

## WHT INCOME & EXPENDITURE - DECEMBER 2017

### CEC REVENUE

	1 Month to 31/12/2017	16 Months to 31/12/17	Budget
<b>Opening Balance</b>		9900.30	673.67
<b>INCOME</b>			
WHT	0	0	
Big Lottery Revenue	0.00	46261.00	
<b>Total</b>		<b>0.00</b>	<b>46261.00</b>
<b>EXPENDITURE</b>			
<b>REVENUE COSTS:</b>			
Employment Costs	2939.00	36590.32	0.00
Travel and Subsistence	0.00	0	
Recruitment	0.00	0.00	
Other employer costs	0.00	2459.53	0.00
Mobile phone	21.73	326.25	
Polytunel 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
<b>Total Expenditure</b>		<b>2960.73</b>	<b>39995.10</b>
<b>Net Cash Flow</b>		<b>-2960.73</b>	<b>6265.90</b>
<b>Closing Balance</b>		<b>6939.57</b>	<b>6939.57</b>

### CORE ADMIN

	1 Month to 31/12/2017	13 Months to 31/12/2017	Budget
<b>Opening Balance</b>		59571.51	56761.16
<b>INCOME</b>			
Croft/Agricultural Rent	121.44	2058.86	2180.30
Sporting Lets	750.00	2750.00	3500.00
School Let	0.00	20.00	20.00
Donations	18.02	2088.70	2106.72
1916 Raffle	555.00	895.00	1450.00
Win the gin / raffles	338.00	338.00	676.00
Window sticker donation	0.00	3.00	3.00
Membership	0.00	2.00	2.00
Land Sales	0.00	10131.50	10131.50
Land rental	0.00	1732.78	1732.78
Management & Admin fees	0.00	8138.33	8138.33
Consultancy	0.00	125.00	125.00
Wayleaves	0.00	511.63	511.63
Telecoms	0.00	10800.00	10800.00
Friends of WHT	85.00	790.00	875.00
End of year Transfers	0.00	0.00	0.00
WHRL Loan Interest /Repayment	0.00	0.00	0.00
DTAS expenses reimbursement	0.00	308.88	308.88
Misc	27.77	62.62	90.39
HIE	0.00	0.00	0.00
Interest	7.54	97.62	105.16
NI employment allowance	0.00	3000.00	3000.00
<b>Total</b>		<b>1902.77</b>	<b>43853.92</b>
<b>EXPENDITURE</b>			
Donations	0.00	100.00	100.00
Equipment	0.00	1057.76	1057.76
Hospitality	0.00	294.40	294.40
Companies House Annual Return	0.00	13.00	13.00
Stationary, printing, postage, data storage etc	84.38	1289.61	1373.99
Website	28.76	259.73	288.49
Software + technical support	0.00	299.00	299.00
Insurance	458.77	5031.49	5490.26
Telephone and Internet	148.38	5784.36	5932.74
Employment Cost	1390.76	20603.44	21994.20
Consultancy	0.00	1713.30	1713.30
Travel and Subsistence	7.20	741.10	748.30
Training	0.00	900.00	900.00
Legal Fees	622.00	622.00	1244.00
Membership	0.00	155.00	155.00
Accountancy	0.00	1507.00	1507.00
Card management fee	32.06	659.78	691.84
Purchase of Helfrich Plot	16500.00	16500.00	33000.00
Land rental share	0.00	125.00	125.00
ICO	0.00	35.00	35.00
1916 draw	0.00	266.67	266.67
Misc	30.50	485.97	516.47
<b>Total</b>		<b>19302.81</b>	<b>58443.61</b>
<b>Net Cash Flow</b>		<b>-17400.04</b>	<b>-14589.69</b>
<b>Closing Balance</b>		<b>42171.47</b>	<b>42171.47</b>

**Seilebost Office**

	<u>1 Month to 31/12/2017</u>	<u>12 Months to 31/12/2017</u>
<b>Opening Balance</b>		
	-3813.17	1967.67
<b>INCOME</b>		
WHT 50% Share of office costs	0.00	0.00
Room rental	250.00	1480.00
RSPB Sub-let	0.00	1387.29
RSPB Share of Expenses	0.00	0.00
Non domestic rates - refund	0.00	615.12
HIE design funding	2280.00	2280.00
<b>Total</b>	<b>2530.00</b>	<b>5762.41</b>
<b>EXPENDITURE</b>		
Water	0.00	319.98
Electricity	0	583.88
Cleaning Supplies	0.00	340.31
Oil	0.00	1438.25
Maintenance	113.20	628.70
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	0.00	560.00
Design and Planning	<u>1755.00</u>	<u>6216.00</u>
<b>Total</b>	<b>1868.20</b>	<b>10881.45</b>
<b>Net Cash Flow</b>	<b>661.80</b>	<b>-5119.04</b>
<b>Closing Balance</b>	<b>-3151.37</b>	<b>-3151.37</b>

