

WHT INCOME & EXPENDITURE 01/04/14 - 30/06/14

BIG LOTTERY

	<u>3 Months to 30/06/2014</u>	<u>6 months to 30/06/14</u>	<u>Budget</u>
Opening Balance	10764.25	21133.64	
INCOME			
Big Lottery Revenue Grant	0.00	0.00	
Big Lottery Hydro Claim	0.00	1960.00	
Expenses Overpayment March 2014	2.00	2.00	
Expenses Overpayment June 2014	<u>79.55</u>	<u>79.55</u>	
Total	81.55	2041.55	0.00
EXPENDITURE			
Payroll	4566.72	11433.58	
Tax and NI	1825.25	4074.56	
Pension contributions	275.00	687.50	
Travel and Subsistence	191.65	566.04	
Tarbert Office Costs	0.00	318.69	
Seilebost Office Costs	0.00	858.08	
Advertising	70.00	120.00	
Website	11.99	29.95	
Venue Hire	0.00	0.00	
Equipment Costs	22.98	22.98	
Software Costs	0.00	0.00	
Stationery, printing, postage etc	195.14	379.87	
Telephone/Internet Access	69.95	207.58	
Accountancy Fees and Payroll	121.00	175.00	
Training & Conference costs	0.00	175.00	
Membership to professional organisations	75.00	150.00	
Insurance	272.93	828.17	
Misc	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Total	7697.61	20027.00	0.00
Net Cash Flow	-7616.06	-17985.45	
Closing Balance	3148.19	3148.19	

CEC REVENUE

	<u>3 Months to 30/06/2014</u>	<u>6 months to 30/06/14</u>	<u>Budget</u>
Opening Balance	0.00	0.00	
INCOME			
	0.00	0.00	
Total	0.00	0.00	0.00
EXPENDITURE			
Payroll	2283.26	2283.26	
Tax and NI	530.64	530.64	
Pension contributions	137.50	137.50	
Travel and Subsistence	156.15	156.15	
Seilebost Office Costs	0.00	0.00	
Advertising	0.00	0.00	
Website	34.74	34.74	
Insurance	250.62	250.62	
Venue Hire	0.00	0.00	
Equipment Costs	0.00	0.00	
Software Costs	24.49	24.49	
Stationery, printing, postage etc	1.72	1.72	
Telephone/Internet Access	52.83	52.83	
Accountancy Fees and Payroll	0.00	0.00	
Training & Conference costs	0.00	0.00	
Membership to professional organisations	0.00	0.00	
Misc	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Cash Flow	3471.95	3471.95	
Closing Balance	-3471.95	-3471.95	

CORE ADMIN

	<u>3 Months to 30/06/14</u>	<u>6 months to 30/06/14</u>	<u>Budget</u>
Opening Balance	36134.95	11489.83	
INCOME			
Croft Rent	1044.87	1219.95	
Donations	9.00	9.00	
Membership	1.00	3.00	
Paypal	0.00	0.00	
Land Sales	19475.00	42975.00	
Management & Admin fees	500.00	1000.00	
Wayleaves	307.56	307.56	
Sporting Lets	0.00	500.00	
Grazings Let	0.00	0.00	
WHRL Loan Interest	0.00	0.00	
School Let	10.00	10.00	
Friends of WHT	40.00	70.00	

Other	0.46	0.46	
Transfer of Beach Festival Funds	<u>3519.52</u>	<u>3519.52</u>	
Total	24907.41	49614.49	0.00
EXPENDITURE			
Legal Fees	0.00	0.00	
Bank Charges	0.64	2.88	
Paypal Fees	0.00	0.00	
Donations	100.00	100.00	
CnES Loan Interest (Scarista Turbine)	0.00	40.72	
CnES Registration of loan fee	0.00	10.00	
Scarista Turbine Loan	5000.00	5000.00	
Hospitality	12.75	19.75	
accidental overpayment	0.00	2.00	
Close Rubha Romagaidh Account	241.33	241.33	
Total	5354.72	5416.68	0.00
Net Cash Flow	19552.69	44197.81	
Closing Balance	55687.64	55687.64	

Seilebost Office

	<u>3 Months to 30/06/14</u>	<u>6 months to 30/06/14</u>
Opening Balance	-187.59	-801.48
INCOME		
WHT 60% Share of office costs	0.00	858.08
Community Land Scotland Sub-let	0.00	250.00
RSPB Sub-let	526.56	876.32
EDF overpaid electricity	<u>0.00</u>	101.97
Total	526.56	2086.37
EXPENDITURE		
CNES Rent	500.00	500.00
Internet	108.90	231.42
Electricity	107.17	195.43
Cleaning Supplies	0.00	26.39
Oil	<u>0.00</u>	<u>708.75</u>
Total	716.07	1661.99
Net Cash Flow	-189.51	424.38
Closing Balance	-377.10	-377.10

CEC CONSTRUCTION

	<u>3 Months to 30/06/14</u>	<u>6 months to 30/06/14</u>
Opening Balance	0.00	0.00
INCOME		
Coastal Communities	23821.00	23821.00
Big Lottery	0.00	0.00
HIE	0.00	0.00
CnES	<u>0.00</u>	0.00
Scottish Government - Regeneration Fund		
Total	23821.00	23821.00
EXPENDITURE		
Architect	23494.70	23494.70
Building Warrant	4617.00	4617.00
Accoustics Consultant	2250.00	2250.00
Total	30361.70	30361.70
Net Cash Flow	-6540.70	-6540.70
Closing Balance	-6540.70	-6540.70

