

WHT INCOME & EXPENDITURE - OCTOBER 2017

CEC REVENUE

	1 Month to 31/10/2017	14 Months to 31/10/2017	Budget
Opening Balance		14442.52	673.67
INCOME			
WHT	0	0	
Big Lottery Revenue	0.00	46261.00	
Total		0.00	46261.00
EXPENDITURE			
REVENUE COSTS:			
Employment Costs	2542.64	31733.28	0.00
Travel and Subsistence	0.00	0	
Recruitment	0.00	0.00	
Other employer costs	0.00	2459.53	0.00
Mobile phone	60.71	283.69	
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		2603.35	35095.50
Net Cash Flow		-2603.35	11165.50
Closing Balance		11839.17	11839.17

CORE ADMIN

	1 Month to 31/10/2017	10 Months to 31/10/2017	Budget
Opening Balance		55695.13	56761.16
INCOME			
Croft/Agricultural Rent	0.00	1089.74	
Sporting Lets	750.00	2000.00	
School Let	0.00	20.00	
Donations	42.88	2023.68	
1916 Raffle	300.00	300.00	
Window sticker donation	0.00	3.00	
Membership	0.00	2.00	
Land Sales	0.00	3000.00	
Land rental	0.00	1732.78	
Management & Admin fees	0.00	7930.00	
Consultancy	0.00	125.00	
Wayleaves	0.00	476.60	
Telecoms	0.00	7700.00	
Friends of WHT	0.00	705.00	
End of year Transfers	0.00	0.00	
WHRL Loan Interest /Repayment	0.00	0.00	
DTAS expenses reimbursement	0.00	308.88	
Misc	0.00	29.35	
HIE	0.00	0.00	
Interest	7.17	82.30	
NI employment allowance	449.35	3000.00	
Total		1549.40	30528.33
EXPENDITURE			
Donations	0.00	100.00	
Equipment	0.00	1057.76	
Hospitality	0.00	236.41	
Companies House Annual Return	0.00	13.00	
Stationary, printing, postage, data storage etc	129.58	1167.75	
Website	0.00	177.15	
Software + technical support	0.00	299.00	
Insurance	458.77	4113.95	
Telephone and Internet	151.44	3618.97	
Employment Cost	1486.01	18006.83	
Consultancy	595.70	1713.30	
Travel and Subsistence	9.90	733.90	
Training	900.00	900.00	
Legal Fees	0.00	0.00	
Membership	20.00	155.00	
Accountancy	1300.00	1507.00	
Card management fee	75.27	583.72	
Land rental share	0.00	125.00	
ICO	0.00	35.00	
1916 draw	0.00	266.67	
FCA - WEST HARRIS ENERGY	65.00	65.00	
Misc	0.00	361.22	
Total		5191.67	35236.63
Net Cash Flow		-3642.27	-4708.30
Closing Balance		52052.86	52052.86

Seilebost Office

	<u>1 Month to 31/10/2017</u>	<u>10 Months to 31/10/2017</u>
Opening Balance		
	1676.32	1967.67
INCOME		
WHT 50% Share of office costs	0.00	0.00
Room rental	0.00	905.00
RSPB Sub-let	0.00	1387.29
RSPB Share of Expenses	0.00	0.00
Non domestic rates - refund	0.00	615.12
Total	0.00	2907.41
EXPENDITURE		
Water	0.00	271.12
Electricity	167.98	583.88
Cleaning Supplies	7.15	340.31
Oil	0.00	868.75
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	<u>560.00</u>	<u>560.00</u>
Total	735.13	3933.89
Net Cash Flow	-735.13	-1026.48
Closing Balance	941.19	941.19

DEVELOPMENT OFFICER

	<u>1 Month to 31/10/2017</u>	<u>to 31/10/2017</u>	<u>Budget</u>
Opening Balance			
	-9578.12	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	1204.49	36012.13	12500.00
Maternity Pay	0.00	5202.32	
Recruitment	0.00	678.76	750.00
Travel and Subsistence	0.00	728.71	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	1204.49	43719.51	
Net Cash Flow	-1204.49	-10782.61	
Closing Balance	-10782.61	-10782.61	

MARKETING GRADUATE

	<u>1 Month to 31/10/2017</u>	<u>5 Months to 31/10/2017</u>	<u>Budget</u>
Opening Balance			
	-4294.09	0.00	
INCOME			
HIE	<u>0.00</u>	<u>0.00</u>	
Total	0.00	0.00	
EXPENDITURE			
Employment Costs including Salary	1703.16	5790.92	
Recruitment	0.00	195.80	
Travel and Subsistence	117.40	127.93	
Training	0.00	0.00	
Equipment	0.00	0.00	
Total	1820.56	6114.65	
Net Cash Flow	-1820.56	-6114.65	
Closing Balance	-6114.65	-6114.65	

CEC CONSTRUCTION

	<u>1 Month to 31/10/2017</u>	<u>to 31/10/2017</u>	<u>Budget</u>
Opening Balance			
	-14587.12	0.00	
INCOME			
Coastal Communities		450000.00	450000.00
Big Lottery		1069058.00	1068967.00
HIE		244000.00	244000.00
CnES		100000.00	100000.00
Scottish Government - Regeneration Fund		200000.00	200000.00
HHP		9398.75	
Robertson Trust		20000.00	20000.00
Scottish Hydro Electric Community Grant		<u>15600.00</u>	15600.00
Total	0.00	2,108,056.75	2098567.00
EXPENDITURE			
Site Works		51755.52	43210.00
Community Building Construction		1736104.03	1710638.00
Fixture & Fittings		4087.00	
Building Warrants/Statutory Fees		5256.00	6180.00
Professional fees and expenses		182559.68	180078.00

