

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 31st March 2023 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 Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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.

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 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come 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(1) (a) 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, or
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: BSc (HONS) ECOLOGICAL SCIENCE

Address: 4 KINGSBURGH, SNIZOCT, PORTREE, ISLE OF SKYE, IV71 9UT

Date: 08/11/23

SKYE AND LOCHALSH ENVIRONMENT FORUM
Statement of Receipts and Payments for the year 1st April 2022 to 31st March 2023

RECEIPTS	TOTAL	General SLEF funds £	SSSI (restricted) £	SSTT (restricted) £	ANP (restricted) £	Beach Clean Boat (restricted) £	Prior Year 2021-22 £
Donations	0	0	0	0	0	0	320
Grants	12,321	0	12,321	0	0	0	0
Funds transfer from beach-cleaning grp	0						3,600
Total Receipts for Year	12,321	0	12,321	0	0	0	3,920
PAYMENTS							
Website/IT Costs	305	169	83	53	0	0	326
School trips/seashore Guides donated to school	34	0	0	0	34	0	58
Publicity display materials	134	68	36	30	0	0	0
Insurance	0	0	0	0	0	0	96
Marine survey equipment purchase	8,852	0	8,852	0	0	0	86
Marine Survey equipment repairs	842	0	842	0	0	0	241
Survey expenses	868	0	868	0	0	0	0
Books donated to community	100	0	0	100	0	0	0
Total Payments for Year	11,135	237	10,681	183	34	0	807
Surplus of Receipts over Payments	1,186	(237)	1,640	(183)	(34)	0	3,113

Approved By.....  SARAH STEPHENSON

SKYE AND LOCHALSH ENVIRONMENT FORUM

Statement of Balances as at 31st March 2023

	TOTAL £	General SLEF funds £	SSSI (restricted)	SSTT (restricted)	ANP (restricted)	Beach Clean Boat (restricted)	Prior Year 2021-22
Balance held at Bank 1/4/2022	10,703	1,573	5,101	285	144	3,600	7,590
Surplus of Receipts over Payments	1,186	(237)	1,640	(183)	(34)	0	
Balance held at Bank 31/3/2023	11,889	1,336	6,741	102	110	3,600	

Asset Owned by the Charity	Original Cost £	Purchase £	Depreciation £	Value £*
Underwater drone with GPS & compass header	12,050	1,471	2,704	3,587
Laptop	986		197	198
Xbox controller	50		10	40
2 GoPro Camera Systems	812	50	162	390
Bathyscope	80		16	32
Hard Drive	86		17	52
Pontoon		6,951	1,390	5,561
Gramper Underwater GPS system for divers		380	76	304
TOTAL	14,064	8,852	4,572	10,164

*Assumes 20% depreciation of cost every year

NOTES TO THE ACCOUNTS

1 PURPOSE OF RESTRICTED FUNDS

SSSI (South Skye Seas Initiative) funds are held for the purpose of undertaking marine surveys, to identify and report species and habitats found.
 SSTT (Scottish Salmon Think Tank) funds are held for the purpose of raising community awareness of the detrimental effects of open net salmon farming
 ANP (Annabel's Nature Project) is an outreach project to link youngsters to the natural environment
 Beach clean funds are funds obtained from the sale of a beach cleaning boat by another environmental group, to be held until a new boat is purchased.

After the end of the year, the decision was made for SSSI and SSTT to become separate entities, apart from SLEF. SLEF currently still continues to hold funds for these organisations.

2 TRANSACTIONS WITH TRUSTEES

No remuneration was paid to any Trustees during the year.

During the year, £1,596 was reimbursed to Trustees for payments by them made on behalf of SLEF.