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Accounts for the Year Ended 31 December 2014

for

Caithness District Salmon Fishery Board

Reid & Fraser
Chartered Accountants
15 Princes Street
Thurso
Caithness
KW14 7BQ

Contents of the Accounts for the year ended 31 December 2014

	Page
Income and Expenditure Account	1
Balance Sheet	2
Accountant's Report and Client Approval	3

Accounts for the Veer Raded M Discomber 1814

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Income & Expenditure Account for the year ended 31 December 2014

8.	2014	2013
_ 9	£	£
Income		
Assessments	31,780	26,303
2013 Electrofishing baseline survey project funding	24,790	-
Other income	25	astor ungl
Bank interest	19	20
	56,614	26,323
Expenditure	2 American conference of the c	and of the
Administration	15,443	9,073
Protection Expenses	12,606	13,862
Consultancy Expenses	1,200	1,200
2013 Electrofishing baseline survey project (funded)	24,790	
Total expenditure	54,039	24,135
*	E	ides Establis
Surplus of revenue over expenditure	2,575	2,188
Depreciation	321	378
Surplus for year	2,254	1,810

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Balance Sheet as at 31 December 2014

		20	14	2013
		£	i.	£
Fixed Assets				74 (18 S NO)
Equipment		કુકંપ્રથમી હતા કૃતિ કહ્યા કર્યા. 1, i	819	2,140
				to a serie desired
Current Assets	LV s			
Debtors			35	at and an agri-
Prepayments (no	te)	7,:	800	18,490
Cash in bank	ett.	39,	732	28,763
	64C.1	d dana coje na ve na e 4 7,	567	47,253
201	P(1)(22)	***************************************	e in it	tratorija i tratili
Current Liabilit	ties	*		
Creditors		20 ² : 680	355	2,616
Net Current Ass	sets	47,	212	44,637
Net Assets		49,	031	46,777
Represented by:	;-			
Reserves				
Opening balance		46,	777	44,967
Surplus for year		2,	254	1,810
		49,	031	46,777

Note:

Prepayments relate to the 2014 Electrofishing Baseline Survey Project. This is ongoing and due for completion in early 2015. Once complete, a contribution towards the project is expected from The Crown Estates.

Accountant's Report for the year ended 31 December 2014

The board are responsible for the preparation of the accounts.

Our examination includes a review of the accounting records kept by the board and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and to seek explanations from the board concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the accounts.

In the course of our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirements to keep proper account records and to prepare accounts which accord with the accounting records have not been met, or to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Date	31	. 1		15	 	•••

Client Approval Certificate

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

Board Member