

# Argyll District Salmon Fishery Board

**Accounts  
for the year ended  
31<sup>st</sup> December 2021**



**Simmers & Co**  
Chartered Accountants  
OBAN

# Argyll District Salmon Fishery Board

## Contents

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

## 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 2021

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

**23<sup>rd</sup> March 2022**

## Argyll District Salmon Fishery Board

### Trading account for the year ended 31 December 2021

	2021		2020	
	£	£	£	£
Assessments		51,982		59,946
SSE Contribution		25,159		24,812
		<u>77,141</u>		<u>84,758</u>
<i>Assessments distribution to RIA's</i>				
Awe	48,198		39,725	
Ruel	2,548		2,048	
Enforcement costs	9,126		9,000	
Conservation measures	19,954		10,825	
		<u>79,826</u>		<u>61,598</u>
<b>Gross surplus/(deficit) (c/fwd to page 3)</b>		<u><u>(2,685)</u></u>		<u><u>23,160</u></u>

**Argyll District Salmon Fishery Board**

**Profit and loss account  
for the year ended 31 December 2021**

	2021		2020	
	£	£	£	£
<b>Gross surplus/(deficit) (b/fwd from page 2)</b>		(2,685)		23,160
<b>Clerking Costs</b>		<u>          </u>		<u>          </u>
Administration costs	3,000	3,000	3,800	3,800
<b>Premises Costs</b>		<u>          </u>		<u>          </u>
Rent payable	1,200	1,200	1,200	1,200
<b>General Administration Costs</b>		<u>          </u>		<u>          </u>
Printing, postage and stationery	5	5	34	34
<b>Legal and Professional Costs</b>		<u>          </u>		<u>          </u>
Clerking & Consultation costs	2,694		731	
Accountancy	637	3,331	630	1,361
<b>Bad Debts</b>		<u>          </u>		<u>          </u>
Bad debts	1,850	1,850	-	-
<b>Other Finance Costs</b>		<u>          </u>		<u>          </u>
Bank charges	33	33	68	68
<b>Other Expenditure</b>		<u>          </u>		<u>          </u>
Insurance	483		451	
Sundry expenses	126		39	
Subscriptions	1,121	1,730	1,302	1,792
		<u>          </u>		<u>          </u>
		(11,149)		(8,255)
		<u>          </u>		<u>          </u>
<b>Net Surplus/(Deficit)</b>		<u>          </u>		<u>          </u>
		(13,834)		14,905
		<u>          </u>		<u>          </u>

## Argyll District Salmon Fishery Board

### Balance sheet as at 31 December 2021

		2021		2020	
Notes	£	£	£	£	£
<b>Current assets</b>					
Debtors	1	560		2,246	
Cash at bank and in hand		93,734		96,327	
		94,294		98,573	
<b>Current liabilities</b>					
Trade creditors	2	275		289	
Accruals		13,732		4,163	
		14,007		4,452	
<b>Net current assets</b>			80,287		94,121
<b>Total assets less current liabilities</b>			80,287		94,121
<b>Capital account</b>					
Brought forward at 1 January 2021			94,121		79,216
Surplus/(Deficit) for the year			(13,834)		14,905
			80,287		94,121

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**  
Date: 23<sup>rd</sup> March 2022

**Argyll District Salmon Fishery Board**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

<b>1. Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	125	1,811
Prepayments and accrued income	435	435
	<u>560</u>	<u>2,246</u>
	<u><u>560</u></u>	<u><u>2,246</u></u>
<b>2. Current liabilities</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	275	289
Accruals and deferred income	13,732	4,163
	<u>14,007</u>	<u>4,452</u>
	<u><u>14,007</u></u>	<u><u>4,452</u></u>