

Argyll District Salmon Fishery Board

Contents

	Page
Independent examiner's report	1
Trading account	2
Profit and loss account	3
Balance sheet	4
Notes to the accounts	5

Argyll District Salmon Fishery Board

Independent examiner's report on the accounts

Report to the members of Argyll District Salmon Fishery Board on the accounts for the year ended 31 December 2014

I report on the accounts set out pages 2 to 5.

Respective responsibilities of board members and examiner

The board members are responsible for the preparation of the accounts. It is my responsibility to examine the accounts and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination includes a review of the accounting records kept by the board and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the board members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - a. to keep accounting records, and
 - b. to prepare accounts which accord with the accounting recordshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jacqueline Hoey, CA Independent Examiner

Simmers & Co
Chartered Accountants
Albany Chambers
Albany Street
Oban

22 April 2015

Argyll District Salmon Fishery Board

**Trading account
for the year ended 31 December 2014**

	2014	2013
Assessments	67,304	67,274
Project Income	-	2,759
	<u>67,304</u>	<u>64,515</u>
Assessments distribution to RIA's		
Add	-	(221)
Awe	41,961	42,107
Ruel	1,984	1,984
Kintyre	-	(1,841)
Project costs	-	441
	<u>43,945</u>	<u>42,470</u>
Gross surplus (c/fwd to page 3)	<u><u>23,359</u></u>	<u><u>22,045</u></u>

Argyll District Salmon Fishery Board

**Profit and loss account
for the year ended 31 December 2014**

	2014	2013
Gross surplus (b/fwd from page 2)	23,359	22,045
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Clerking Costs		
Clerking fees	14,700	14,118
Staff training	280	-
	<hr/>	<hr/>
	14,980	14,118
Premises Costs		
Rent payable	702	666
Light and heat	439	251
	<hr/>	<hr/>
	1,141	917
General Administration Costs		
Printing, postage and stationery	56	1
Telephone and fax	-	54
	<hr/>	<hr/>
	56	55
Legal and Professional Costs		
Accountancy	510	498
	<hr/>	<hr/>
	510	498
Bad Debts		
Bad debts	905	472
	<hr/>	<hr/>
	905	472
Other Finance Costs		
Bank charges	82	75
	<hr/>	<hr/>
	82	75
Other Expenditure		
Insurance	540	492
Sundry expenses	601	2
Subscriptions	1,497	1,496
	<hr/>	<hr/>
	2,638	1,990
	<hr/>	<hr/>
	(20,312)	(18,125)
	<hr/>	<hr/>
Net Surplus/(Deficit)	3,047	3,920
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Argyll District Salmon Fishery Board

Balance sheet as at 31 December 2014

	Notes	2014	2013
Current assets			
Debtors	1	23,725	7,549
Cash at bank and in hand		16,099	23,405
		39,824	30,954
Current liabilities			
Trade creditors	2	13,869	8,483
Other creditors		85	85
Accruals		1,186	749
		15,140	9,317
Net current assets		24,684	21,637
Total assets less current liabilities		24,684	21,637
Capital account			
Brought forward at 1 January 2014		21,637	17,717
Surplus/(Deficit) for the year		3,047	3,920
		24,684	21,637

I approve the financial information which comprises the profit and loss account, balance sheet and related notes. I acknowledge my responsibility for the financial information and for providing all information and explanations necessary for its completion.

Roger Brook, Chairman

22nd April 2015

Argyll District Salmon Fishery Board

**Notes to the Accounts
for the year ended 31 December 2014**

1. Debtors	2014	2013
	£	£
Trade debtors	10,855	6,679
Other debtors	12,437	437
Prepayments and accrued income	433	433
	<u>23,725</u>	<u>7,549</u>
	<u><u>23,725</u></u>	<u><u>7,549</u></u>

2. Current liabilities	2014	2013
	£	£
Trade creditors	13,869	8,483
Other creditors	85	85
Accruals and deferred income	1,186	749
	<u>15,140</u>	<u>9,317</u>
	<u><u>15,140</u></u>	<u><u>9,317</u></u>