**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

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

Name:

Relevant Professional qualification/professional body:

Address:

Date:

**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**……………………………………………………………………………………………………………………………………………………………………………………..….

**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.