

WHT INCOME & EXPENDITURE - NOVEMBER 2017

CEC REVENUE

	1 Month to 30/11/2017	15 Months to 30/11/17	Budget
Opening Balance		11839.17	673.67
INCOME			
WHT	0	0	
Big Lottery Revenue	0.00	46261.00	
Total		0.00	46261.00
EXPENDITURE			
REVENUE COSTS:			
Employment Costs	1918.04	33651.32	0.00
Travel and Subsistence	0.00	0	
Recruitment	0.00	0.00	
Other employer costs	0.00	2459.53	0.00
Mobile phone	20.83	304.52	
Polytunnel training and consumables	0.00	0.00	0.00
Training	0.00	32.27	
Equipment	0.00	-138.27	
Marketing	0.00	800.00	
Membership to professional organisations	0.00	-75.00	
Insurances	0.00	0.00	0.00
Total Expenditure		1938.87	37034.37
Net Cash Flow		-1938.87	9226.63
Closing Balance		9900.30	9900.30

CORE ADMIN

	1 Month to 30/11/2017	11 Months to 30/11/2017	Budget
Opening Balance		52117.86	56761.16
INCOME			
Croft/Agricultural Rent	847.68	1937.42	2785.10
Sporting Lets	0.00	2000.00	2000.00
School Let	0.00	20.00	20.00
Donations	47.00	2070.68	2117.68
1916 Raffle	40.00	340.00	380.00
Window sticker donation	0.00	3.00	3.00
Membership	0.00	2.00	2.00
Land Sales	7131.50	10131.50	17263.00
Land rental	0.00	1732.78	1732.78
Management & Admin fees	208.33	8138.33	8346.66
Consultancy	0.00	125.00	125.00
Wayleaves	35.03	511.63	546.66
Telecoms	3100.00	10800.00	13900.00
Friends of WHT	0.00	705.00	705.00
End of year Transfers	0.00	0.00	0.00
WHRL Loan Interest /Repayment	0.00	0.00	0.00
DTAS expenses reimbursement	0.00	308.88	308.88
Misc	5.50	34.85	40.35
HIE	0.00	0.00	0.00
Interest	7.78	90.08	97.86
NI employment allowance	0.00	3000.00	3000.00
Total		11422.82	41951.15
EXPENDITURE			0.00
Donations	0.00	100.00	100.00
Equipment	0.00	1057.76	1057.76
Hospitality	57.99	294.40	352.39
Companies House Annual Return	0.00	13.00	13.00
Stationary, printing, postage, data storage etc	37.48	1205.23	1242.71
Website	53.82	230.97	284.79
Software + technical support	0.00	299.00	299.00
Insurance	458.77	4572.72	5031.49
Telephone and Internet	2017.01	5635.98	7652.99
Employment Cost	1205.85	19212.68	20418.53
Consultancy	0.00	1713.30	1713.30
Travel and Subsistence	0.00	733.90	733.90
Training	0.00	900.00	900.00
Legal Fees	0.00	0.00	0.00
Membership	0.00	155.00	155.00
Accountancy	0.00	1507.00	1507.00
Card management fee	44.00	627.72	671.72
Land rental share	0.00	125.00	125.00
ICO	0.00	35.00	35.00
1916 draw	0.00	266.67	266.67
Misc	94.25	455.47	549.72
Total		3969.17	39140.80
Net Cash Flow		7453.65	2810.35
Closing Balance		59571.51	59571.51

Seilebost Office

	<u>1 Month to 30/11/2017</u>	<u>11 Months to 30/11/2017</u>
Opening Balance		
	941.19	1967.67
INCOME		
WHT 50% Share of office costs	0.00	0.00
Room rental	325.00	1230.00
RSPB Sub-let	0.00	1387.29
RSPB Share of Expenses	0.00	0.00
Non domestic rates - refund	0.00	615.12
Total	325.00	3232.41
EXPENDITURE		
Water	48.86	319.98
Electricity	0	583.88
Cleaning Supplies	0.00	340.31
Oil	569.50	1438.25
Maintenance	0.00	515.50
Camping extras	0.00	86.42
Transaction charges	0.00	6.84
Non domestic rates (to be refunded)	0.00	615.12
Safety Equipment	0.00	85.95
Feasibility Study	0.00	560.00
Design and Planning	<u>4461.00</u>	<u>4461.00</u>
Total	5079.36	9013.25
Net Cash Flow	-4754.36	-5780.84
Closing Balance	-3813.17	-3813.17

DEVELOPMENT OFFICER

	<u>1 Month to 30/11/2017</u>	<u>to 30/11/2017</u>	<u>Budget</u>
Opening Balance			
	-10782.61	0.00	
INCOME			
SMP	0.00	5081.90	
HIE	<u>0.00</u>	<u>27855.00</u>	
Total	0.00	32936.90	
EXPENDITURE			
Employment Costs including Salary	981.72	36993.85	12500.00
Maternity Pay	0.00	5202.32	
Recruitment	0.00	678.76	750.00
Travel and Subsistence	42.30	771.01	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	1024.02	44743.53	
Net Cash Flow	-1024.02	-11806.63	
Closing Balance	-11806.63	-11806.63	

