

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SKYE AND LOCHALSH ENVIRONMENT FORUM

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2024 which are set out on pages 2 to 4.

### Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10 (1d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44 (1c) of the Act and state whether particular matters have come to my attention.

### Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts 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 view given by the accounts.

### Independent Examiner's Statement

In the course of my examination, no matters came to my attention

1) which gives me reasonable cause to believe that in any material respect the requirements:

- To keep accounting records in accordance with Section 44 (1a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name : ...Sarah Stephenson.....

Relevant professional qualification/professional body : .....

Address : .....4 Kingsburgh, Snizort, Portree, IV51 9UT.....

Date : .....15/11/2024.....

**SKYE AND LOCHALSH ENVIRONMENT FORUM**  
**Statement of Receipts and Payments for the year 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024**

<b>RECEIPTS</b>	<b>TOTAL</b>	<b>General SLEF funds £</b>	<b>ANP (restricted) £</b>	<b>Keele project (restricted)</b>	<b>SSTT (restricted) £</b>	<b>SSSi (restricted) £</b>	<b>Prior Year 2022-23 £</b>
Donations	35	35	0	0	0	0	0
Grants	4,514	0	0	3,660	0	854	12,321
Other Income	6	0	0	0	6	0	0
<b>Total Receipts for Year</b>	<b>4,555</b>	<b>35</b>	<b>0</b>	<b>3,660</b>	<b>6</b>	<b>854</b>	<b>12,321</b>
<b>PAYMENTS</b>							
Website/IT Costs	275	169	0	0	53	53	305
School trip donation	0	0	0	0	0	0	34
Publicity display materials	0	0	0	0	0	0	134
Insurance	96	96	0	0	0	0	0
Marine survey equipment purchase	500	0	0	0	0	500	8,852
Marine survey equipment repairs	183	0	0	0	0	183	842
Survey expenses	3,604	0	0	0	0	3,604	868
Books donated to community	0	0	0	0	0	0	100
<b>Total Payments for Year</b>	<b>4,658</b>	<b>265</b>	<b>0</b>	<b>0</b>	<b>53</b>	<b>4,340</b>	<b>11,135</b>
<b>(Deficit)/Surplus of Receipts over Payments</b>	<b>-103</b>	<b>-230</b>	<b>0</b>	<b>3,660</b>	<b>-47</b>	<b>-3,486</b>	<b>1,186</b>

## SKYE AND LOCHALSH ENVIRONMENT FORUM

### Statement of Balances as at 31<sup>st</sup> March 2024

	TOTAL	General SLEF funds (unrestricted) £	ANP (restricted) Note 1	Keele University Project (restricted) Note 1	Funding held on behalf of other organisations			Prior Year 2022-23
					SSSi (was restricted) Note 1	SSTT (was restricted) Note 1	Skye Beach cleaning organisations Note 2	
	£	£	£	£	£	£	£	£
Balance held at Bank 1/4/2023	11,889	1,336	110	0	6,741	102	3,600	10,703
Surplus of Receipts over Payments	-103	-230	0	3,660	-3,486	-47	0	1,186
<b>Balance held at Bank 31/3/2024</b>	<b>11,786</b>	<b>1,106</b>	<b>110</b>	<b>3,660</b>	<b>3,255</b>	<b>55</b>	<b>3,600</b>	<b>11,889</b>

### Assets Owned by the Charity

Asset Owned by the Charity	Original Cost	Purchase in Year	Depreciation in Year	Net Value 31/3/24
Underwater drone with GPS and compass header	13,521	0	2,704	883
Laptop	986	0	198	0
Xbox controller	50	0	10	30
2 GoPro camera systems	862	0	172	218
Bathyscope	80	0	16	16
Hard drive	86	0	17	35
Pontoon	6,951	500	1,490	4,571
Gramper underwater GPS system for divers	380	0	76	228

Depreciation is calculated at 20% of cost per year

## **NOTES TO THE ACCOUNTS**

### **1) Purpose of Restricted Funds**

- a) SSSI (South Skye Seas Initiative, now called Skye Seas Surveys Initiative) was originally set up as part of SLEF to carry out marine survey work on Skye. In June 2023, it was agreed by the Trustees that SSSI would need to separate from SLEF. This was due to the inability of SLEF to obtain insurance for any activities whilst it also undertook marine work. The funds held by SLEF at that point, which had been donated specifically for marine work, were allocated to SSSI so that it could continue its survey programme, but remain in the SLEF bank account. The previously purchased equipment remains owned by SLEF, but on loan to SSSI.
- b) SSTT (Scottish Salmon Think Tank) was originally set up as part of SLEF to raise community awareness of the detrimental effects of open net salmon farming. In June 2023, it was agreed by the Trustees that SSTT would separate from SLEF, with the remaining funds held in the SLEF bank account.
- c) ANP (Annabel's Nature Project) is an outreach project to link youngsters to the natural environment.
- d) During the year, £3660 was received from Keele University to fund a project looking at social aspects of beach cleaning on Skye. SLEF agreed to administer the funding for the project in return for a fee.

### **2) Beach Clean Boat Funds**

In 2022, funds from the sale of a beach cleaning boat by another Skye environmental group were passed to SLEF for safekeeping, pending purchase of another boat.

### **3) Transactions with Trustees**

No remuneration was paid to any Trustees during the year.

During the year, £132 was reimbursed to Trustees for payments made by them on behalf of SLEF.