

Accounts for the Year ended 31 December 2020
for
Caithness District Salmon Fishery Board

CAITHNESS DISTRICT SALMON FISHERY BOARD

**Contents of the Accounts
For the year ended 31 December 2020**

	Pages
Income and Expenditure Account	1
Balance Sheet	2
Accountants' Report and Client Approval	3

CAITHNESS DISTRICT SALMON FISHERY BOARD

Income & Expenditure Account
for the year ended 31 December 2020

	2020	2019
	£	£
Income		
Assessments	32,232	33,592
Grants	1,421	13,161
Bank interest	<u>34</u>	<u>68</u>
	<u>33,687</u>	<u>46,821</u>
Expenditure		
Administration	12,043	11,256
Protection expenses	5,411	9,658
Consultancy expenses	2,000	2,299
Electrofishing survey 2020	5,456	5,796
Electrofishing survey 2019	2,000	2,250
Other research expenses	<u>5,198</u>	<u>12,947</u>
Total expenditure	<u>32,108</u>	<u>44,206</u>
Surplus/(Deficit) of revenue over expenditure	1,579	2,615
Depreciation	<u>599</u>	<u>706</u>
Surplus/(Deficit) for year	<u>980</u>	<u>1,909</u>

Caithness District Salmon Fishery Board

Balance Sheet as at 31 December 2020

	2020	2019
	£	£
Fixed Assets		
Equipment	<u>3,398</u>	<u>3,998</u>
Current Assets		
Debtors	210	176
Prepayments	-	3,623
Cash in bank	<u>43,972</u>	<u>41,696</u>
	<u>44,182</u>	<u>45,495</u>
Current Liabilities		
Grant Prepaid	5,599	7,021
Creditors	<u>1,184</u>	<u>2,655</u>
	<u>6,783</u>	<u>9,676</u>
Net Current Assets	<u>37,399</u>	<u>35,819</u>
Total Assets	<u>40,797</u>	<u>39,817</u>
Represented by:-		
<u>Reserves</u>		
Opening balance	39,817	37,908
Surplus/(Deficit) for year	<u>980</u>	<u>1,909</u>
	<u>40,797</u>	<u>39,817</u>

Caithness District Salmon Fishery Board

Accountants' Report for the year ended 31 December 2020

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

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