

WHT INCOME & EXPENDITURE - JUNE 2017

CEC REVENUE

| | 1 Month to 30/06/2017 | 10 Months to 30/06/2017 | Budget |
|--|-----------------------|-------------------------|-----------------|
| Opening Balance | | 18827.93 | 673.67 |
| INCOME | | | |
| WHT | 0.00 | 0 | |
| Big Lottery Revenue | 0.00 | 40201.00 | |
| Total | | 0.00 | 40201.00 |
| EXPENDITURE | | | |
| REVENUE COSTS: | | | |
| Employment Costs | 2397.35 | 21245.99 | 0.00 |
| Travel and Subsistence | 0.00 | 0 | |
| Recruitment | 0.00 | 0.00 | |
| Other employer costs | 0.00 | 2459.53 | 0.00 |
| Mobile phone | 15.42 | 134.99 | |
| 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 | | 2412.77 | 24459.51 |
| Net Cash Flow | | -2412.77 | 15741.49 |
| Closing Balance | | 16415.16 | 16415.16 |

CORE ADMIN

| | 1 Month to 30/06/2017 | 6 Months to 30/06/2017 | Budget |
|---|-----------------------|------------------------|-----------------|
| Opening Balance | | 57132.09 | 56761.16 |
| INCOME | | | |
| Croft/Agricultural Rent | 204.72 | 1036.22 | |
| Sporting Lets | 0.00 | 1100.00 | |
| School Let | 0.00 | 20.00 | |
| Donations | 173.00 | 1815.44 | |
| Membership | 0.00 | 0.00 | |
| Land Sales | 0.00 | 2500.00 | |
| Land rental | 0.00 | 1732.78 | |
| Management & Admin fees | 0.00 | 7680.00 | |
| Consultancy | 0.00 | 125.00 | |
| Wayleaves | 252.60 | 476.60 | |
| Friends of WHT | 20.00 | 65.00 | |
| 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 | 8.37 | 50.57 | |
| Ni employment allowance | 418.43 | 1180.41 | |
| SMP | 0.00 | 0.00 | |
| Total | | 1077.12 | 17798.37 |
| EXPENDITURE | | | 0.00 |
| Donations | 0.00 | 0.00 | 0.00 |
| Equipment | 104.21 | 1057.76 | 1161.97 |
| Hospitality | 12.70 | 12.70 | 25.40 |
| Companies House Annual Return | 0.00 | 0.00 | 0.00 |
| Stationary, printing, postage, data storage etc | 56.00 | 634.35 | 690.35 |
| Website | 28.76 | 94.57 | 123.33 |
| Software + technical support | 0.00 | 119.17 | 119.17 |
| Insurance | 525.08 | 2287.08 | 2812.16 |
| Telephone and Internet | 90.13 | 3004.54 | 3094.67 |
| Employment Cost | 1649.89 | 10335.08 | 11984.97 |
| Consultancy | 1117.60 | 1117.60 | 2235.20 |
| Travel and Subsistence | 0.00 | 336.15 | 336.15 |
| Legal Fees | 0.00 | 0.00 | 0.00 |
| Membership | 85.00 | 135.00 | 220.00 |
| Accountancy | 0.00 | 207.00 | 207.00 |
| Card management fee | 66.15 | 258.62 | 324.77 |
| Land rental share | 0.00 | 125.00 | 125.00 |
| Misc | 0.00 | 361.22 | 361.22 |
| Total | | 3735.52 | 20085.84 |
| Net Cash Flow | | -2658.40 | -2287.47 |
| Closing Balance | | 54473.69 | 54473.69 |

