

WHT INCOME & EXPENDITURE- SEPTEMBER 2016

CEC REVENUE

	1 Month to 30/09/2016	16 Months to 30/09/2016	Budget
Opening Balance		673.67	-181.49
INCOME			
WHT	0.00	0	
Big Lottery Revenue	0.00	27811.00	
Total		0.00	0.00
EXPENDITURE			
OVERHEADS:			
Salary	289.30	11480.39	
Employers Costs	35.06	1478.86	
Travel and Subsistence	0.00	77.82	
Total Overheads	324.36	13037.07	0.00
REVENUE COSTS:			
Salaries	1352.08	9784.07	0.00
Recruitment	0.00	1299.45	
Other employer costs	463.02	4067.85	0.00
Polytunnel training and consumables	0.00	0.00	0.00
Training	0.00	317.30	
Equipment	150.00	479.56	
Marketing	0.00	135.00	
Membership to professional organisations	0.00	125.00	
Insurances	0.00	0.00	0.00
Total Revenue Costs	1965.10	16208.23	0.00
Total Expenditure		2289.46	29245.30
Net Cash Flow		-2289.46	-1434.30
Closing Balance		-1615.79	-1615.79

CORE ADMIN

	1 Month to 30/09/2016	9 Month to 30/09/2016	Budget
Opening Balance		21377.24	31814.15
INCOME			
Croft/Agricultural Rent	44.72	1117.60	
Sporting Lets	0.00	1300.00	
School Let	150.00	620.00	
Donations	140.60	274.10	
Membership	0.00	0.00	
Land Sales	0.00	750.00	
Land rental	0.00	5368.40	
Management & Admin fees	0.00	250.00	
Consultancy	0.00	137.50	
Wayleaves	0.00	5418.00	
Friends of WHT	325.00	665.00	
Fundraising Events	0.00	0.00	
WHRL Loan Interest /Repayment	0.00	12597.66	
Misc	120.00	120.00	
HIE	0.00	1900.00	
Interest	6.90	55.16	
SMP	739.78	5515.40	
Total		1527.00	36088.82
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	307.81	756.40	
Insurance	171.26	2240.74	
Telephone and Internet	155.16	1258.74	
Employment Cost	2558.85	24334.89	
Travel and Subsistence	403.14	877.29	
Accountancy	0.00	25.00	
Feasibility Study	0.00	3800.00	
Transfer to Horgabost Marine Project	0.00	12010.23	
Misc	35.00	2400.48	
Total		3631.22	48629.95
Net Cash Flow		-2104.22	-12541.13
Closing Balance		19273.02	19273.02

Seilebost Office

	<u>1 Month to 30/09/2016</u>	<u>9 Month to 30/09/2016</u>
Opening Balance		
	663.15	2727.43
INCOME		
WHT 50% Share of office costs	0.00	0.00
HDL Let	0.00	0.00
RSPB Sub-let	750.00	750.00
RSPB Share of Expenses	555.86	555.86
Total	1305.86	1305.86
EXPENDITURE		
Internet	0.00	0.00
Water	0.00	240.24
Electricity	0.00	453.48
Hospitality & Cleaning Supplies	14.89	140.14
Oil	0.00	839.00
TIG-Energy Saving Measures	275.42	483.74
Maintenance	0.00	197.99
Total	290.31	2354.59
Net Cash Flow	1015.55	-1048.73
Closing Balance	1678.70	1678.70

DEVELOPMENT OFFICER

	<u>1 Month to 30/09/2016</u>	<u>to 30/09/2016</u>	<u>Budget</u>
Opening Balance			
	-3045.79	0.00	
INCOME			
SMP	697.90	4015.98	
HIE	0.00	21545.00	
Total	697.90	25560.98	
EXPENDITURE			
Employment Costs including Salary	175.95	22711.24	12500.00
Maternity Pay	683.78	3957.73	
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	14.67	346.95	
Share of Office and Utilities Costs	0.00	0.00	1000.00
Total	874.40	28783.27	
Net Cash Flow	-176.50	-3222.29	
Closing Balance	-3222.29	-3222.29	

CEC CONSTRUCTION

	<u>1 Month to 30/09/2016</u>	<u>to 30/09/2016</u>	<u>Budget</u>
Opening Balance			
	268964.70	0.00	
INCOME			
Coastal Communities	0.00	450000.00	450000.00
Big Lottery	0.00	733083.00	1068967.00
HIE	101280.27	239204.33	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	0.00	15600.00	15600.00
Total	101280.27	1,767,286.08	2098567.00
EXPENDITURE			
Site Works	0.00	81123.32	43210.00
Community Building Construction	155148.23	1212551.76	1710638.00
Fixture & Fittings	0.00	4087.00	
Building Warrants/Statutory Fees	0.00	5256.00	6180.00
Professional fees and expenses	0.00	147508.62	180078.00
Legal Fees (for grants)	0.00	739.00	3863.00
40% non reclaimable VAT	12411.86	113335.50	155517.00
Total	167560.09	1564601.20	2099486.00
Net Cash Flow	-66279.82	202684.88	
Closing Balance	202684.88	202684.88	

HHP HOUSING

	<u>1 Month to 30/09/2016</u>	<u>to 30/09/2016</u>	<u>Budget</u>
Opening Balance		18570.00	0.00
INCOME			
Land Sale	0.00	45000.00	90000.00
Total		0.00	45000.00
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	0.00	1000.00	1000.00
		0.00	26430.00
Net Cash Flow		0.00	18570.00
Closing Balance		18570.00	18570.00

