

WHT INCOME & EXPENDITURE - APRIL 2017

CEC REVENUE

	1 Month to 30/04/2017	8 Months to 30/04/2017	Budget
Opening Balance		24755.59	673.67
INCOME			
WHT	0.00	0	
Big Lottery Revenue	0.00	40201.00	
Total		0.00	40201.00
EXPENDITURE			
REVENUE COSTS:			
Employment Costs	2380.82	15388.15	0.00
Travel and Subsistence	0.00	0	
Recruitment	0.00	0.00	
Other employer costs	0.00	2459.53	0.00
Mobile phone	29.46	94.95	
Polytunel training and consumables	0.00	0.00	0.00
Training	0.00	0.00	
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		2410.28	18529.36
Net Cash Flow		-2410.28	21671.64
Closing Balance		22345.31	22345.31

CORE ADMIN

	1 Month to 30/04/2017	4 Months to 30/04/2017	Budget
Opening Balance		59304.46	56761.16
INCOME			
Croft/Agricultural Rent	0.00	62.62	
Sporting Lets	0.00	600.00	
School Let	20.00	20.00	
Donations	23.00	1092.00	
Membership	0.00	0.00	
Land Sales	0.00	2500.00	
Land rental	0.00	1732.78	
Management & Admin fees	2000.00	7680.00	
Consultancy	0.00	125.00	
Wayleaves	0.00	4.20	
Friends of WHT	0.00	45.00	
End of year Transfers	0.00	0.00	
WHRL Loan Interest /Repayment	0.00	0.00	
Misc	0.00	16.35	
HIE	0.00	0.00	
Interest	8.74	33.98	
SMP	0.00	0.00	
Total		2051.74	13911.93
EXPENDITURE			0.00
Architect Fees	0.00	0.00	0.00
Donations	0.00	0.00	0.00
Equipment	0.00	953.55	953.55
Hospitality	0.00	0.00	0.00
Companies House Annual Return	0.00	0.00	0.00
Stationary, printing, postage, data storage etc	48.49	492.37	540.86
Website	11.99	11.99	23.98
Software	90.00	90.00	180.00
Insurance	447.69	1392.82	1840.51
Telephone and Internet	140.48	539.10	679.58
Employment Cost	1161.06	7123.21	8284.27
Travel and Subsistence	42.75	336.15	378.90
Legal Fees	0.00	0.00	0.00
Membership	50.00	50.00	100.00
Accountancy	0.00	207.00	207.00
Card management fee	45.24	155.90	201.14
Feasibility Study	0.00	0.00	0.00
Misc	0.00	2.50	2.50
Total		2037.70	11354.59
Net Cash Flow		14.04	2557.34
Closing Balance		59318.50	59318.50

Seilebost Office

	1 Month to 30/04/2017	4 Months to 30/04/2017
Opening Balance	1097.67	1967.67
INCOME		
WHT 50% Share of office costs	0.00	0.00
HDL Let	0.00	0.00
TIG-Energy Saving Measures	0.00	0.00
RSPB Sub-let	0.00	0.00
RSPB Share of Expenses	0.00	0.00
Total	0.00	0.00
EXPENDITURE		
Internet	0.00	0.00
Water	0.00	64.85
Electricity	136.25	272.95
Hospitality & Cleaning Supplies	0.00	0.00
Oil	0.00	582.50
TIG-Energy Saving Measures	0.00	0.00
Maintenance	0.00	0.00
Safety Equipment	<u>0.00</u>	<u>85.95</u>
Total	136.25	1006.25
Net Cash Flow	-136.25	-1006.25
Closing Balance	961.42	961.42

DEVELOPMENT OFFICER

	1 Month to 30/04/2017	to 30/04/2017	Budget
Opening Balance	-4575.34	0.00	
INCOME			
SMP	0.00	5081.90	
HIE	<u>0.00</u>	<u>24899.00</u>	
Total	0.00	29980.90	
EXPENDITURE			
Employment Costs including Salary	1214.61	28454.23	12500.00
Maternity Pay	0.00	5202.32	
Recruitment	0.00	678.76	750.00
Travel and Subsistence	207.16	545.11	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	1421.77	35978.01	
Net Cash Flow	-1421.77	-5997.11	
Closing Balance	-5997.11	-5997.11	

