

Accounts for the Year Ended 31 December 2017

for

Caithness District Salmon Fishery Board

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Caithness District Salmon Fishery Board

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Caithness District Salmon Fishery Board

**Income & Expenditure Account
for the year ended 31 December 2017**

| | 2017 | 2016 |
|---|---------------|-----------------|
| | £ | £ |
| Income | | |
| Assessments | 33,762 | 33,546 |
| Other income | 3,156 | 4,000 |
| Bank interest | 4 | 11 |
| | <u>36,922</u> | <u>37,557</u> |
| Expenditure | | |
| Administration | 9,497 | 12,497 |
| Protection Expenses | 10,511 | 15,142 |
| Consultancy Expenses | 1,200 | 1,200 |
| Electrofishing project 2016 | 6,762 | - |
| Electrofishing baseline survey project 2015 | - | 20,780 |
| Other research expenses | 3,672 | |
| Planning and Organisation | - | 6,000 |
| | <u>31,642</u> | <u>55,619</u> |
| Total expenditure | | |
| | <u>31,642</u> | <u>55,619</u> |
| Surplus of revenue over expenditure | 5,280 | (18,062) |
| Depreciation | 977 | 344 |
| Surplus/(Deficit)for year | <u>4,303</u> | <u>(18,406)</u> |

Caithness District Salmon Fishery Board

Balance Sheet as at 31 December 2017

| | 2017 | 2016 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Fixed Assets | | |
| Equipment | 5,534 | 1,951 |
| | <hr/> | <hr/> |
| Current Assets | | |
| Debtors | 3,291 | 4,100 |
| Prepayments | 5,680 | 5,762 |
| Cash in bank | 25,516 | 23,735 |
| | <hr/> | <hr/> |
| | 34,487 | 33,597 |
| | <hr/> | <hr/> |
| Current Liabilities | | |
| Creditors | 525 | 355 |
| Net Current Assets | 33,962 | 33,242 |
| | <hr/> | <hr/> |
| Net Assets | 39,496 | 35,193 |
| | <hr/> | <hr/> |
| Represented by:- | | |
| <u>Reserves</u> | | |
| Opening balance | 35,193 | 53,599 |
| (Deficit)/Surplus for year | 4,303 | (18,406) |
| | <hr/> | <hr/> |
| | 39,496 | 35,193 |
| | <hr/> | <hr/> |

Caithness District Salmon Fishery Board

Accountant's Report for the year ended 31 December 2017

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.

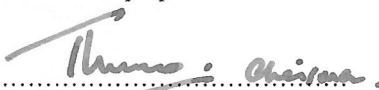


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Date...18. 7. 18.....

Client Approval Certificate

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



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Board Member