Seilebost Office

| | <u>1 Month to 30/06/2017</u> | <u>6 Months to 30/06/2017</u> |
|-------------------------------------|------------------------------|-------------------------------|
| Opening Balance | | |
| | 127.37 | 1967.67 |
| INCOME | | |
| WHT 50% Share of office costs | 0.00 | 0.00 |
| Room rental | 135.00 | 305.00 |
| RSPB Sub-let | 0.00 | 0.00 |
| RSPB Share of Expenses | 0.00 | 0.00 |
| Non domestic rates - refund | 615.12 | 615.12 |
| Total | 750.12 | 920.12 |
| EXPENDITURE | | |
| Water | 0.00 | 141.10 |
| Electricity | 0 | 272.95 |
| Cleaning Supplies | 91.78 | 205.00 |
| Oil | 286.25 | 868.75 |
| Maintenance | 312.00 | 423.00 |
| Camping extras | 0.00 | 86.42 |
| Transaction charges | 1.20 | 3.24 |
| Non domestic rates (to be refunded) | 0.00 | 615.12 |
| Safety Equipment | <u>0.00</u> | <u>85.95</u> |
| Total | 691.23 | 2701.53 |
| Net Cash Flow | 58.89 | -1781.41 |
| Closing Balance | 186.26 | 186.26 |

DEVELOPMENT OFFICER

| | <u>1 Month to 30/06/2017</u> | <u>to 30/06/2017</u> | <u>Budget</u> |
|-------------------------------------|------------------------------|----------------------|---------------|
| Opening Balance | | | |
| | -7716.15 | 0.00 | |
| INCOME | | | |
| SMP | 0.00 | 5081.90 | |
| HIE | <u>2956.00</u> | <u>27855.00</u> | |
| Total | 2956.00 | 32936.90 | |
| EXPENDITURE | | | |
| Employment Costs including Salary | 1096.12 | 31085.79 | 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 | 1096.12 | 38793.17 | |
| Net Cash Flow | 1859.88 | -5856.27 | |
| Closing Balance | -5856.27 | -5856.27 | |

MARKETING GRADUATE

| | <u>1 Month to 30/06/2017</u> | <u>1 Month to 30/06/2017</u> | <u>Budget</u> |
|-----------------------------------|------------------------------|------------------------------|---------------|
| Opening Balance | | | |
| | 0.00 | 0.00 | |
| INCOME | | | |
| HIE | <u>0.00</u> | <u>0.00</u> | |
| Total | 0.00 | 0.00 | |
| EXPENDITURE | | | |
| Employment Costs including Salary | 0.00 | 0.00 | |
| Recruitment | 60.80 | 60.80 | |
| Travel and Subsistence | 0.00 | 0.00 | |
| Training | 0.00 | 0.00 | |
| Equipment | 0.00 | 0.00 | |
| Total | 60.80 | 60.80 | |
| Net Cash Flow | -60.80 | -60.80 | |
| Closing Balance | -60.80 | -60.80 | |

CEC CONSTRUCTION

| | <u>1 Month to 30/06/2017</u> | <u>to 30/06/2017</u> | <u>Budget</u> |
|---|------------------------------|----------------------|-------------------|
| Opening Balance | | | |
| | -12636.13 | 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 | 181369.68 | 180078.00 |
| Legal Fees (for grants) | 0.00 | 739.00 | 3863.00 |

| | | | | |
|----------------------------------|------|------------------|-------------------|-------------------|
| Cleaning | 0.00 | 1500.00 | | |
| 40% non reclaimable VAT (now 5%) | 0.00 | 139881.65 | | 155517.00 |
| Total | | 0.00 | 2120692.88 | 2099486.00 |
| Net Cash Flow | | 0.00 | -12636.13 | |
| Closing Balance | | -12636.13 | -12636.13 | |

COASTAL ASSETS**1 Month to 30/06/2017****6 Months to 30/06/2017**

| | | | | |
|------------------------|-------------|----------------|-------------|----------------|
| Opening Balance | | 3125.91 | | 1930.35 |
| INCOME | | | | |
| Pontoon Rent | 0.00 | | 0.00 | |
| The Cliff' Rent | 1329.19 | | 2656.80 | |
| Safety Equipment | 0.00 | | 0.00 | |
| Electricity | 0.00 | | 0.00 | |
| Total | | 1329.19 | | 2656.80 |
| 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 | | 106.15 | |
| Advertising | 0.00 | | 0.00 | |
| Misc | <u>0.00</u> | | <u>0.00</u> | |
| Total | | 0.00 | | 132.05 |
| Net Cash Flow | | 1329.19 | | 2524.75 |
| Closing Balance | | 4455.10 | | 4455.10 |

