

**RIVER UGIE DISTRICT SALMON FISHERY BOARD**

**STATEMENT OF ACCOUNTS**

**31ST MAY 2014**



CHARTERED ACCOUNTANTS

[www.bainhenryreid.co.uk](http://www.bainhenryreid.co.uk)

**RIVER UGIE DISTRICT SALMON FISHERY BOARD**

**PROFIT AND LOSS ACCOUNT**

**YEAR ENDED 31ST MAY 2014**

	2014		2013	
	£	£	£	£
<b>INCOME</b>				
Rates		15,482		15,482
Donations		-		-
Building society interest		2		2
		<u>15,484</u>		<u>15,484</u>
<b>EXPENDITURE</b>				
Bailiffs retainer	9,500		9,500	
Telephone	500		500	
Advertising	120		-	
Insurance	358		358	
Accountancy fees	360		360	
Clerks fee	2,640		2,400	
Bank interest	-		-	
Bank charges	59		62	
Population survey	-		1,510	
Miscellaneous expenses	591		594	
Depreciation	-		7	
		<u>14,128</u>	<u>15,291</u>	
<b>Net surplus (deficit) for year</b>		<u><u>1,356</u></u>	<u><u>193</u></u>	

**RIVER UGIE DISTRICT SALMON FISHERY BOARD**

**BALANCE SHEET**

**AT 31ST MAY 2014**

	2014		2013	
	£	£	£	£
<b>FIXED ASSETS</b>				
Communications equipment, at cost	1,826		1,826	
Less aggregate depreciation	<u>1,826</u>		<u>1,826</u>	
<b>CURRENT ASSETS</b>				
Cash at bank	6,172		4,576	
<b>CREDITORS: amounts falling due within one year:</b>				
Sundry creditors	<u>3,012</u>		<u>2,772</u>	
<b>NET ASSETS</b>		<u>3,160</u>		<u>1,804</u>
		<u>3,160</u>		<u>1,804</u>
Represented by:				
<b>REVENUE RESERVES</b>				
At 31st May 2013		1,804		1,611
Net surplus (deficit) for year		<u>1,356</u>		<u>193</u>
		<u>3,160</u>		<u>1,804</u>

**ACCOUNTANTS' REPORT**

We have made an examination of the books and accounts of the River Ugie District Salmon Fishery Board and have prepared therefrom the foregoing financial statements which are in accordance with the books and accounts and the explanations given to us.

PETERHEAD  
October 2014

BAIN HENRY REID  
Chartered Accountants

