

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	2017		31	March	2018

**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 to nearest £
<b>A1 Receipts</b>						
Donations (Note D1)		-			-	100
Legacies					-	-
Grants (Note D2)	-				-	100
Receipts from fundraising activities					-	-
Gross trading receipts		60			60	111
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Loan advanced against future grant payments (Note 3)					-	-
<b>A1 Sub total</b>	-	60	-	-	60	321
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>A2 Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	60	-	-	60	321
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	-	924			924	789
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other	270				270	266
Repayment of loan made against grant					-	-
<b>A3 Sub total</b>	270	924	-	-	1,194	1,055
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	270	924	-	-	1,194	1,055
<b>Net receipts / (payments)</b>	(270)	(864)	-	-	(1,134)	(734)
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	(270)	(864)	-	-	(1,134)	(734)

**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 £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	1,033	1,016			2,049	2,784
	Surplus / (deficit) shown on receipts and payments account	(270)	(864)			(1,134)	(734)
						-	-
						-	-
	<b>Cash and bank balances at end of year</b>	<b>763</b>	<b>152</b>	<b>-</b>	<b>-</b>	<b>915</b>	<b>2,048</b>

(Agree balances with receipts and payments account(s))


Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>				
	<b>Total</b>		<b>-</b>	<b>-</b>

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>	Debtor (cash advance against future expenditure)	Restricted	122	122	13
		<b>Total</b>		<b>122</b>	<b>122</b>

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>				
	<b>Total</b>		<b>-</b>	<b>-</b>

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

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

Signature	Print Name	Date of approval
	David Ashford	13th October 2018

## 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.

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

Grants and income 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

Authority under which paid

£

## C3b Trustee remuneration - details

None

## C4a Trustee expenses

None

Number of trustees

£

## C4b Trustee expenses -

None

## C5 Transactions with trustees and connected

James Merryweather, a trustee, was reimbursed expenses of £164 directly incurred on a project with Salmon and Trout Conservation (Scotland).

At the year end, Mr Merryweather held an advance from SLEF of £16 against expenses he expected to incur, again directly related to that project.

**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 £
Braes Community		-			-	100
					-	-
					-	-
					-	-
<b>Total</b>	-	-	-	-	-	100

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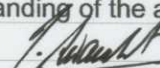
D2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Council	-	-	-	110
			-	-
			-	-
			-	-
<b>Total</b>	-	-	-	110



# OSCR

Office of the Scottish Charity Regulator

		<b>Independent examiner's report on the accounts</b> v2					
<b>Report to the trustees/members of</b>	Charity name	<b>Skye and Lochalsh Environment Forum</b>					
<b>Registered charity number</b>		<b>SC040820</b>					
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	<b>1</b>	<b>April</b>	<b>2017</b>	<b>to</b>	<b>31</b>	<b>March</b>	<b>2018</b>
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	<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>						
<b>Basis of independent examiner's statement</b>	<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>						
<b>Independent examiner's statement</b>	<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"> <li>which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> </li> </ol> <p>have not been met, or</p> <ol style="list-style-type: none"> <li>to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>						
<b>Signed:</b>					<b>Date:</b>	<b>14.10.18</b>	
<b>Name:</b>	Terence Swainbank BSc MBA						
<b>Relevant professional qualification(s) or body (if any):</b>							
<b>Address:</b>	48 Goldings Road						
	Hook Norton						
	Banbury						
	Oxfordshire OX15 5FG						

\*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.

**APPENDIX 3**

**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**

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