489.83	11489.83	
INCOME			
Croft Rent	175.08	175.08	
Donations	0.00	0.00	
Membership	2.00	2.00	
Paypal	0.00	0.00	
Land Sales	23500.00	23500.00	
Management & Admin fees	500.00	500.00	
Wayleaves	0.00	0.00	
Sporting Lets	500.00	500.00	
Grazings Let	0.00	0.00	
WHRL Loan Interest	0.00	0.00	
School Let	0.00	0.00	
Friends of WHT	30.00	30.00	
Total	24707.08	24707.08	0.00
EXPENDITURE			
Legal Fees	0.00	0.00	
Bank Charges	2.24	2.24	
Paypal Fees	0.00	0.00	
Donations	0.00	0.00	
CnES Loan Interest (Scarista Turbine)	40.72	40.72	
CnES Registration of loan fee	10.00	10.00	
Scarista Turbine Loan	0.00	0.00	
Hospitality	7.00	7.00	
accidental overpayment	2.00	2.00	
Other			
Total	61.96	61.96	0.00
Net Cash Flow	24645.12	24645.12	
Closing Balance	36134.95	36134.95	

Seilebost Office

	<u>3 Months to 31/03/14</u>	<u>3 months to 31/03/14</u>	
Opening Balance	-801.48	-801.48	
INCOME			
WHT 60% Share of office costs	858.08	858.08	
Community Land Scotland Sub-let	250.00	250.00	
RSPB Sub-let	349.76	349.76	
EDF overpaid electricity	101.97	101.97	
Total	1559.81	1559.81	
EXPENDITURE			
CNES Rent	0.00	0.00	
Internet	122.52	122.52	
Electricity	88.26	88.26	
Cleaning Supplies	26.39	26.39	
Oil	708.75	708.75	
Total	945.92	945.92	
Net Cash Flow	613.89	613.89	
Closing Balance	-187.59	-187.59	

HORGABOST MARINE PROJECT

	<u>3 Months to 31/03/14</u>	<u>to 31/03/14</u>	<u>Budget</u>
Opening Balance	-18404.01	0.00	
INCOME			
Big Lottery	8862.18	70787.72	94149.00
LEADER	0.00	28551.45	66990.00
Own Funds	<u>0.00</u>	<u>0.00</u>	<u>6699.00</u>
Total	8862.18	99339.17	167838.00
EXPENDITURE			
Shed:			
CNES - planning application	0.00	100.00	
Total Design (Lighthill) Ltd	0.00	318.50	
Shufflebottom - Shed kit	0.00	20450.40	24000.00
SER certificate	0.00	0.00	780.00
Electricity & Water Connection	195.96	7815.82	3600.00
Ground Preparation	0.00	20061.84	18000.00
Kit erection & Concreting	7175.00	7175.00	16200.00
Harris Plant - offload shed	144.00	144.00	
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	-30.00	250.00	
Airfloat - Pontoon	0.00	57102.90	90000.00
Telehandler to offload pontoon	0.00	333.00	
Buoys and Rope	0.00	80.00	
Contingency	<u>0.00</u>	<u>0.00</u>	<u>15258.00</u>
Total	7484.96	116365.96	167838.00
Net Cash Flow	1377.22	-17026.79	
Closing Balance	-17026.79	-17026.79	

PONTOON - OPERATING COSTS

	<u>3 Months to 31/03/14</u>	<u>To 31/03/14</u>
Opening Balance	4180.60	0.00
INCOME		
Rent		0.00
Advance Rent		<u>5000.00</u>
Total	0.00	5000.00
EXPENDITURE		
Insurance		819.40
Maintenance		<u>0.00</u>
Total	0.00	819.40
Net Cash Flow	0.00	4180.60
Closing Balance	4180.60	4180.60

BEACH FESTIVAL

	<u>3 Months to 31/03/14</u>	<u>To 31/03/14</u>
Opening Balance	5285.52	0.00
INCOME		
Awards for All	0.00	2000.00
John Muir Grant	0.00	550.28
Earnings from Festival	<u>0.00</u>	<u>8786.88</u>
Total	0.00	11337.16
EXPENDITURE		
Cost of Festival	0.00	6051.64
Total	0.00	6051.64
Net Cash Flow	0.00	5285.52
Closing Balance	5285.52	5285.52

RUBHA ROMAGAI DH

	<u>3 Months to 31/03/14</u>	<u>To 31/03/14</u>
Opening Balance	-1250.33	0.00
INCOME		
HIE	0.00	12561.00
Big Lottery - capital claim	<u>1009.00</u>	<u>30295.46</u>
Total	1009.00	42856.46
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	0.00	5396.00
Valuation Office Agency	0.00	2299.46
DSSR Consulting Engineer	0.00	900.00
Feasibility and Indicative Design to Planning Stage	<u>0.00</u>	<u>300.00</u>
Total	0.00	43097.79
Net Cash Flow	1009.00	-241.33
Closing Balance	-241.33	-241.33

CAMPING SPOTS

	<u>3 Months to 31/03/14</u>	<u>3 months to 31/03/14</u>
Opening Balance	421.30	421.30

INCOME			
Camping Spot Payments:			
Paypal	15.00		15.00
Cheque	0.00		0.00
Cash	<u>0.00</u>		0.00
Total		15.00	15.00
EXPENDITURE			
Paypal Fees	0.61		0.61
Signs	0.00		0.00
Leaflet Holders	<u>0.00</u>		<u>0.00</u>
Total		0.61	0.61
NET CASH FLOW		14.39	14.39
Closing Balance		435.69	435.69

LUSKENTYRE HOUSE PLOTS

	<u>3 Months to 31/03/14</u>	<u>to 31/03/14</u>
Opening Balance	-780.00	0.00
INCOME		
Plot Sales	0.00	0.00
Total	0.00	0.00
EXPENDITURE		
Water Supply Design	0.00	780.00
Water Installation	0.00	0.00
Electricity Works	0.00	0.00
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 31/03/14</u>	<u>To 31/03/14</u>
Opening Balance	-50.00	0.00
INCOME		
Big Lottery - Capital Claim	50.00	4812.00
Total	50.00	4812.00
EXPENDITURE		
Feasibility Study	0.00	4762.00
Advert for planning application	0.00	50.00
Total	0.00	4812.00
NET CASH FLOW	50.00	0.00
Closing Balance	0.00	0.00

SEILEBOST SCHOOL - PURCHASE

	<u>3 Months to 31/03/14</u>	<u>to 31/03/14</u>
Opening Balance	11397.00	0.00
INCOME		
Big Lottery	1198.50	12595.50
Total	1198.50	12595.50
EXPENDITURE		
Asbestos Test	50.00	50.00
Total	50.00	50.00
NET CASH FLOW	1148.50	12545.50
Closing Balance	12545.50	12545.50

ACCOUNT RECONCILIATION - 31/03/14

Bank Accounts		Management Accounts	
Lottery 06001594	45861.55	Big Lottery	10764.25
Main 06001463	20774.65	Core Admin	36134.95
Petty Cash	136.55	Seilebost Office	-187.59
Paypal	210.76	Horgabost Marine Project	-17026.79
		Pontoon - Operating Costs	4180.60
		Beach Festival	5285.52
		Rubha Romagaidh	-241.33
		Camping Spots	435.69
		Horgabost Turbine - Feasibil	0.00
		Luskentyre House plots	-780.00
		Seilebost School Purchase	12545.50
		CNES Loan	0.00
		TIG Loan	2000.00
Less:Unpresented Cheques*	-90.00	WHRL Transfer	13782.71
Total	66893.51	Total	66893.51