

**RIVER UGIE DISTRICT SALMON FISHERY BOARD**

**STATEMENT OF ACCOUNTS**

**31ST MAY 2021**



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 2021**

	2021		2020	
	£	£	£	£
<b>INCOME</b>				
Rates		12,410		12,441
Grant received		-		6,540
Miscellaneous Income		-		1,800
Building society interest		-		1
		<u>12,410</u>		<u>20,782</u>
<b>EXPENDITURE</b>				
Bailiff's retainer	10,500		8,250	
Hire of fish counter	1,200		1,200	
Insurance	455		383	
Accountancy fees	420		400	
Clerk's fee	-		2,640	
Professional fees	-		5,426	
Bank charges	13		55	
Miscellaneous expenses	-		510	
		<u>12,588</u>		<u>18,864</u>
<b>NET SURPLUS/(DEFICIT)</b>		<u><u>(178)</u></u>		<u><u>1,918</u></u>

**RIVER UGIE DISTRICT SALMON FISHERY BOARD**

**BALANCE SHEET**

**31ST MAY 2021**

	2021		2020	
	£	£	£	£
<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		12,638		12,536
Debtors		5,740		5,600
<b>CURRENT LIABILITIES</b>				
Creditors		<u>3,480</u>		<u>3,060</u>
<b>NET CURRENT ASSETS</b>		14,898		15,076
<b>NET ASSETS</b>		<u><u>14,898</u></u>		<u><u>15,076</u></u>
Represented by:				
<b>REVENUE RESERVES</b>				
At 31st May 2020		15,076		13,158
Net surplus/(deficit) for year		(178)		1,918
At 31st May 2021		<u><u>14,898</u></u>		<u><u>15,076</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

February 2022