CAMPING

| | <u>1 Month to 30/06/2017</u> | <u>6 Months to 30/06/2017</u> |
|----------------------|------------------------------|-------------------------------|
| Opening Balance | | 8471.90 |
| INCOME | | |
| Camping Spots | 310.00 | 815.00 |
| Talla na Mara | 922.50 | 6097.50 |
| Seilebost School | <u>2100.00</u> | <u>3670.00</u> |
| Total | | 3332.50 |
| EXPENDITURE | | |
| Paypal Fees | 46.66 | 129.14 |
| Signs | 0.00 | 0.00 |
| Advertising | 0.00 | 119.98 |
| Leaflet Holders | 0.00 | 0.00 |
| Seilebost Toilets | 175.00 | 250.64 |
| Total | | 221.66 |
| NET CASH FLOW | | 3110.84 |
| Closing Balance | | 11582.74 |

LUSKENTYRE HOUSE PLOTS

| | <u>1 Month to 30/06/2017</u> | <u>to 30/06/2017</u> |
|--|------------------------------|----------------------|
| Opening Balance | | 3255.73 |
| INCOME | | |
| Plot Sales | 0.00 | 0.00 |
| Plot purchaser contribution to house plots | 1765.13 | 8815.13 |
| Loan from CNES | 0.00 | 150000.00 |
| SSE Community Trust Grant | <u>0.00</u> | <u>13650.00</u> |
| Total | | 1765.13 |
| 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 |
| NET CASH FLOW | | 1765.13 |
| Closing Balance | | 5020.86 |

BIG FUNDING (FIRST GRANT)

| | <u>1 Month to 30/06/2017</u> | <u>to 30/06/2017</u> |
|--------------------------|------------------------------|----------------------|
| Opening Balance | | 18665.73 |
| INCOME | | |
| Repay Hydro Planning Fee | 0.00 | 1960.00 |
| WHRL Repay Big Funding | <u>0.00</u> | <u>37785.00</u> |
| Total | | 0.00 |
| EXPENDITURE | | |
| Employment Costs | 943.92 | 20262.30 |
| Total | | 943.92 |
| NET CASH FLOW | | -943.92 |
| Closing Balance | | 17721.81 |

CEC - FIXTURES AND FITTINGS

| | <u>1 Month to 30/06/2017</u> | <u>to 30/06/2017</u> |
|-----------------------------------|------------------------------|----------------------|
| Opening Balance | | -9122.55 |
| INCOME | | |
| CEC VAT Reclaim | 0.00 | 45000.00 |
| RSPB desk difference | <u>0.00</u> | <u>396.27</u> |
| Total | | 0.00 |
| EXPENDITURE | | |
| Tables | 0.00 | 7754.17 |
| Chairs + covers | 990.00 | 13030.00 |
| Office Furniture | 0.00 | 5692.63 |
| Fire Safety Equipment | 0.00 | 2105.65 |
| Fencing | 0.00 | 1059.21 |
| Sound Equipment | 202.16 | 3735.92 |
| Gallery | 0.00 | 351.48 |
| Curtains, blinds, and track | 293.38 | 2473.81 |
| crockery, cutlery and glasses etc | 0.00 | 6803.50 |
| Kitchen/Restaurant | 0.00 | 187.49 |
| Cleaning equipment | 13.82 | 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 |
| Hook-ups | 0.00 | 14.77 |
| Fibre to centre | 0.00 | 5352.62 |
| Signage | 0.00 | 194.87 |
| Marquee | 2376.16 | 3231.99 |
| Projector | 0.00 | 1720.00 |

| | | |
|------------------------|------------------|------------------|
| Comms cupboard | 0.00 | 152.50 |
| 5% non reclaimable VAT | 32.94 | 518.41 |
| Total | 3908.46 | 58409.28 |
| NET CASH FLOW | -3908.46 | -13013.01 |
| Closing Balance | -13031.01 | -13013.01 |