**DEVELOPMENT OFFICER**

	<u>1 Month to 31/12/2017</u>	<u>to 31/12/2017</u>	<u>Budget</u>
<b>Opening Balance</b>			
	-11806.63	0.00	
<b>INCOME</b>			
SMP	0.00	5081.90	
HIE	<u>0.00</u>	<u>27855.00</u>	
<b>Total</b>	<b>0.00</b>	<b>32936.90</b>	
<b>EXPENDITURE</b>			
Employment Costs including Salary	1021.40	38015.25	12500.00
Maternity Pay	0.00	5202.32	
Recruitment	0.00	678.76	750.00
Travel and Subsistence	0.00	771.01	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
<b>Total</b>	<b>1021.40</b>	<b>45764.93</b>	
<b>Net Cash Flow</b>	<b>-1021.40</b>	<b>-12828.03</b>	
<b>Closing Balance</b>	<b>-12828.03</b>	<b>-12828.03</b>	

**MARKETING GRADUATE**

	<u>1 Month to 31/12/2017</u>	<u>7 Months to 31/12/2017</u>	<u>Budget</u>
<b>Opening Balance</b>			
	-7487.85	0.00	
<b>INCOME</b>			
HIE	<u>0.00</u>	<u>284.20</u>	
<b>Total</b>	<b>0.00</b>	<b>284.20</b>	
<b>EXPENDITURE</b>			
Employment Costs including Salary	1825.72	9107.24	
Recruitment	0.00	195.80	
Travel and Subsistence	0.00	294.73	
Training	0.00	0.00	
Equipment	0.00	0.00	
<b>Total</b>	<b>1825.72</b>	<b>9597.77</b>	
<b>Net Cash Flow</b>	<b>-1825.72</b>	<b>-9313.57</b>	
<b>Closing Balance</b>	<b>-9313.57</b>	<b>-9313.57</b>	

**CEC CONSTRUCTION**

	<u>1 Month to 31/12/2017</u>	<u>to 31/12/2017</u>	<u>Budget</u>
<b>Opening Balance</b>			
	-14587.12	0.00	
<b>INCOME</b>			
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
<b>Total</b>	<b>0.00</b>	<b>2,108,056.75</b>	<b>2098567.00</b>
<b>EXPENDITURE</b>			
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	182559.68	180078.00
Legal Fees (for grants)	0.00	739.00	3863.00
Cleaning	0.00	1500.00	
Landscaping	0.00	741.67	
40% non reclaimable VAT (now 5%)	0.00	139900.97	155517.00
<b>Total</b>		<b>0.00</b>	<b>2122643.87</b>
<b>Net Cash Flow</b>		<b>0.00</b>	<b>-14587.12</b>
<b>Closing Balance</b>		<b>-14587.12</b>	<b>-14587.12</b>

**COASTAL ASSETS**1 Month to 31/12/201712 Months to 31/12/2017

<b>Opening Balance</b>		<b>3595.77</b>	<b>1930.35</b>
<b>INCOME</b>			
Pontoon Rent	0.00		0.00
Mooring Rent	0.00		100.00
The Cliff' Rent	312.50		3344.30
Safety Equipment	0.00		0.00
Electricity	14.48		81.37
<b>Total</b>		<b>326.98</b>	<b>3525.67</b>
<b>EXPENDITURE</b>			
Pontoon Insurance	0.00		153.18
Shed Insurance	0.00		0.00
Maintenance	0.00		969.36
Crown Estate	0.00		100.00
Safety Equipment	0.00		25.90
Electricity	0.00		284.83
Advertising	0.00		0.00
Misc	<u>0.00</u>		<u>0.00</u>
<b>Total</b>		<b>0.00</b>	<b>1533.27</b>
<b>Net Cash Flow</b>		<b>326.98</b>	<b>1992.40</b>
<b>Closing Balance</b>		<b>3922.75</b>	<b>3922.75</b>