CEC CONSTRUCTION

	1 Month to 30/04/2017	to 30/04/2017	Budget
Opening Balance	25414.01	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	28437.36	1727573.98	1710638.00
Fixture & Fittings	0.00	4087.00	
Building Warrants/Statutory Fees	0.00	5256.00	6180.00
Professional fees and expenses	0.00	180389.42	180078.00
Legal Fees (for grants)	0.00	739.00	3863.00
Cleaning	0.00	1500.00	
40% non reclaimable VAT (now 5%)	7.37	139786.55	155517.00
Total	28444.73	2111087.47	2099486.00
Net Cash Flow	-28444.73	-3030.72	
Closing Balance	-3030.72	-3030.72	

COASTAL ASSETS**1 Month to 30/04/2017****4 Months to 30/04/2017**

Opening Balance		1808.79		1930.35
INCOME				
Pontoon Rent	0.00		0.00	
The Cliff' Rent	0.00		0.00	
Safety Equipment	0.00		0.00	
Electricity	0.00		0.00	
Total		0.00		0.00
EXPENDITURE				
Pontoon Insurance	0.00		0.00	
Shed Insurance	0.00		0.00	
Maintenance	0.00		0.00	
Crown Estate	0.00		0.00	
Safety Equipment	0.00		25.90	
Electricity	0.00		95.66	
Advertising	0.00		0.00	
Misc	<u>0.00</u>		<u>0.00</u>	
Total		0.00		121.56
Net Cash Flow		0.00		-121.56
Closing Balance		1808.79		1808.79

CAMPING

	<u>1 Month to 30/04/2017</u>	<u>4 Months to 30/04/2017</u>
Opening Balance		
	4145.69	1500.00
INCOME		
Camping Spots	210.00	245.00
Talla na Mara	875.00	3215.00
Seilebost School	<u>165.00</u>	<u>510.00</u>
Total	1250.00	3970.00
EXPENDITURE		
Paypal Fees	22.12	41.43
Signs	0.00	0.00
Advertising	0.00	55.00
Leaflet Holders	0.00	0.00
Seilebost Toilets	75.64	75.64
Total	97.76	172.07
NET CASH FLOW	1152.24	3797.93
Closing Balance	5297.93	5297.93

LUSKENTYRE HOUSE PLOTS

	<u>1 Month to 30/04/2017</u>	<u>to 30/04/2017</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	50000.00	150000.00
SSE Community Trust Grant	<u>0.00</u>	<u>13650.00</u>
Total	50000.00	170700.00
EXPENDITURE		
Water Supply Design	0.00	780.00
Water Installation	0.00	34003.42
Professional Fees	0.00	72.00
Loan for House Build	50000.00	100000.00
Electricity Works	<u>0.00</u>	<u>32588.85</u>
Total	50000.00	167444.27
NET CASH FLOW	0.00	3255.73
Closing Balance	3255.73	3255.73

BIG FUNDING (FIRST GRANT)

	<u>1 Month to 30/04/2017</u>	<u>to 30/04/2017</u>
Opening Balance		
	21418.35	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		
Employment Costs	1374.07	17939.83
Total	1374.07	19700.72
NET CASH FLOW	-1374.07	20044.28
Closing Balance	20044.28	20044.28

CEC - FIXTURES AND FITTINGS

	<u>1 Month to 30/04/2017</u>	<u>to 30/04/2017</u>
Opening Balance		
	914.33	0.00
INCOME		
CEC VAT Reclaim	0.00	45000.00
	<u>0.00</u>	<u>0.00</u>
Total	0.00	45000.00
EXPENDITURE		
Tables	-200.00	7754.17
Chairs	0.00	12040.00
Office Furniture	0.00	5692.63
Fire Safety Equipment	0.00	2105.65
Fencing	0.00	1059.21
Sound Cables	0.00	203.00
Gallery	0.00	262.30
Curtains, blinds, and track	0.00	2180.43
crockery, cutlery and glasses	0.00	5674.60
Kitchen/Restaurant	0.00	187.49
Cleaning equipment	58.27	2675.63
Office fittings	0.00	88.91
Treatment room fittings	0.00	96.94
staff room fittings	17.49	125.81
Toilet/shower fittings	128.36	140.26
storage	99.99	427.24
kiln room	50.00	405.00
Fibre to centre	4362.62	5352.62
Projector	0.00	1720.00
5% non reclaimable VAT	46.86	457.37
Total	4563.59	48649.26

