

Accounts for the Year ended 31 December 2019
for
Caithness District Salmon Fishery Board

CAITHNESS DISTRICT SALMON FISHERY BOARD

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For the year ended 31 December 2019**

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CAITHNESS DISTRICT SALMON FISHERY BOARD

Income & Expenditure Account
for the year ended 31 December 2019

	2019	2018
	£	£
Income		
Assessments	33,592	33,082
Other income	-	1,200
Grants	13,161	11,589
Bank interest	<u>68</u>	<u>24</u>
	<u>46,821</u>	<u>45,895</u>
Expenditure		
Administration	11,256	11,605
Protection expenses	9,658	10,793
Consultancy expenses	2,299	3,500
Electrofishing survey 2019	5,796	8,430
Electrofishing survey 2018	2,250	-
Other research expenses	12,947	12,325
Planning and organisation	<u>-</u>	<u>-</u>
Total expenditure	<u>44,206</u>	<u>46,653</u>
Surplus/(Deficit) of revenue over expenditure	2,615	(758)
Depreciation	<u>706</u>	<u>830</u>
Surplus/(Deficit) for year	<u>1,909</u>	<u>(1,588)</u>

Caithness District Salmon Fishery Board

Balance Sheet as at 31 December 2019

	2019	2018
	£	£
Fixed Assets		
Equipment	<u>3,998</u>	<u>4,704</u>
Current Assets		
Debtors	176	176
Prepayments	3,623	4,480
Cash in bank	<u>41,696</u>	<u>29,591</u>
	<u>45,495</u>	<u>34,247</u>
Current Liabilities		
Grant Prepaid	7,021	-
Creditors	<u>2,655</u>	<u>1,043</u>
	<u>9,676</u>	<u>1,043</u>
Net Current Assets	<u>35,819</u>	<u>33,204</u>
Total Assets	<u><u>39,817</u></u>	<u><u>37,908</u></u>
Represented by:-		
<u>Reserves</u>		
Opening balance	37,908	39,496
Surplus/(Deficit) for year	<u>1,909</u>	<u>(1,588)</u>
	<u><u>39,817</u></u>	<u><u>37,908</u></u>



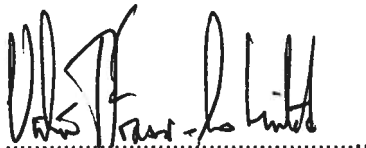
Caithness District Salmon Fishery Board

Accountants' Report for the year ended 31 December 2019

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.

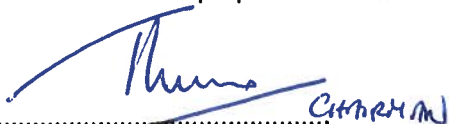


Victor T Fraser & Co Limited

Date 13 March 2020

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

30th March 2020