

# Argyll District Salmon Fishery Board

**Accounts  
for the year ended  
31<sup>st</sup> December 2024**



**Simmers & Co**  
Chartered Accountants  
OBAN

# **Argyll District Salmon Fishery Board**

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## **Argyll District Salmon Fishery Board**

### **Accountants report on the unaudited accounts of Argyll District Salmon Fishery Board**

In accordance with the engagement letter, we have prepared your accounts on pages 1 to 6 from the accounting records and information and explanations supplied to us.

This report is made to you in accordance with the terms of our engagement. Our work has been undertaken to enable us to prepare the accounts on your behalf and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than yourself for our work or for this report.

We have carried out this engagement in accordance with best practice guidance issued by the Institute of Chartered Accountants of Scotland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the preparation of accounts. This guidance is detailed at

<http://www.icas.org.uk/accountspreparationguidance>.

You have acknowledged on the balance sheet for the year ended 31 December 2024 that you have approved these accounts and have confirmed that you have made available all relevant records and information for their preparation.

We have not been instructed to carry out any audit work on the accounts. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

#### **Simmers & Co**

Chartered Accountants

Albany Chambers

Albany Street

Oban

Argyll PA34 4AL

24 March 2025

## Argyll District Salmon Fishery Board

### Trading account for the year ended 31 December 2024

	2024	2023
Assessments	54,911	51,147
SSE Contribution	31,570	30,268
Contract Income	-	-
	<u>86,481</u>	<u>81,415</u>
Assessments distribution to RIA's:		
Awe	40,509	36,186
Ruel	-	1,968
Enforcement costs	11,454	11,024
Conservation measures	35,524	30,299
	<u>87,487</u>	<u>79,477</u>
<b>Gross surplus/(deficit) (c/fwd to page 3)</b>	<u><u>(1,006)</u></u>	<u><u>1,938</u></u>

# Argyll District Salmon Fishery Board

## Profit and loss account for the year ended 31 December 2024

	2024	2023
<b>Gross surplus/(deficit) (b/fwd from page 2)</b>	(1,006)	1,938
<b>Clerking Costs</b>		
Administration costs	3,200	3,200
	<u>3,200</u>	<u>3,200</u>
<b>Premises Costs</b>		
Rent payable	1,200	1,200
	<u>1,200</u>	<u>1,200</u>
<b>Repairs</b>		
Repairs to equipment	102	152
	<u>102</u>	<u>152</u>
<b>General Administration Costs</b>		
Printing, postage and stationery	43	6
	<u>43</u>	<u>6</u>
<b>Legal and Professional Costs</b>		
Clerking & Consultation costs	1,186	830
Accountancy	744	786
	<u>1,930</u>	<u>1,616</u>
<b>Other Finance Costs</b>		
Bank charges	47	57
	<u>47</u>	<u>57</u>
<b>Other Expenditure</b>		
Insurance	339	573
Sundry expenses	661	46
Subscriptions	1,396	1,239
	<u>2,396</u>	<u>1,858</u>
	<u>(8,918)</u>	<u>(8,089)</u>
<b>Net Surplus/(Deficit)</b>	<u>(9,924)</u>	<u>(6,151)</u>

# Argyll District Salmon Fishery Board

## Balance sheet as at 31 December 2024

		2024	2023
	Notes		
<b>Current assets</b>			
Debtors	1	11,594	3,717
Cash at bank and in hand		55,944	69,755
		<u>67,538</u>	<u>73,472</u>
<b>Current liabilities</b>	2		
Trade creditors		7,737	1,859
Other creditors		459	323
Accruals		4,689	6,713
		<u>12,885</u>	<u>8,895</u>
<b>Net current assets</b>		<u>54,653</u>	<u>64,577</u>
<b>Total assets less current liabilities</b>		<u>54,653</u>	<u>64,577</u>
<b>Capital account</b>			
Brought forward at 1 January 2024		64,577	70,728
Surplus/(Deficit) for the year		(9,924)	(6,151)
		<u>54,653</u>	<u>64,577</u>
		<u>54,653</u>	<u>64,577</u>

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

**Roger Brook, Chairman**  
**On behalf of the Board**  
**24th March 2025**

**Argyll District Salmon Fishery Board**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

<b>1. Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	9,844	2,019
Prepayments and accrued income	1,750	1,698
	<u>11,594</u>	<u>3,717</u>
<b>2. Current liabilities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	7,737	1,859
Other creditors	459	323
Accruals and deferred income	4,689	6,713
	<u>12,885</u>	<u>8,895</u>