NET CASH FLOW	-4563.59	-3649.26
Closing Balance	-3649.26	-3649.26

TALLA NA MARA

	<u>1 Month to 30/04/2017</u>	<u>to 30/04/2017</u>	
Opening Balance		10906.47	0.00
INCOME			
Weddings	0.00	5257.31	5257.31
Conferences	0.00	616.67	616.67
Business Unit rent	0.00	990.00	990.00
Room rental	53.34	53.34	106.68
Cycling grant	0.00	12600.00	12600.00
Bord nan Gaidhlig grant	0.00	3920.00	3920.00
Lucky2BHere	0.00	3787.30	3787.30
Film Club	110.83	319.17	430.00
Fisherman Puppet Show	35.83	35.83	71.66
HoRo	33.33	33.33	66.66
Refreshment sales	33.08	102.56	135.64
	<u>0.00</u>		0.00
Total		266.41	27715.51
			0.00
			0.00
EXPENDITURE			
Advertising	0.00	2419.00	2419.00
Catering	0.00	540.00	540.00
Camping	19.34	19.34	38.68
Merchandise	772.50	772.50	1545.00
Cleaning supplies	171.91	487.34	659.25
Cleaning labour	548.78	919.53	1468.31
Licence	0.00	1379.45	1379.45
Equipment	0.00	392.03	392.03
Opening event supplies	0.00	445.85	445.85
Electric charge point	0.00	9269.51	9269.51
Refreshments	0.00	114.34	114.34
Cinema/Shows/Ticket Share	158.35	188.35	346.70
Lucky2bhere expenditure	0.00	1070.4	1070.40
Consumables	0.00	99.37	99.37
Misc	0.00	87.47	87.47
	<u>0.00</u>	<u>9.03</u>	9.03
Total		1670.88	18213.51
			0.00
NET CASH FLOW		-1404.47	9502.00
Closing Balance		9502.00	9502.00

OPENING (BIG LOTTERY GRANT)

	<u>1 Month to 30/04/2017</u>	<u>to 30/04/2017</u>	
Opening Balance		4915.00	0.00
INCOME			
Big Lottery Grant	0.00		4915.00
Total	<u>0.00</u>	0.00	4915.00
EXPENDITURE			
	0.00		
Total		0.00	0.00
NET CASH FLOW		0.00	4915.00
Closing Balance		4915.00	4915.00

SSE RESILIENCE FUND

	<u>1 Month to 30/04/2017</u>	<u>to 30/04/2017</u>	
Opening Balance		17337.50	0.00
INCOME			
SSE Grant	0.00		17450.00
Total	<u>0.00</u>	0.00	17450.00
EXPENDITURE			
Radio Licence	0.00		112.50
Total		0.00	112.50
NET CASH FLOW		0.00	17337.50
Closing Balance		17337.50	17337.50

Lottery 06001594	1.00	CEC Revenue	22345.31
Main 06001463	5675.42	Seilebost Office	961.42
Savings 10031369	206995.30	Development Officer	-5997.11
Petty Cash	884.40	Core Admin	59318.50
Paypal	1577.40	Coastal Assets	1808.79
HMRC - SMP	1179.40	CEC - Construction	-3030.72
		CEC Const - F & F	-3649.26
		Big Funding (first grant)	20044.28
		Housing Development	22500.00
		Luskentyre House Plots	3255.73
		Camping	5297.93
		Talla na Mara	9502.00
		Horgabost Turbine	-6348.43
		Opening (Big Lottery Grant)	4915.00
Less:Unpresented Cheques*		SSE Resilience Fund	17337.5
		PNP Transfer	-4785.28
		WHRL Transfer	709.25
		VAT	-2797.75
		RECLAIMED VAT	<u>74925.76</u>
	Total	216312.92	Total
			<u>216312.92</u>