MARKETING GRADUATE

	<u>1 Month to 30/11/2017</u>	<u>6 Months to 30/11/2017</u>	<u>Budget</u>
Opening Balance			
	-6114.65	0.00	
INCOME			
HIE	<u>284.20</u>	<u>284.20</u>	
Total	284.20	284.20	
EXPENDITURE			
Employment Costs including Salary	1490.60	7281.52	
Recruitment	0.00	195.80	
Travel and Subsistence	166.80	294.73	
Training	0.00	0.00	
Equipment	0.00	0.00	
Total	1657.40	7772.05	
Net Cash Flow	-1373.20	-7487.85	
Closing Balance	-7487.85	-7487.85	

CEC CONSTRUCTION

	<u>1 Month to 30/11/2017</u>	<u>to 30/11/2017</u>	<u>Budget</u>
Opening Balance			
	-14587.12	0.00	
INCOME			
Coastal Communities	0.00	450000.00	450000.00
Big Lottery	0.00	1069058.00	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	0.00	2,108,056.75	2098567.00
EXPENDITURE			
Site Works	0.00	51755.52	43210.00
Community Building Construction	0.00	1736104.03	1710638.00
Fixture & Fittings	0.00	4087.00	
Building Warrants/Statutory Fees	0.00	5256.00	6180.00

Professional fees and expenses	0.00	182559.68	180078.00
Legal Fees (for grants)	0.00	739.00	3863.00
Cleaning	0.00	1500.00	
Landscaping	0.00	741.67	
40% non reclaimable VAT (now 5%)	0.00	139900.97	155517.00
Total		0.00	2122643.87
			2099486.00
Net Cash Flow		0.00	-14587.12
Closing Balance		-14587.12	-14587.12

COASTAL ASSETS**1 Month to 30/11/2017****11 Months to 30/11/2017**

Opening Balance		3595.77	1930.35
INCOME			
Pontoon Rent	0.00		0.00
Mooring Rent	0.00		100.00
The Cliff' Rent	0.00		3031.80
Safety Equipment	0.00		0.00
Electricity	0.00		66.89
Total		0.00	3198.69
EXPENDITURE			
Pontoon Insurance	0.00		153.18
Shed Insurance	0.00		0.00
Maintenance	0.00		969.36
Crown Estate	0.00		100.00
Safety Equipment	0.00		25.90
Electricity	0.00		284.83
Advertising	0.00		0.00
Misc	<u>0.00</u>		<u>0.00</u>
Total		0.00	1533.27
Net Cash Flow		0.00	1665.42
Closing Balance		3595.77	3595.77

CAMPING

	<u>1 Month to 30/11/2017</u>	<u>11 Months to 30/11/2017</u>
Opening Balance		18027.19
INCOME		
Camping Spots	10.00	1845.00
Talla na Mara	180.00	9421.00
Seilebost School	<u>105.00</u>	<u>7066.67</u>
Total		18332.67
EXPENDITURE		
Paypal Fees	4.46	221.54
Signs	0.00	0.00
Advertising	0.00	119.98
Leaflet Holders	0.00	0.00
Seilebost Toilets	0.00	1173.42
Total		1514.94
NET CASH FLOW		290.54
Closing Balance		18317.73

LUSKENTYRE HOUSE PLOTS

	<u>1 Month to 30/11/2017</u>	<u>to 30/11/2017</u>
Opening Balance		6520.86
INCOME		
Plot Sales	0.00	1500.00
Plot purchaser contribution to house plots	0.00	8815.13
Loan from CNES	0.00	150000.00
SSE Community Trust Grant	<u>0.00</u>	<u>13650.00</u>
Total		173965.13
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	100000.00
Electricity Works	<u>0.00</u>	<u>32588.85</u>
Total		167444.27
NET CASH FLOW		0.00
Closing Balance		6520.86

BIG FUNDING (FIRST GRANT)

	<u>1 Month to 30/11/2017</u>	<u>to 30/11/2017</u>
Opening Balance		13735.67
INCOME		
Repay Hydro Planning Fee	0.00	1960.00
WHRL Repay Big Funding	<u>0.00</u>	<u>37785.00</u>
Total		39745.00
EXPENDITURE		
Employment Costs	736.43	24984.87
Total		26745.76
NET CASH FLOW		-736.43
Closing Balance		12999.24

CEC - FIXTURES AND FITTINGS

	<u>1 Month to 30/11/2017</u>	<u>to 30/11/2017</u>
Opening Balance		-14705.15
INCOME		
CEC VAT Reclaim	14705.15	59705.15
RSPB desk difference	<u>0.00</u>	<u>396.27</u>
Total		60101.42
EXPENDITURE		
Tables	0.00	7754.17
Chairs + covers	0.00	13030.00
Office Furniture	0.00	5692.63
Fire Safety Equipment	0.00	2105.65
Fencing	0.00	1059.21
Sound Equipment	0.00	4000.44
Gallery	0.00	465.48
Curtains, blinds, and track	0.00	2473.81
crockery, cutlery and glasses etc	0.00	7680.76
Kitchen/Restaurant	0.00	187.49
Cleaning equipment	0.00	2719.70
Office fittings + merch cabinet	0.00	463.21
Treatment room fittings	0.00	96.94
staff room fittings	0.00	125.81
Toilet/shower fittings	0.00	197.36
storage	0.00	427.24
Wedding	0.00	212.18
Hook-ups	0.00	14.77
Fibre to centre	0.00	5352.62
Signage	0.00	194.87
Marquee	0.00	3258.48