HHP HOUSING

	<u>3 Months to 30/06/14</u>	<u>6 months to 30/06/14</u>
Opening Balance	0.00	0.00
INCOME		
	<u>0.00</u>	<u>0.00</u>
Total	0.00	0.00
EXPENDITURE		
Legal Fees	928.00	928.00
Total	928.00	928.00
Net Cash Flow	-928.00	-928.00
Closing Balance	-928.00	-928.00

HORGABOST MARINE PROJECT

	<u>3 Months to 30/06/14</u>	<u>to 30/06/14</u>	<u>Budget</u>
Opening Balance	-17026.79	0.00	
INCOME			
Big Lottery	0.00	70787.72	94149.00
LEADER	14035.13	42586.58	
Own Funds	14035.13	113374.30	6699.00
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	0.00	7815.82	3600.00
Ground Preparation	0.00	20061.84	18000.00
Kit erection & Concreting	7075.00	14250.00	16200.00
Harris Plant - offload shed	0.00	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	0.00	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	0.00	0.00	15258.00
Total	7075.00	123440.96	167838.00
Net Cash Flow	6960.13	-10066.66	
Closing Balance	-10066.66	-10066.66	

PONTOON - OPERATING COSTS

	<u>3 Months to 30/06/14</u>	<u>To 30/06/14</u>
Opening Balance	4180.60	0.00
INCOME		
Rent	0.00	0.00
Advance Rent	0.00	5000.00
Total	0.00	5000.00
EXPENDITURE		
Insurance	0.00	819.40
Maintenance	231.00	231.00
Safety Equipment	51.49	51.49
Total	282.49	1101.89
Net Cash Flow	-282.49	3898.11
Closing Balance	3898.11	3898.11

BEACH FESTIVAL

	<u>3 Months to 30/06/14</u>	<u>To 30/06/14</u>
Opening Balance	5285.52	0.00
INCOME		
Awards for All	-1666.00	334.00
John Muir Grant	0.00	550.28
Earnings from Festival	0.00	8786.88
Total	-1666.00	9671.16
EXPENDITURE		
Cost of Festival	100.00	6151.64
Transfer funds to core admin	3519.52	3519.52
Total	3619.52	9671.16
Net Cash Flow	-5285.52	0.00
Closing Balance	0.00	0.00

RUBHA ROMAGAI DH

	<u>3 Months to 30/06/14</u>	<u>To 30/06/14</u>
Opening Balance	-241.33	0.00
INCOME		
HIE	0.00	12561.00
Big Lottery - capital claim	0.00	30295.46
Close account from core admin	241.33	241.33
Total	241.33	43097.79
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	241.33	0.00
Closing Balance	0.00	0.00

CAMPING SPOTS

	<u>3 Months to 30/06/14</u>	<u>6 months to 30/06/14</u>
Opening Balance	435.69	421.30
INCOME		
Camping Spot Payments:		
Paypal	235.00	250.00
Cheque	55.00	55.00
Cash	<u>35.00</u>	35.00
Total	325.00	340.00
EXPENDITURE		
Paypal Fees	9.69	10.30
Signs	0.00	0.00
Leaflet Holders	<u>31.65</u>	<u>31.65</u>
Total	41.34	41.95
NET CASH FLOW	283.66	298.05
Closing Balance	719.35	719.35

LUSKENTYRE HOUSE PLOTS

	<u>3 Months to 30/06/14</u>	<u>to 30/06/14</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 30/06/14</u>	<u>To 30/06/14</u>
Opening Balance	0.00	0.00
INCOME		
Big Lottery - Capital Claim	0.00	4812.00
Total	0.00	4812.00
EXPENDITURE		
Feasibility Study	0.00	4762.00
Advert for planning application	0.00	50.00
Met Mast - transportation and donation	152.95	152.95
Total	152.95	4964.95
NET CASH FLOW	-152.95	-152.95
Closing Balance	-152.95	-152.95

SEILEBOST SCHOOL - PURCHASE

	<u>3 Months to 30/06/14</u>	<u>to 30/06/14</u>
Opening Balance	12545.50	0.00
INCOME		
HIE - School Survey	1223.50	1223.50
Big Lottery	0.00	12595.50
Total	1223.50	13819.00
EXPENDITURE		
Asbestos Test	0.00	50.00
Tarrance - Survey on School	2397.00	2397.00
Total	2397.00	2447.00
NET CASH FLOW	-1173.50	11372.00
Closing Balance	11372.00	11372.00

ACCOUNT RECONCILIATION - 30/06/14

Bank Accounts		Management Accounts	
Lottery 06001594	23821.00	Big Lottery	3148.19
Main 06001463	25069.06	CEC Revenue	-3471.95
Petty Cash	223.42	Seilebost Office	-377.10
Paypal	375.05	Core Admin	55687.64
		Camping Spots	719.35
		Horgabost Marine Access Pr	-10066.66
		Pontoon - Operating Costs	3898.11
		Beach Festival	0.00
		Rubha Romagaidh	0.00
		CEC - Construction	-6540.70
		HHP Housing	-928.00
		Luskentyre House Plots	-780.00
		Horgabost Turbine	-152.95

		Seilebost School - Purchase	11372.00	
		Hydro	0.00	
		Scarista Track	857.29	
		TIG Loan	2000.00	
	Total	49488.53		
Less:Unpresented Cheques*		<u>-133.80</u>		
		WHRL Transfer	-821.36	
		VAT	<u>-5189.13</u>	
	Total	<u>49354.73</u>		Total <u>49354.73</u>