

WHT INCOME & EXPENDITURE- NOVEMBER 2016

CEC REVENUE

	<u>1 Month to 30/11/2016</u>	<u>3 Months to 30/11/2016</u>	<u>Budget</u>
Opening Balance		-3879.15	673.67
INCOME			
WHT	0.00	0	
Big Lottery Revenue	28244.00	28244.00	
Total	28244.00	28244.00	0.00
EXPENDITURE			
OVERHEADS:			
Salary	289.30	867.90	
Employers Costs	35.06	105.18	
Travel and Subsistence	0.00	0.00	
Total Overheads	324.36	973.08	0.00
REVENUE COSTS:			
Salaries	1352.08	4056.44	0.00
Recruitment	0.00	0.00	
Other employer costs	561.91	1599.65	0.00
Polytunnel training and consumables	0.00	0.00	0.00
Training	0.00	0.00	
Equipment	-300.27	-138.27	
Marketing	0.00	0.00	
Membership to professional organisations	-75.00	-75.00	
Insurances	0.00	0.00	0.00
Total Revenue Costs	1538.72	5442.82	0.00
Total Expenditure	1863.08	6415.90	
Net Cash Flow	26380.92	21828.10	
Closing Balance		22501.77	

CORE ADMIN

	<u>1 Month to 30/11/2016</u>	<u>11 Month to 30/11/2016</u>	<u>Budget</u>
Opening Balance		18112.83	31814.15
INCOME			
Croft/Agricultural Rent	754.44	1872.04	
Sporting Lets	0.00	1900.00	
School Let	0.00	680.00	
Donations	10.00	284.10	
Membership	0.00	0.00	
Land Sales	0.00	750.00	
Land rental	1550.00	6918.40	
Management & Admin fees	0.00	250.00	
Consultancy	810.00	947.50	
Wayleaves	32.40	5450.40	
Friends of WHT	0.00	665.00	
Fundraising Events	0.00	0.00	
WHRL Loan Interest /Repayment	0.00	13038.66	
Misc	0.00	120.00	
HIE	0.00	1900.00	
Interest	7.42	73.61	
SMP	15.23	5896.53	
Total	3179.49	40746.24	0.00
EXPENDITURE			
Architect Fees	0.00	750.00	
Donations	0.00	0.00	
Equipment	0.00	90.45	
Hospitality	0.00	72.73	
Companies House Annual Return	0.00	13.00	
Stationary, printing, postage etc	0.00	787.02	
Insurance	250.03	2740.80	
Telephone and Internet	48.20	1364.72	
Employment Cost	2283.22	28795.21	
Travel and Subsistence	0.00	939.87	
Accountancy	1300.00	1325.00	
Feasibility Study	0.00	3800.00	
West Harris Energy Limited - FCA	0.00	60.00	
Transfer to Horgabost Marine Project	0.00	12010.23	
Misc	105.00	2505.49	
Total	3986.45	55254.52	0.00
Net Cash Flow	-806.96	-14508.28	
Closing Balance		17305.87	

Seilebost Office

	<u>1 Month to 30/11/2016</u>	<u>11 Month to 30/11/2016</u>
Opening Balance		
	2039.34	2727.43
INCOME		
WHT 50% Share of office costs	0.00	0.00
HDL Let	0.00	0.00
TIG-Energy Saving Measures	0.00	525.40
RSPB Sub-let	0.00	750.00
RSPB Share of Expenses	0.00	555.86
Total	0.00	1831.26
EXPENDITURE		
Internet	0.00	0.00
Water	64.67	304.91
Electricity	0.00	594.23
Hospitality & Cleaning Supplies	0.00	164.15
Oil	0.00	839.00
TIG-Energy Saving Measures	0.00	483.74
Maintenance	<u>0.00</u>	<u>197.99</u>
Total	64.67	2584.02
Net Cash Flow	-64.67	-752.76
Closing Balance	1974.67	1974.67

DEVELOPMENT OFFICER

	<u>1 Month to 30/11/2016</u>	<u>to 30/11/2016</u>	<u>Budget</u>
Opening Balance			
	-3286.04	0.00	
INCOME			
SMP	507.60	5081.90	
HIE	<u>3354.00</u>	<u>24899.00</u>	
Total	3861.60	29980.90	
EXPENDITURE			
Employment Costs including Salary	161.83	22980.95	12500.00
Maternity Pay	507.60	4979.52	
Recruitment	0.00	678.76	750.00
Travel and Subsistence	0.00	337.95	1000.00
Training	0.00	0.00	1000.00
Equipment	0.00	750.64	500.00
Vodafone	0.00	346.95	
Share of Office and Utilities Costs	<u>0.00</u>	<u>0.00</u>	1000.00
Total	669.43	30074.77	
Net Cash Flow	3192.17	-93.87	
Closing Balance	-93.87	-93.87	

