

# Argyll District Salmon Fishery Board

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## **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 2015**

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.

- I. 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 records  
have 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  
**27<sup>th</sup> April 2016**

## Argyll District Salmon Fishery Board

### Trading account for the year ended 31 December 2015

	2015	2014
<b>Income</b>		
Assessments	66,621	67,304
SSE Contribution	59,000	-
Contract Income	2,760	-
	<hr/>	<hr/>
<b>Costs</b>	128,381	67,304
Conservation measures	30,068	-
Enforcement costs	4,000	-
Contract costs	2,760	-
<i>Assessments distribution to RIA's:</i>		
Awe	41,143	41,961
Ruel	1,984	1,984
	<hr/>	<hr/>
	79,955	43,945
	<hr/>	<hr/>
<b>Gross surplus (c/fwd to page 3)</b>	48,426	23,359
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## Argyll District Salmon Fishery Board

### Profit and loss account for the year ended 31 December 2015

	2015	2014
<b>Gross surplus (b/fwd from page 2)</b>	48,426	23,359
<b>Clerking Costs</b>		
Clerking fees	15,816	14,700
Staff training	-	280
	15,816	14,980
<b>Premises Costs</b>		
Rent payable	720	702
Light and heat	362	439
	1,082	1,141
<b>General Administration Costs</b>		
Printing, postage and stationery	-	56
	-	56
<b>Legal and Professional Costs</b>		
Legal and professional fees	180	-
Accountancy	522	510
	702	510
<b>Bad Debts</b>		
Bad debts	-	905
	-	905
<b>Other Finance Costs</b>		
Bank charges	73	82
	73	82
<b>Other Expenditure</b>		
Insurance	381	540
Sundry expenses	188	601
Subscriptions	1,329	1,497
	1,898	2,638
	(19,571)	(20,312)
<b>Net Surplus</b>	28,855	3,047

## Argyll District Salmon Fishery Board

### Balance sheet as at 31 December 2015

	Notes	2015	2014
<b>Current assets</b>			
Debtors	1	9,425	23,725
Cash at bank and in hand		66,588	16,099
		76,013	39,824
<b>Current liabilities</b>			
Trade creditors	2	21,401	13,869
Other creditors		30	85
Accruals		1,043	1,186
		22,474	15,140
<b>Net current assets</b>		53,339	24,684
<b>Total assets less current liabilities</b>		53,339	24,684
<b>Capital account</b>			
Brought forward at 1 January 2015		24,684	21,637
Surplus/(Deficit) for the year		28,855	3,047
		53,339	24,684

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**

**27<sup>th</sup> April 2016**

**Argyll District Salmon Fishery Board**  
**Notes to the Accounts**  
**for the year ended 31 December 2015**

<b>1. Debtors</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade debtors	3,555	10,855
Other debtors	5,437	12,437
Prepayments and accrued income	433	433
	<u>9,425</u>	<u>23,725</u>
	<u><u>9,425</u></u>	<u><u>23,725</u></u>
 <b>2. Current liabilities</b>	 <b>2015</b>	 <b>2014</b>
	<b>£</b>	<b>£</b>
Trade creditors	21,401	13,869
Other creditors	30	85
Accruals and deferred income	1,043	1,186
	<u>22,474</u>	<u>15,140</u>
	<u><u>22,474</u></u>	<u><u>15,140</u></u>