

**RIVER UGIE DISTRICT SALMON FISHERY BOARD**

**STATEMENT OF ACCOUNTS**

**31ST MAY 2022**



CHARTERED ACCOUNTANTS

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RIVER UGIE DISTRICT SALMON FISHERY BOARD

PROFIT AND LOSS ACCOUNT

YEAR ENDED 31ST MAY 2022

	2022		2021	
	£	£	£	£
<b>INCOME</b>				
Rates		12,270		12,410
Miscellaneous Income		900		-
		<u>13,170</u>		<u>12,410</u>
<b>EXPENDITURE</b>				
Bailiff's retainer	10,500		10,500	
Hire of fish counter	1,200		1,200	
Insurance	488		455	
Accountancy fees	420		420	
Clerk's fee	1,320		-	
Bank charges	13		13	
Miscellaneous expenses	868		-	
		<u>14,809</u>		<u>12,588</u>
<b>NET SURPLUS/(DEFICIT)</b>		<u><u>(1,639)</u></u>		<u><u>(178)</u></u>

**RIVER UGIE DISTRICT SALMON FISHERY BOARD**

**BALANCE SHEET**

**31ST MAY 2022**

	2022		2021	
	£	£	£	£
<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>				
Debtors	5,740		5,740	
Cash at bank	10,999		12,638	
<b>CURRENT LIABILITIES</b>				
Creditors	<u>3,480</u>		<u>3,480</u>	
<b>NET CURRENT ASSETS</b>		13,259		14,898
<b>NET ASSETS</b>		<u>13,259</u>		<u>14,898</u>
Represented by:				
<b>REVENUE RESERVES</b>				
At 31st May 2021		14,898		15,076
Net surplus/(deficit) for year		<u>(1,639)</u>		<u>(178)</u>
At 31st May 2022		<u>13,259</u>		<u>14,898</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

May 2023