

**Accounts for the Year ended 31 December 2024**  
**for**  
**Caithness District Salmon Fishery Board**

## **Caithness District Salmon Fishery Board**

### **Contents of the Accounts For the year ended 31 December 2024**

|   | <b>Pages</b> |
|---|--------------|
| 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 2024**

|  | <b>2024</b><br><b>£</b> | <b>2023</b><br><b>£</b> |
|--|-------------------------|-------------------------|
| <b>Income</b>                                |                         |                         |
| Assessments                                  | 31,548                  | 31,432                  |
| Grants                                       | -                       | -                       |
| Bank interest                                | <u>590</u>              | <u>612</u>              |
|  | <u>32,138</u>           | <u>32,044</u>           |
| <b>Expenditure</b>                           |                         |                         |
| Administration                               | 6,997                   | 7,257                   |
| Protection expenses                          | 5,612                   | 5,001                   |
| Consultancy expenses                         | 2,224                   | 2,328                   |
| Electrofishing survey 2024                   | 2,983                   | 7,688                   |
| Electrofishing survey 2023                   | 2,280                   | -                       |
| Other research expenses                      | <u>11,278</u>           | <u>12,559</u>           |
| <b>Total expenditure</b>                     | <u>31,374</u>           | <u>34,835</u>           |
| Surplus/ deficit of revenue over expenditure | 764                     | (2,791)                 |
| Depreciation                                 | <u>313</u>              | <u>368</u>              |
| Surplus/ deficit for year                    | <u>451</u>              | <u>(3,159)</u>          |

**Caithness District Salmon Fishery Board****Balance Sheet as at 31 December 2024**

|                            | <b>2024</b><br><b>£</b> | <b>2023</b><br><b>£</b> |
|----------------------------|-------------------------|-------------------------|
| <b>Fixed Assets</b>        |                         |                         |
| Equipment                  | <u>1,774</u>            | <u>2,088</u>            |
| <b>Current Assets</b>      |                         |                         |
| Debtors                    | 3,592                   | 8,248                   |
| Cash in bank               | <u>47,410</u>           | <u>41,643</u>           |
|                            | <u>51,002</u>           | <u>49,891</u>           |
| <b>Current Liabilities</b> |                         |                         |
| Grants Prepaid             | 385                     | 1,491                   |
| Creditors                  | <u>3,900</u>            | <u>2,448</u>            |
|                            | <u>4,285</u>            | <u>3,939</u>            |
| <b>Net Current Assets</b>  | <u>46,717</u>           | <u>45,952</u>           |
| <b>Total Assets</b>        | <u>48,491</u>           | <u>48,040</u>           |
| <b>Represented by:-</b>    |                         |                         |
| <u>Reserves</u>            |                         |                         |
| Opening balance            | 48,040                  | 51,199                  |
| Surplus for year           | <u>451</u>              | <u>(3,159)</u>          |
|                            | <u>48,491</u>           | <u>48,040</u>           |

**Caithness District Salmon Fishery Board**

**Accountants' Report for the year ended 31 December 2024**

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