

RIVER UGIE DISTRICT SALMON FISHERY BOARD

STATEMENT OF ACCOUNTS

31ST MAY 2023



CHARTERED ACCOUNTANTS

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RIVER UGIE DISTRICT SALMON FISHERY BOARD

PROFIT AND LOSS ACCOUNT

YEAR ENDED 31ST MAY 2023

	2023		2022	
	£	£	£	£
INCOME				
Rates		15,170		12,270
Miscellaneous Income		<u>2,250</u>		<u>900</u>
		17,420		13,170
EXPENDITURE				
Bailiff's retainer	10,500		10,500	
Hire of fish counter	1,200		1,200	
Insurance	488		488	
Accountancy fees	420		420	
Clerk's fee	2,640		1,320	
Bank charges	12		13	
Miscellaneous expenses	<u>536</u>		<u>868</u>	
		15,796		14,809
NET SURPLUS/(DEFICIT)		<u><u>1,624</u></u>		<u><u>(1,639)</u></u>

RIVER UGIE DISTRICT SALMON FISHERY BOARD

BALANCE SHEET

31ST MAY 2023

	2023		2022	
	£	£	£	£
FIXED ASSETS				
Communications equipment at cost		1,826		1,826
Less aggregate depreciation		<u>1,826</u>		<u>1,826</u>
		-		-
CURRENT ASSETS				
Debtors		5,740		5,740
Cash at bank		12,623		10,999
CURRENT LIABILITIES				
Creditors		<u>3,480</u>		<u>3,480</u>
NET CURRENT ASSETS		14,883		13,259
NET ASSETS		<u>14,883</u>		<u>13,259</u>
Represented by:				
REVENUE RESERVES				
At 31st May 2022		13,259		14,898
Net surplus/(deficit) for year		<u>1,624</u>		<u>(1,639)</u>
At 31st May 2023		<u>14,883</u>		<u>13,259</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

June 2024