TALLA NA MARA

| | <u>1 Month to 30/06/2017</u> | <u>to 30/06/2017</u> |
|---------------------------------|------------------------------|----------------------|
| Opening Balance | 15057.57 | 0.00 |
| INCOME | | |
| Weddings | 8700.41 | 16457.72 |
| Corporate Events | 1125.83 | 1742.50 |
| Business Unit + Restaurant rent | 1383.53 | 5862.55 |
| Share of advertising costs | 60.00 | 60.00 |
| Room rental | 43.33 | 224.68 |
| Cycling grant | 0.00 | 12600.00 |
| Bord nan Gaidhlig grant | 0.00 | 3920.00 |
| Lucky2BHere | 0.00 | 3787.30 |
| Film Club | 0.00 | 319.17 |
| Fisherman Puppet Show | 0.00 | 35.83 |
| HoRo | 416.83 | 1678.82 |
| Ball | 83.33 | 83.33 |
| Merchandise | 446.67 | 547.51 |
| Gallery Sales | 1168.00 | 1408.00 |
| Gallery Commission | 0.00 | 0.00 |
| Refreshment sales | 50.00 | 152.56 |
| | <u>0.00</u> | <u>0.00</u> |
| Total | 13477.93 | 48879.97 |
| EXPENDITURE | | |
| Advertising | 105.00 | 2684.00 |
| Catering | 0.00 | 540.00 |
| Camping | 28.34 | 91.80 |
| Merchandise | 491.63 | 1264.13 |
| Cleaning supplies | 51.51 | 667.98 |
| Cleaning labour | 700.24 | 2335.53 |
| Window Cleaning | 90.00 | 90.00 |
| Grass Cutting | 20.00 | 20.00 |
| Maintenance | 40.00 | 299.68 |
| Licence | 0.00 | 1379.45 |
| Equipment | 220.35 | 612.38 |
| Opening event supplies | 0.00 | 445.85 |
| Electric charge point | 0.00 | 9269.51 |
| Refreshments | 0.00 | 146.86 |
| Cinema/Shows/Ticket Share | 0.00 | 188.35 |
| Lucky2bhere expenditure | 0.00 | 1070.4 |
| HoRo expenditure | 318.00 | 702.75 |
| Cycling Grant | 0.00 | 405 |
| Consumables | 0.00 | 99.37 |
| Fire Safety | 94.45 | 94.45 |
| Misc | 0.00 | 87.47 |
| | <u>0.00</u> | <u>9.03</u> |
| Total | 2159.52 | 22503.99 |
| NET CASH FLOW | 11318.41 | 26375.98 |
| Closing Balance | 26375.98 | 26375.98 |

OPENING (BIG LOTTERY GRANT)

| | <u>1 Month to 30/06/2017</u> | <u>to 30/06/2017</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 30/06/2017</u> | <u>to 30/06/2017</u> | |
|------------------------|------------------------------|----------------------|-----------------|
| Opening Balance | | 11890.00 | 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 |
| Radios | 0.00 | | 5447.50 |
| Generator | 9167.00 | | 9167.00 |
| Total | | 9167.00 | 14727.00 |
| NET CASH FLOW | | -9167.00 | 2723.00 |
| Closing Balance | | 2723.00 | 2723.00 |

| | | | | |
|----------------------------|-------|-----------|-----------------------------|-------------------------|
| Lottery 06001594 | | 1.00 | CEC Revenue | 16415.16 |
| Main 06001463 | | 10640.55 | Seilebost Office | 186.26 |
| Savings 10031369 | | 192011.89 | Development Officer | -5856.27 |
| Petty Cash | | 750.70 | Core Admin | 54473.69 |
| Paypal | | 5322.78 | Coastal Assets | 4455.10 |
| HMRC - SMP | | -4.44 | CEC - Construction | -12636.13 |
| | | | Marketing Graduate | -60.80 |
| | | | CEC Const - F & F | -13031.01 |
| | | | Big Funding (first grant) | 17721.81 |
| | | | Housing Development | 22500.00 |
| | | | Luskentyre House Plots | 5020.86 |
| | | | Camping | 11582.74 |
| | | | Talla na Mara | 26375.98 |
| | | | Horgabost Turbine | -6348.43 |
| | | | Opening (Big Lottery Grant) | 4915.00 |
| | | | SSE Resilience Fund | 2723 |
| Less: Unpresented Cheques* | | | PNP Transfer | -8910.43 |
| | 10416 | -175.00 | WHRL Transfer | 1222.55 |
| | 10417 | -151.20 | VAT | 12721.44 |
| | | | RECLAIMED VAT | <u>74925.76</u> |
| | | | Total | <u>208396.28</u> |
| | | | Total | <u>208396.28</u> |