**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 2021 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

1. 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: N/A

Address: 4 Kingsburgh, Snizort, Portree, Isle of Skye, IV51 9UT

Date: 12/12/2022

**SKYE AND LOCHALSH ENVIRONMENT FORUM**

**Statement of Receipts and Payments for the year 1st April 2021 to 31st March 2022**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **RECEIPTS** | **TOTAL** | **General SLEF funds**  **£** | **SSSi**  **(restricted)**  **£** | **SSTT**  **(restricted)**  **£** | **ANP**  **(restricted)**  **£** | **Beach Clean Boat (restricted)**  **£** | **Prior Year**  **2020-21**  **£** |
| Donations | **320** | 320 | 0 | 0 | 0 | 0 | **1,144** |
| Funds transferred from local beach-cleaning group | 3,600 | 0 | 0 | 0 | 0 | 3,600 | **0** |
| **Total Receipts for Year** | **3,920** | **320** | **0** | **0** | **0** | **3,600** | **1,144** |
|  |  |  |  |  |  |  |  |
| **PAYMENTS** |  |  |  |  |  |  |  |
| Website/IT Costs | **326** | 190 | 53 | 83 | 0 | 0 | **371** |
| Seashore Guides donated to school | **58** | 0 | 58 | 0 | 0 | 0 | **0** |
| Insurance | **96** | 96 | 0 | 0 | 0 | 0 | **0** |
| Marine survey equipment purchase and repairs | **327** | 0 | 327 | 0 | 0 | 0 | **150** |
| **Total Payments for Year** | **807** | **286** | **438** | **83** | **0** | **0** | **521** |
| **Surplus of Receipts over Payments** | **3,113** | **34** | **(438)** | **(83)** | **0** | **3,600** | **623** |

**Approved By**……………………………………………………………………………………………………………………………………………………………………………………..….

**SKYE AND LOCHALSH ENVIRONMENT FORUM**

**Statement of Balances as at 31st March 2022**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **TOTAL**  **£** | **General SLEF funds**  **£** | **SSSi (restricted)** | **SSTT (restricted)** | **ANP (restricted)** | **Beach Clean Boat (restricted)** | **Prior Year**  **2020-21** |
| Balance held at Bank 1/4/2021 | **7,590** | 1,539 | 5,539 | 368 | 144 | 0 | 6,967 |
| Surplus of Receipts over Payments | **3,113** | 34 | (438) | (83) | 0 | 3,600 | 623 |
| **Balance held at Bank 31/3/2022** | **10,703** | **1,573** | **5,101** | **285** | **144** | **3,600** | **7,590** |

The following assets are owned by the charity

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Asset** | **Cost**  **£** | **Purchase**  **£** | **Disposal**  **£** | **Value**  **£ \*** |
| Underwater drone with GPS | 12,050 |  |  | 4,820 |
| Laptop | 986 |  |  | 395 |
| Xbox controller | 50 | 50 | (50) | 50 |
| 2 GoPro Camera Systems | 776 | 36 |  | 502 |
| Bathyscope | 80 |  |  | 48 |
| Hard Drive | 86 |  |  | 69 |
| **TOTAL** | **14,028** | **86** | **(50)** | **5,884** |

\*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.

**2 TRANSACTIONS WITH TRUSTEES**

No remuneration was paid to any Trustees during the year.

During the year, £300 was received by SLEF as donations from Trustees.

During the year, £220 was reimbursed to Trustees for payments made on behalf of SLEF.