**CAMPING**

	<u>1 Month to 31/12/2017</u>	<u>12 Months to 31/12/2017</u>
Opening Balance	18317.73	1500.00
<b>INCOME</b>		
Camping Spots	15.00	1860.00
Talla na Mara	200.00	9621.00
Seilebost School	<u>262.50</u>	<u>7329.17</u>
<b>Total</b>	<b>477.50</b>	<b>18810.17</b>
<b>EXPENDITURE</b>		
Paypal Fees	9.37	230.91
Signs	0.00	0.00
Advertising	0.00	119.98
Leaflet Holders	0.00	0.00
Seilebost Toilets	0.00	1173.42
<b>Total</b>	<b>9.37</b>	<b>1524.31</b>
<b>NET CASH FLOW</b>	<b>468.13</b>	<b>17285.86</b>
Closing Balance	18785.86	18785.86

**LUSKENTYRE HOUSE PLOTS**

	<u>1 Month to 31/12/2017</u>	<u>to 31/12/2017</u>
Opening Balance	6520.86	0.00
<b>INCOME</b>		
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>
<b>Total</b>	<b>0.00</b>	<b>173965.13</b>
<b>EXPENDITURE</b>		
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>
<b>Total</b>	<b>0.00</b>	<b>167444.27</b>
<b>NET CASH FLOW</b>	<b>0.00</b>	<b>6520.86</b>
Closing Balance	6520.86	6520.86

**BIG FUNDING (FIRST GRANT)**

	<u>1 Month to 31/12/2017</u>	<u>to 31/12/2017</u>
Opening Balance	12999.24	0.00
<b>INCOME</b>		
Repay Hydro Planning Fee	0.00	1960.00
WHRL Repay Big Funding	<u>0.00</u>	<u>37785.00</u>
<b>Total</b>	<b>0.00</b>	<b>39745.00</b>
<b>EXPENDITURE</b>		
Employment Costs	1076.25	26061.12
<b>Total</b>	<b>1076.25</b>	<b>27822.01</b>
<b>NET CASH FLOW</b>	<b>-1076.25</b>	<b>11922.99</b>
Closing Balance	11922.99	11922.99

**CEC - FIXTURES AND FITTINGS**

	<u>1 Month to 31/12/2017</u>	<u>to 31/12/2017</u>
Opening Balance	0.00	0.00
<b>INCOME</b>		
CEC VAT Reclaim	0.00	59705.15
RSPB desk difference	<u>0.00</u>	<u>396.27</u>
<b>Total</b>	<b>0.00</b>	<b>60101.42</b>
<b>EXPENDITURE</b>		
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	0.00	190.00	
5% non reclaimable VAT	0.00	526.10	
<b>Total</b>		<b>0.00</b>	<b>60101.42</b>
<b>NET CASH FLOW</b>		<b>0.00</b>	<b>0.00</b>
<b>Closing Balance</b>		<b>0.00</b>	<b>0.00</b>

**TALLA NA MARA**

	<u>1 Month to 31/12/2017</u>	<u>to 31/12/2017</u>	
<b>Opening Balance</b>		<b>26939.31</b>	<b>0.00</b>
<b>INCOME</b>			
Weddings	0.00	29737.50	
Weddings 2018	0.00	416.67	
Weddings 2019	0.00	416.67	
Corporate Events	1501.27	4242.10	
Business Unit + Restaurant rent	1010.02	19206.99	
Shared running costs	0.00	10270.12	
Share of advertising costs	0.00	120.00	
Room rental	20.00	531.80	
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	1241.67	1491.67	
Film Club	0.00	319.17	
Fisherman Puppet Show	0.00	35.83	
HoRo	0.00	1678.82	
Ball	0.00	83.33	
Craft market / x-mas crafts family day	192.75	192.75	
Merchandise	112.50	1786.68	
Gallery Sales	438.24	7175.11	
Gallery Commission	0.00	1014.75	
Catering	0.00	364.58	
Refreshment sales	0.00	152.56	
Lease Legal Fees	0.00	145.34	
Misc	0.00	33.23	
<b>Total</b>		<b>4516.45</b>	<b>108992.48</b>
<b>EXPENDITURE</b>			
Advertising	0.00	3183.00	
Lease - Legal Fees	0.00	1007.33	
Catering/accommodation	0.00	26115.00	
Camping	0.00	91.80	
Merchandise	0.00	2248.83	
Gallery Sales	0.00	5894.13	
Cleaning supplies	59.41	1171.47	
Cleaning labour	348.16	5263.26	
Window Cleaning	0.00	180.00	
Grass Cutting	0.00	120.00	
Maintenance	350.34	1326.41	
Sink removal	140.00	140.00	
Electricity	0.00	8593.97	
Licence	0.00	1589.45	
Equipment	664.26	1556.38	
Sewerage	311.80	576.5	
Pest Control	240.00	565	
Opening event supplies	0.00	445.85	
Electric charge point	0.00	9269.51	
Refreshments	0.00	221.76	
Cinema/Shows/Ticket Share	0.00	188.35	
Lucky2bhere expenditure	0.00	3533.3	
HoRo/Steak expenditure	0.00	1662.75	
Xmas Family Fun Day	85.16	195.69	
Bord nan Gaidhlig - Signage	810.00	2708.73	
Cycling Grant	0.00	405	
Consumables	0.00	536.25	
Fire Safety	177.45	271.9	
Wedding Fair	0.00	879.82	
Office	0.00	21.33	
Film (Christmas)	0.00	150	
Merch Packaging	0.00	6.98	
Xmas Decorations	0.00	400.82	
Misc	0.00	193.70	
		<u>9.03</u>	
<b>Total</b>		<b>3186.58</b>	<b>80723.30</b>
<b>NET CASH FLOW</b>		<b>1329.87</b>	<b>28269.18</b>
<b>Closing Balance</b>		<b>28269.18</b>	<b>28269.18</b>