Projector	0.00	1720.00	
Comms cupboard	0.00	152.50	
Grit bins	0.00	190.00	
5% non reclaimable VAT	0.00	526.10	
Total		0.00	60101.42
NET CASH FLOW		14705.15	0.00
Closing Balance		0.00	0.00

TALLA NA MARA

	<u>1 Month to 30/11/2017</u>	<u>to 30/11/2017</u>	
Opening Balance		31701.52	0.00
INCOME			
Weddings	0.00	29737.50	
Weddings 2018	0.00	416.67	
Weddings 2019	0.00	416.67	
Corporate Events	0.00	2740.83	
Business Unit + Restaurant rent	1574.36	18196.97	
Shared running costs	9418.46	10270.12	
Share of advertising costs	0.00	120.00	
Room rental	193.75	511.80	
Cycling grant	0.00	12600.00	
Bord nan Gaidhlig grant	0.00	3920.00	
Energy Saving Trust - Car Charging	0.00	9269.51	
Lucky2BHere	0.00	3787.30	
X-MAS Party	200.00	250.00	
Film Club	0.00	319.17	
Fisherman Puppet Show	0.00	35.83	
HoRo	0.00	1678.82	
Ball	0.00	83.33	
Merchandise	308.34	1674.18	
Gallery Sales	0.00	6736.87	
Gallery Commission	0.00	1014.75	
Catering	52.08	364.58	
Refreshment sales	0.00	152.56	
Lease Legal Fees	145.34	145.34	
Misc	20.00	33.23	
Total		11912.33	104476.03
EXPENDITURE			
Advertising	0.00	3183.00	
Lease - Legal Fees	62.00	1007.33	
Catering/accommodation	4666.66	26115.00	
Camping	0.00	91.80	
Merchandise	301.25	2248.83	
Gallery Sales	0.00	5894.13	
Cleaning supplies	21.63	1112.06	
Cleaning labour	206.53	4915.10	
Window Cleaning	0.00	180.00	
Grass Cutting	0.00	120.00	
Maintenance	16.67	976.07	
Electricity	8593.97	8593.97	
Licence	0.00	1589.45	
Equipment	64.55	892.12	
Sewerage	0.00	264.7	
Pest Control	162.50	325	
Opening event supplies	0.00	445.85	
Electric charge point	0.00	9269.51	
Refreshments	0.00	221.76	
Cinema/Shows/Ticket Share	0.00	188.35	
Lucky2bhere expenditure	0.00	3533.3	
HoRo/Steak expenditure	0.00	1662.75	
Xmas Family Fun Day	110.53	110.53	
Bord nan Gaidhlig - Signage	1,898.73	1898.73	
Cycling Grant	0.00	405	
Consumables	0.00	536.25	
Fire Safety	0.00	94.45	
Wedding Fair	120.70	879.82	
Office	0.00	21.33	
Film (Christmas)	0.00	150	
Merch Packaging	0.00	6.98	
Xmas Decorations	400.82	400.82	
Misc	48.00	193.70	
		<u>9.03</u>	
Total		16674.54	77536.72
NET CASH FLOW		-4762.21	26939.31
Closing Balance		26939.31	26939.31

OPENING (BIG LOTTERY GRANT)

	<u>1 Month to 30/11/2017</u>	<u>to 30/11/2017</u>	
Opening Balance		4617.58	0.00
INCOME			
Big Lottery Grant	0.00		4915.00
Total		0.00	4915.00
EXPENDITURE			
Stationary and postage	159.37		159.37
Exhibition	409.71		409.71
Leaflet Display	16.05		16.05
Decorations	164.12		164.12
Cake	200.00		200.00
Catering	1383.33		1383.33
Ipad	429.00		429.00
Band	900.00		900.00
Napkins/cups etc	17.50		17.50
Non alcoholic refreshments	56.05		56.05
Alcoholic Refreshments	60.00		60.00
Visitors Book	0.00		47.75
Travel VIP	75.00		324.67
Total		3870.13	4167.55
NET CASH FLOW		-3870.13	747.45
Closing Balance		747.45	747.45

SSE RESILIENCE FUND

	<u>1 Month to 30/11/2017</u>	<u>to 30/11/2017</u>	
Opening Balance		1080.20	0.00
INCOME			
SSE Grant	0.00		17450.00
Total		0.00	17450.00
EXPENDITURE			
Radio Licence	0.00		112.50
Radios	0.00		5447.50
Generator	0.00		9167.00
Generator Installation	0.00		1192.80
Generator Delivery	0		450
Total		0.00	16369.80
NET CASH FLOW		0.00	1080.20
Closing Balance		1080.20	1080.20

