

Argyll District Salmon Fishery Board

**Accounts
for the year ended
31st December 2022**



Simmers & Co
Chartered Accountants
OBAN

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 2022

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.

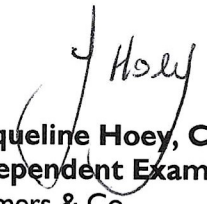
Basis of independent examiner's statement

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 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
29th March 2023

Argyll District Salmon Fishery Board

**Trading account
for the year ended 31 December 2022**

	2022	2021
Assessments	51,027	51,982
SSE Contribution	26,668	25,159
	<u>77,695</u>	<u>77,141</u>
<i>Assessments distribution to RIA's</i>		
Awe	36,821	48,198
Ruel	1,865	2,548
Enforcement costs	9,630	9,126
Conservation measures	31,296	19,954
	<u>79,612</u>	<u>79,826</u>
Gross deficit (c/fwd to page 3)	<u>(1,917)</u>	<u>(2,685)</u>

Argyll District Salmon Fishery Board

Profit and loss account for the year ended 31 December 2022

	2022		2021	
	£	£	£	£
Gross deficit (b/fwd from page 2)		(1,917)		(2,685)
Clerking Costs				
Administration costs	3,235	3,235	3,000	3,000
Premises Costs				
Rent payable	1,200	1,200	1,200	1,200
Repairs				
Repairs to equipment	62	62	-	-
General Administration Costs				
Printing, postage and stationery	34	34	5	5
Legal and Professional Costs				
Clerking & Consultation costs	1,573		2,694	
Accountancy	629	2,202	637	3,331
Bad Debts				
Bad debts	(760)	(760)	1,850	1,850
Other Finance Costs				
Bank charges	47	47	33	33
Other Expenditure				
Insurance	537		483	
Sundry expenses	35		126	
Subscriptions	1,050	1,622	1,121	1,730
		(7,642)		(11,149)
Net (Deficit)		(9,559)		(13,834)

Argyll District Salmon Fishery Board

Balance sheet as at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Current assets					
Debtors	1	4,582		560	
Cash at bank and in hand		76,977		93,734	
		81,559		94,294	
Current liabilities					
Trade creditors	2	307		275	
Other creditors		903		-	
Accruals		9,621		13,732	
		10,831		14,007	
Net current assets			70,728		80,287
Total assets less current liabilities			70,728		80,287
Capital account					
Brought forward at 1 January 2022			80,287		94,121
(Deficit) for the year			(9,559)		(13,834)
			70,728		80,287

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
29th March 2023

Argyll District Salmon Fishery Board
Notes to the Accounts
for the year ended 31 December 2022

1. Debtors	2022	2021
	£	£
Trade debtors	3,011	125
Prepayments and accrued income	1,571	435
	<u>4,582</u>	<u>560</u>
	<u><u>4,582</u></u>	<u><u>560</u></u>
2. Current liabilities	2022	2021
	£	£
Trade creditors	307	275
Other creditors	903	-
Accruals and deferred income	9,621	13,732
	<u>10,831</u>	<u>14,007</u>
	<u><u>10,831</u></u>	<u><u>14,007</u></u>