HORGABOST MARINE PROJECT

	<u>1 Month to 30/09/2016</u>	<u>to 30/09/2016</u>	<u>Budget</u>
Opening Balance		-11865.23	0.00
INCOME			
Big Lottery	0.00	71331.71	94149.00
LEADER	0.00	53924.56	66990.00
Own Contribution - Core Admin	12010.23	12010.23	6699.00
		12010.23	137266.50
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	145.00	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	0.00	0.00	15180.00
Total		145.00	137266.50
Net Cash Flow		11865.23	0.00
Closing Balance		0.00	0.00

COASTAL ASSETS

	<u>1 Month to 30/09/2016</u>	<u>9 Month to 30/09/2016</u>
Opening Balance		2797.02
INCOME		
Pontoon Rent	0.00	0.00
The Cliff Rent	0.00	1500.00
Safety Equipment	0.00	35.96
Electricity	0.00	460.09
Insurance Claim	0.00	0.00
Total		0.00
EXPENDITURE		
Pontoon Insurance	910.22	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	511.57
Pontoon Repair	0.00	493.60
Misc	0.00	0.00
Total		910.22
Net Cash Flow		-910.22
Closing Balance		1886.80

CAMPING SPOTS

	<u>1 Month to 30/09/2016</u>	<u>9 Month to 30/09/2016</u>
Opening Balance		
	1681.72	490.50
INCOME		
Camping Spot Payments:		
Paypal	170.00	1065.83
Cheque	0.00	245.83
Card	15.00	30.00
Cash	<u>55.00</u>	<u>184.17</u>
Total	240.00	1525.83
EXPENDITURE		
Paypal Fees	6.31	37.72
Signs	0.00	0.00
Leaflet Holders	0.00	63.20
Transfer to Core Admin	<u>0.00</u>	<u>0.00</u>
Total	6.31	100.92
NET CASH FLOW	233.69	1424.91
Closing Balance	1915.41	1915.41

LUSKENTYRE HOUSE PLOTS

	<u>1 Month to 30/09/2016</u>	<u>to 30/09/2016</u>
Opening Balance		
	3327.73	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
Loan for House Build	0.00	50000.00
Electricity Works	<u>0.00</u>	<u>32588.85</u>
Total	0.00	117372.27
NET CASH FLOW	0.00	3327.73
Closing Balance	3327.73	3327.73

SEILEBOST HOOK-UPS

	<u>1 Month to 30/09/2016</u>	<u>to 30/09/2016</u>
Opening Balance		
	3668.84	519.71
INCOME		
Campervan Payments:		
Paypal	45.00	1290.25
Cheque	0.00	60.00
Card	75.00	1440.01
Cash	390.00	1932.67
Total	510.00	4722.93
EXPENDITURE		
Repairs	0.00	70.00
Marketing	0.00	453.99
Equipment	0.00	182.71
Payment charges and fees	65.31	127.41
Out of hours caretaker	200.00	475.00
Phone top-up	<u>0.00</u>	<u>20.00</u>
Total	265.31	1329.11
NET CASH FLOW	244.69	3393.82
Closing Balance	3913.53	3913.53

Pairc Nisabost Community Energy Project

	<u>1 Month to 30/09/2016</u>	<u>to 30/09/2016</u>
Opening Balance		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 30/09/2016</u>	<u>to 30/09/2016</u>
Opening Balance		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	6780.76
Employment Costs	<u>344.13</u>	<u>2670.89</u>
Total	1328.75	9451.65
NET CASH FLOW	-1328.75	30293.35
Closing Balance	30293.35	30293.35

CEC Construction - Fixture & Fittings

	<u>1 Month to 30/09/2016</u>	<u>to 30/09/2016</u>
Opening Balance		0.00
INCOME		
Total	<u>0.00</u>	<u>0.00</u>
EXPENDITURE		
Table	179.17	179.17
Sound Cables	203.00	203.00
Total	382.17	382.17
NET CASH FLOW	-382.17	-382.17
Closing Balance	-382.17	-382.17

Talla na Mara

	<u>1 Month to 30/09/2016</u>	<u>to 30/09/2016</u>
Opening Balance		0.00
INCOME		
Wedding Deposits	416.67	1250.01
Total	<u>0.00</u>	<u>0.00</u>
EXPENDITURE		
Campervan Hook Ups	0.00	120.00
Total	<u>0.00</u>	<u>0.00</u>
NET CASH FLOW	416.67	1130.01
Closing Balance	1130.01	1130.01

Lottery 06001594	1.00	CEC Revenue	-1615.79
Main 06001463	31630.77	Seilebost Office	1678.70
Savings 10031369	220011.36	Development Officer	-3222.29
Petty Cash	230.00	Core Admin	19273.02
Paypal	1247.62	Camping Spots	1915.41
HMRC - SMP	3111.16	Horgabost Marine Access Project	0.00
		Coastal Assets	1886.80
		CEC - Construction	202684.88
		CEC Const - F & F	-382.17
		Big Funding	30293.35
		HHP Housing	18570.00
		Luskentyre House Plots	3327.73
		Seilebost Hook-Ups	3913.53
		Talla na Mara	1130.01
		Horgabost Turbine	-6348.43
		PNCEP	-7816.70
		Hydro	0.00
Less:Unpresented Cheques*		TIG Loan	0.00
010392 (179/15 less O-6/15 Seilebost Turbine land rent less Seilebost Grazings room let)	-121.61	WHRL Transfer	9900.00
		VAT	<u>-19077.75</u>
Total	<u>256110.30</u>	Total	<u>256110.30</u>