

Receipts and payments accounts

For the 6 months period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2014		31	March	2015

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period (12 months) to nearest £	Total funds last period (6 months) to nearest £
A1 Receipts						
Donations (Note D1)					-	31
Legacies					-	
Grants (Note D2)					-	10,230
Receipts from fundraising activities	45				45	
Gross trading receipts					-	186
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	614				614	
Loan advanced against future grant payments (Note 3)					-	-
A1 Sub total	659	-	-	-	659	10,447
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	659	-	-	-	659	10,447
A3 Payments						
Expenses for fundraising activities					-	200
Gross trading payments					-	200
Investment management costs					-	
Payments relating directly to charitable activities	558				558	13,096
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	345				345	39
Repayment of loan made against grant		10,000			10,000	
					-	
A3 Sub total	902	10,000	-	-	10,902	13,535
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	902	10,000	-	-	10,902	13,535
Net receipts / (payments)	(243)	(10,000)	-	-	(10,243)	(3,088)
A5 Transfers to / (from) funds	(340)	340			-	-
Surplus / (deficit) for year	(583)	(9,661)	-	-	(10,243)	(3,088)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	1,287	9,911			11,198	14,286
	Surplus / (deficit) shown on receipts and payments account	(583)	(9,661)			(10,243)	(3,088)
						-	
						-	
	Cash and bank balances at end of year	705	250	-	-	955	11,198
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Highland Council Loan (advance on grant payments)	Restricted Fund	-	10,000
		Total	-	10,000

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

R. Cottis

David Ashford

Roger Cottis

David Ashford

2nd Dec 2015

2nd Dec 2015

Section C Notes to the Accounts

C1 Change in Status

Skye and Lochalsh Environment Forum changed its status to a Scottish Charitable Incorporated Organisation on 31 September 2013. On that date it took over all the assets and liabilities of the former unincorporated organisation. These accounts are for the year to 31 March 2015. The comparative period is the 6 months from the date of transfer 1 October 2013 to 31 March 2014.

C2 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Grants received as detailed in Receipts and Payments and Additional Note 2 were to support outreach projects in Skye and Lochalsh to widen knowledge and enjoyment of wildlife and the wider environment

C3a Trustee remuneration

	None
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Authority under which paid

£

C3b Trustee remuneration - details

	None

C4a Trustee expenses

	None
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Number of trustees

£

C4b Trustee expenses -

		None
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C5 Transactions with trustees and connected persons

No trustee received any payment during the year.

Skye and Lochalsh Environment Forum

SC040820

Additional analysis (1)

Analysis of receipts and payments

D1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Private individuals					-	31
					-	-
					-	-
					-	-
Total	-	-	-	-	-	31
	-	-	-	-	-	-

D2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Council		-	-	9,422
Heritage Lottery Fund		-	-	808
			-	-
			-	-
Total	-	-	-	10,230

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	Skye and Lochalsh Environment Forum							
Registered charity number		SC040820							
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year		Day	Month	Year		
	1	April	2014	to	31	March	2015		
Set out on pages								(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>								
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.</p>								
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 								
Signed:					Date:	2 December 2015			
Name:	Terence Swainbank BSc MBA								
Relevant professional qualification(s) or body (if any):									
Address:	Juniper Cottage Chapel Street Hook Norton Oxfordshire OX15 5JT								

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

Date of disclosure	Examiner's name
<p>1. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>2. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>3. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>4. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>5. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>6. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>7. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>8. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>9. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>10. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p>	<p>1. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>2. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>3. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>4. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>5. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>6. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>7. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>8. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>9. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p> <p>10. The company has been found to be in breach of the provisions of the Companies Act, 2013, relating to the filing of the annual financial statements.</p>