**OPENING (BIG LOTTERY GRANT)**

	<u>1 Month to 31/12/2017</u>	<u>to 31/12/2017</u>	
<b>Opening Balance</b>		<b>747.45</b>	<b>0.00</b>
<b>INCOME</b>			
Big Lottery Grant	0.00		4915.00
<b>Total</b>		<b>0.00</b>	<b>4915.00</b>
<b>EXPENDITURE</b>			
Stationary and postage	0.00		159.37
Exhibition	40.00		449.71
Leaflet Display	0.00		16.05
Decorations	0.00		164.12
Cake	0.00		200.00
Catering	0.00		1383.33
Ipad	0.00		429.00
Band	0.00		900.00
Napkins/cups etc	0.00		17.50
Non alcoholic refreshments	0.00		56.05
Alcoholic Refreshments	0.00		60.00
Visitors Book	0.00		47.75
Travel VIP + Gift	150.00		474.67
<b>Total</b>		<b>190.00</b>	<b>4357.55</b>
<b>NET CASH FLOW</b>		<b>-190.00</b>	<b>557.45</b>
<b>Closing Balance</b>		<b>557.45</b>	<b>557.45</b>

**SSE RESILIENCE FUND**

	<u>1 Month to 31/12/2017</u>	<u>to 31/12/2017</u>	
<b>Opening Balance</b>		<b>1080.20</b>	<b>0.00</b>
<b>INCOME</b>			
SSE Grant	0.00		17450.00
<b>Total</b>		<b>0.00</b>	<b>17450.00</b>
<b>EXPENDITURE</b>			
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
<b>Total</b>		<b>0.00</b>	<b>16369.80</b>
<b>NET CASH FLOW</b>		<b>0.00</b>	<b>1080.20</b>
<b>Closing Balance</b>		<b>1080.20</b>	<b>1080.20</b>

Lottery 06001594	6061.00	CEC Revenue	6939.57
Main 06001463	16676.57	Seilebost Office	-3151.37
Savings 10031369	152058.94	Development Officer	-12828.03
Petty Cash	861.78	Core Admin	42171.47
Paypal	1411.54	Coastal Assets	3922.75
HMRC - SMP	-0.07	CEC - Construction	-14587.12
		Marketing Graduate	-9313.57
		CEC Const - F & F	0.00
		Big Funding (first grant)	11922.99
		Housing Development	27953.73
		Luskentyre House Plots	6520.86
		Camping	18785.86
		Talla na Mara	28269.18
		West Harris Energy Ltd	-6413.43
		Opening (Big Lottery Grant)	557.45
		SSE Resilience Fund	1080.2
		PNP Transfer	-2209.12
		WHRL Transfer	1224.55
		HORGABOST WIND LLP Transfer	-67.00
		VAT	16070.16
		RECLAIMED VAT	<u>60220.63</u>
Less: Unpresented Cheques*			
<b>Total</b>	<b><u>177069.76</u></b>	<b>Total</b>	<b><u>177069.76</u></b>