CEC CONSTRUCTION

	<u>1 Month to 30/11/2016</u>	<u>to 30/11/2016</u>	<u>Budget</u>
Opening Balance			
	206705.83	0.00	
INCOME			
Coastal Communities	0.00	450000.00	450000.00
Big Lottery	182156.00	915239.00	1068967.00
HIE	0.00	244000.00	244000.00
CnES	0.00	100000.00	100000.00
Scottish Government - Regeneration Fund	0.00	200000.00	200000.00
HHP	0.00	9398.75	
Robertson Trust	0.00	20000.00	20000.00
Scottish Hydro Electric Community Grant	<u>0.00</u>	<u>15600.00</u>	15600.00
Total	182156.00	1,954,237.75	2098567.00
EXPENDITURE			
Site Works	2181.25	83304.57	43210.00
Community Building Construction	273509.05	1486060.81	1710638.00
Fixture & Fittings	0.00	4087.00	
Building Warrants/Statutory Fees	0.00	5256.00	6180.00
Professional fees and expenses	17028.15	165254.40	180078.00
Legal Fees (for grants)	0.00	739.00	3863.00
40% non reclaimable VAT	23032.99	136425.58	155517.00
Total	315751.44	1881127.36	2099486.00
Net Cash Flow	-133595.44	73110.39	
Closing Balance	73110.39	73110.39	

HHP HOUSING

	<u>1 Month to 30/11/2016</u>	<u>to 30/11/2016</u>	<u>Budget</u>
Opening Balance		18570.00	0.00
INCOME			
Land Sale	<u>0.00</u>	<u>45000.00</u>	<u>90000.00</u>
Total	0.00	45000.00	90000.00
EXPENDITURE			
Legal Fees	0.00	3520.00	3520.00
Fieldwork	0.00	1910.00	
Repayment of TIG Loan	0.00	20000.00	
Common Grazings Compensation	<u>0.00</u>	<u>1000.00</u>	<u>1000.00</u>
		26430.00	4520.00
Net Cash Flow	0.00	18570.00	85480.00
Closing Balance		18570.00	18570.00

HORGABOST MARINE PROJECT

	<u>1 Month to 30/11/2016</u>	<u>to 30/11/2016</u>	<u>Budget</u>
Opening Balance		0.00	0.00
INCOME			
Big Lottery	0.00	71331.71	94149.00
LEADER	0.00	53924.56	66990.00
Own Contribution - Core Admin	0.00	12010.23	<u>6699.00</u>
	0.00	137266.50	167838.00
EXPENDITURE			
Shed:			
Planning Permission	0.00	418.50	
Shufflebottom - Shed kit	0.00	20450.40	24000.00
Electricity & Water Connection	0.00	13286.69	3600.00
Ground works	0.00	22348.04	18000.00
Construction	0.00	19969.40	16200.00
Harris Plant - offload shed	0.00	144.00	
Fence	0.00	1477.31	
Western Isles Fire Protection	0.00	473.64	
Pontoon:			
Planning Permission	0.00	404.50	
Licensing	0.00	2380.00	
Airfloat - Pontoon	0.00	48061.61	90000.00
Telehandler to offload pontoon	0.00	333.00	
Mooring Materials	0.00	2760.84	
LEADER VAT Repay	0.00	4758.57	
Contingency	<u>0.00</u>	<u>0.00</u>	<u>15180.00</u>
Total	0.00	137266.50	166980.00
Net Cash Flow	0.00	0.00	
Closing Balance	0.00	0.00	

COASTAL ASSETS

	<u>1 Month to 30/11/2016</u>	<u>11 Month to 30/11/2016</u>
Opening Balance	2110.35	1942.09
INCOME		
Pontoon Rent	0.00	0.00
The Cliff Rent	0.00	1750.00
Safety Equipment	0.00	35.96
Electricity	0.00	523.26
Insurance Claim	<u>0.00</u>	<u>0.00</u>
Total	0.00	2309.22
EXPENDITURE		
Pontoon Insurance	0.00	910.22
Shed Insurance	0.00	0.00
Maintenance	0.00	0.00
Crown Estate	0.00	100.00
Safety Equipment	0.00	35.95
Electricity	0.00	601.19
Pontoon Repair	0.00	493.60
Misc	<u>0.00</u>	<u>0.00</u>
Total	0.00	2140.96
Net Cash Flow	0.00	168.26
Closing Balance	2110.35	2110.35

CAMPING SPOTS

	<u>1 Month to 30/11/2016</u>	<u>11 Month to 30/11/2016</u>
Opening Balance		
	2022.41	490.50
INCOME		
Camping Spot Payments:		
Paypal	50.00	1215.83
Cheque	10.00	255.83
Card	0.00	30.00
Cash	<u>10.00</u>	<u>204.17</u>
Total	70.00	1705.83
EXPENDITURE		
Paypal Fees	1.70	42.42
Signs	0.00	0.00
Leaflet Holders	0.00	63.20
Transfer to Core Admin	<u>0.00</u>	<u>0.00</u>
Total	1.70	105.62
NET CASH FLOW	68.30	1600.21
Closing Balance	2090.71	2090.71

