

RIVER UGIE DISTRICT SALMON FISHERY BOARD

STATEMENT OF ACCOUNTS

31ST MAY 2018



CHARTERED ACCOUNTANTS

www.bainhenryreid.co.uk

RIVER UGIE DISTRICT SALMON FISHERY BOARD

PROFIT AND LOSS ACCOUNT

YEAR ENDED 31ST MAY 2018

	2018		2017	
	£	£	£	£
INCOME				
Rates		15,335		15,482
Grant received		900		-
Building society interest		2		2
		<u>16,237</u>		<u>15,484</u>
EXPENDITURE				
Bailiff's retainer	7,000		7,231	
Hire fish counter	1,200		1,200	
Insurance	373		349	
Accountancy fees	384		360	
Clerk's fee	2,640		2,640	
Bank charges	64		66	
Miscellaneous expenses	633		398	
		<u>12,294</u>		<u>12,244</u>
NET SURPLUS /(DEFICIT)		<u><u>3,943</u></u>		<u><u>3,240</u></u>

RIVER UGIE DISTRICT SALMON FISHERY BOARD

BALANCE SHEET

31ST MAY 2018

	2018		2017	
	£	£	£	£
FIXED ASSETS				
Communications equipment at cost		1,826		1,826
Less aggregate depreciation		<u>1,826</u>		<u>1,826</u>
		-		-
CURRENT ASSETS				
Cash at bank		12,995		9,052
CURRENT LIABILITIES				
Creditors		<u>3,010</u>		<u>3,010</u>
NET CURRENT ASSETS		9,985		6,042
NET ASSETS		<u><u>9,985</u></u>		<u><u>6,042</u></u>
Represented by:				
REVENUE RESERVES				
At 31st May 2017		6,042		2,802
Net surplus (deficit) for year		<u>3,943</u>		<u>3,240</u>
At 31st May 2018		<u><u>9,985</u></u>		<u><u>6,042</u></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.

Bain Henry Reid
Chartered Accountants
28 Broad Street
Peterhead

October 2018