Legal Fees (for grants)		739.00	3863.00
Cleaning		1500.00	
Landscaping		741.67	
40% non reclaimable VAT (now 5%)		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 31/10/2017****10 Months to 31/10/2017**

Opening Balance		4105.03		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	153.18		153.18	
Shed Insurance	0.00		0.00	
Maintenance	262.19		969.36	
Crown Estate	0.00		100.00	
Safety Equipment	0.00		25.90	
Electricity	93.89		284.83	
Advertising	0.00		0.00	
Misc	<u>0.00</u>		<u>0.00</u>	
Total		509.26		1533.27
Net Cash Flow		-509.26		1665.42
Closing Balance		3595.77		3595.77

CAMPING

	<u>1 Month to 31/10/2017</u>	<u>10 Months to 31/10/2017</u>
Opening Balance		17933.88
INCOME		
Camping Spots	85.00	1835.00
Talla na Mara	456.00	9241.00
Seilebost School	<u>0.00</u>	<u>6961.67</u>
Total		18037.67
EXPENDITURE		
Paypal Fees	7.69	217.08
Signs	0.00	0.00
Advertising	0.00	119.98
Leaflet Holders	0.00	0.00
Seilebost Toilets	440.00	1173.42
Total	447.69	1510.48
NET CASH FLOW	93.31	16527.19
Closing Balance		18027.19

LUSKENTYRE HOUSE PLOTS

	<u>1 Month to 31/10/2017</u>	<u>to 31/10/2017</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	0.00	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	0.00	167444.27
NET CASH FLOW	0.00	6520.86
Closing Balance		6520.86

BIG FUNDING (FIRST GRANT)

	<u>1 Month to 31/10/2017</u>	<u>to 31/10/2017</u>
Opening Balance		14687.37
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		
Employment Costs	951.70	24248.44
Total	951.70	26009.33
NET CASH FLOW	-951.70	13735.67
Closing Balance		13735.67

CEC - FIXTURES AND FITTINGS

	<u>1 Month to 31/10/2017</u>	<u>to 31/10/2017</u>
Opening Balance		-14513.25
INCOME		
CEC VAT Reclaim	0.00	45000.00
RSPB desk difference	<u>0.00</u>	<u>396.27</u>
Total	0.00	45396.27
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	190.00	190.00
5% non reclaimable VAT	1.90	526.10
Total	191.90	60101.42
NET CASH FLOW	-191.90	-14705.15
Closing Balance	-14705.15	-14705.15

TALLA NA MARA

	<u>1 Month to 31/10/2017</u>	<u>to 31/10/2017</u>
Opening Balance	35971.58	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	912.55	16622.61
Shared running costs	851.66	851.66
Share of advertising costs	0.00	120.00
Room rental	0.00	318.05
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	50.00	50.00
Film Club	0.00	319.17
Fisherman Puppet Show	0.00	35.83
HoRo	0.00	1678.82
Ball	0.00	83.33
Merchandise	127.50	1365.84
Gallery Sales	0.00	6736.87
Gallery Commission	430.00	1014.75
Catering	0.00	312.50
Refreshment sales	0.00	152.56
Misc	0.00	13.23
Total	2371.71	92563.70
EXPENDITURE		
Advertising	499.00	3183.00
Lease - Legal Fees	0.00	945.33
Catering/accommodation	458.34	21448.34
Camping	0.00	91.80
Merchandise	154.50	1947.58
Gallery Sales	1720.00	5894.13
Cleaning supplies	111.30	1090.43
Cleaning labour	493.30	4708.57
Window Cleaning	0.00	180.00
Grass Cutting	20.00	120.00
Maintenance	29.83	959.40
Licence	210.00	1589.45
Equipment	0.00	827.57
Sewerage	264.70	264.7
Pest Control	162.50	162.5
Opening event supplies	0.00	445.85
Electric charge point	0.00	9269.51
Refreshments	55.40	221.76
Cinema/Shows/Ticket Share	0.00	188.35
Lucky2bhere expenditure	2,462.90	3533.3
HoRo/Steak expenditure	0.00	1662.75
Cycling Grant	0.00	405
Consumables	0.00	536.25
Fire Safety	0.00	94.45
Wedding Fair	0.00	759.12
Office	0.00	21.33
Film (Christmas)	0.00	150
Merch Packaging	0.00	6.98
Misc	0.00	145.70
		<u>9.03</u>
Total	6641.77	60862.18
NET CASH FLOW	-4270.06	31701.52
Closing Balance	31701.52	31701.52

OPENING (BIG LOTTERY GRANT)

	<u>1 Month to 31/10/2017</u>	<u>to 31/10/2017</u>	
Opening Balance		4915.00	0.00
INCOME			
Big Lottery Grant	0.00	4915.00	
Total		0.00	4915.00
EXPENDITURE			
Visitors Book	47.75	47.75	
Travel VIP	249.67	249.67	
Total		297.42	297.42
NET CASH FLOW		-297.42	4617.58
Closing Balance		4617.58	4617.58

SSE RESILIENCE FUND

	<u>1 Month to 31/10/2017</u>	<u>to 31/10/2017</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