LUSKENTYRE HOUSE PLOTS

	<u>1 Month to 30/11/2016</u>	<u>to 30/11/2016</u>
Opening Balance		
	3255.73	0.00
INCOME		
Plot Sales	0.00	0.00
Plot purchaser contribution to house plots	0.00	7050.00
Loan from CNES	0.00	100000.00
SSE Community Trust Grant	<u>0.00</u>	<u>13650.00</u>
Total	0.00	120700.00
EXPENDITURE		
Water Supply Design	0.00	780.00
Water Installation	0.00	34003.42
Professional Fees	0.00	72.00
Loan for House Build	0.00	50000.00
Electricity Works	<u>0.00</u>	<u>32588.85</u>
Total	0.00	117444.27
NET CASH FLOW	0.00	3255.73
Closing Balance	3255.73	3255.73

SEILEBOST HOOK-UPS

	<u>1 Month to 30/11/2016</u>	<u>to 30/11/2016</u>
Opening Balance		
	3791.13	519.71
INCOME		
Campervan Payments:		
Paypal	0.00	1290.25
Cheque	0.00	60.00
Card	0.00	1440.01
Cash	0.00	1932.67
Total	0.00	4722.93
EXPENDITURE		
Repairs	0.00	70.00
Marketing	0.00	453.99
Equipment	0.00	182.71
Payment charges and fees	20.08	169.89
Out of hours caretaker	0.00	575.00
Phone top-up	<u>0.00</u>	<u>20.00</u>
Total	20.08	1471.59
NET CASH FLOW	-20.08	3251.34
Closing Balance	3771.05	3771.05

Paic Nisabost Community Energy Project

	<u>1 Month to 30/11/2016</u>	<u>to 30/11/2016</u>
Opening Balance		
	-7816.70	0.00
INCOME		
LCITP - Management Time	<u>0.00</u>	<u>5000.00</u>
Total	0.00	5000.00
EXPENDITURE		
Wave Rider Buoy	0.00	6879.20
Wave Renewables Survey	<u>0.00</u>	<u>5937.50</u>
Total	0.00	12816.70
NET CASH FLOW	0.00	-7816.70
Closing Balance	-7816.70	-7816.70

BIG Funding (First Grant)

	<u>1 Month to 30/11/2016</u>	<u>to 30/11/2016</u>
Opening Balance		
	28964.60	0.00
INCOME		
Repay Hydro Planning Fee	0.00	1960.00
WHRL Repay Big Funding	<u>0.00</u>	<u>37785.00</u>
Total	0.00	39745.00
EXPENDITURE		
Salary	984.62	8750.00
Employment Costs	<u>360.36</u>	<u>3375.38</u>
Total	1344.98	12125.38
NET CASH FLOW	-1344.98	27619.62
Closing Balance	27619.62	27619.62

CEC Construction - Fixture & Fittings

	<u>1 Month to 30/11/2016</u>	<u>to 30/11/2016</u>
Opening Balance		
	-382.17	0.00
INCOME		
Total	<u>0.00</u>	<u>0.00</u>
EXPENDITURE		
Table	0.00	179.17
Sound Cables	0.00	203.00
Total	0.00	382.17
NET CASH FLOW	0.00	-382.17
Closing Balance	-382.17	-382.17

Talla na Mara

	<u>1 Month to 30/11/2016</u>	<u>to 30/11/2016</u>
Opening Balance		
	951.68	0.00
INCOME		
Wedding Deposits	0.00	1666.68
Total	<u>0.00</u>	<u>1666.68</u>
EXPENDITURE		
Advertising	0.00	595.00
Campervan Hook Ups	0.00	120.00
Equipment	300.27	300.27
Misc	50.00	50.00
Total	<u>0.00</u>	<u>0.00</u>
Total	350.27	1065.27
NET CASH FLOW	-350.27	601.41
Closing Balance	601.41	601.41

Lottery 06001594	1.00	CEC Revenue	22501.77
Main 06001463	9290.59	Seilebost Office	1974.67
Savings 10031369	108136.81	Development Officer	-93.87
Petty Cash	250.00	Core Admin	17305.87
Paypal	1383.34	Camping Spots	2090.71
HMRC - SMP	2660.37	Horgabost Marine Access Project	0.00
		Coastal Assets	2110.35
		CEC - Construction	73110.39
		CEC Const - F & F	-382.17
		Big Funding	27619.62
		HHP Housing	18570.00
		Luskentyre House Plots	3255.73
		Seilebost Hook-Ups	3771.05
		Talla na Mara	601.41
		Horgabost Turbine	-6348.43
		PNCEP	-7816.70
		Hydro	0.00
		TIG Loan	0.00
Less:Unpresented Cheques*			
10409 Seilebost Grazings 31/10/16	-121.61		
10410 Luskentyre Common Grazings	-1550.00	WHRL Transfer	860.81
		VAT	<u>-39080.71</u>
Total	<u>120050.50</u>	Total	<u>120050.50</u>