

**WESTER ROSS AREA SALMON FISHERY BOARD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**WESTER ROSS AREA SALMON FISHERY BOARD**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

**COMPANY INFORMATION**

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**Wester Ross Area Salmon Fishery Board - (the 'Board')**

<b>Committee members (Together the "Committee")</b>	<b>01/04/2021 to 07/12/2021</b>	<b>Triennial elections 07/12/2021 to 31/03/2022</b>
	Bill Whyte	Stephen Bate
	Donald Rice	Donald Rice
	Gordon Crawford	Gordon Crawford
	Hugh Whittle	Rosie Nicoll
	Rosie Nicoll	Neil Wright
	Stephen Bate	Stuart Allison
	Neil Morrison	
	Raymond Dingwall	
	Stuart Allison	
<b>Clerk to the Board</b>	Peter Jarosz	
<b>Accountants</b>	Oakbridge Corporate Services (Jersey) Limited 1 IFC St Helier Jersey JE2 3BX	
<b>Business address</b>	Wester Ross Fisheries Trust Office Harbour Centre Gairloch Ross – shire IV21 2BQ	
<b>Bankers</b>	Bank of Scotland Inverness City Branch PO Box 1000 BX2 1LB	

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# WESTER ROSS AREA SALMON FISHERY BOARD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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# **WESTER ROSS AREA SALMON FISHERY BOARD**

## **UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

### **COMMITTEE REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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The Committee presents its report and financial statement for the year ended 31 March 2022.

#### **Committee members**

The following members have held office from 1 April 2021 to 31 March 2022:

Bill Whyte (Mandatory for Mark Williams) – Resigned 07/12/2021

Donald Rice (Mandatory for Regina Anna Properties) – Re-elected 07/12/2021

Gordon Crawford (Mandatory for Nicholas Crawford) – Re-elected 07/12/2021

Hugh Whittle (Mandatory for Inveran Fishings Ltd) – Resigned 07/12/2021

Neil Morrison (Mandatory for Philip Smith) – Resigned 07/12/2021

Rosie Nicoll (Mandatory for Pat Wilson) – Re-elected 07/12/2021

Stephen Bate – Re-elected 07/12/2021

Ala Mackenzie (Angling Representative Co-opted on 30/01/2019) – Resigned 07/12/2021

Ray Dingwall (Co-opted on 28/11/2018) – Resigned 07/12/2021

Stuart Allison (Co-opted on 28/11/2018) – (Mandatory for Jamie Crawford) - Elected to the Committee 07/12/2021

Neil Wright (Mandatory for Philip Smith) – Elected to the Committee 07/12/2021

#### **Clerk to the Board**

Peter Jarosz

#### **Construction and objectives**

The Board was created on 19 February 2004 by the formation of an association of proprietors of the Wester Ross Salmon Fishery District, and the election of a committee, under the terms of the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003.

The purposes of the Board are to do such acts, execute such works and incur such expenses as may appear to them expedient for the protection or improvement of the fisheries within their district, the increase of salmon, or the stocking of the waters of the district with salmon.

The Board is empowered by statute to raise an annual levy on the proprietors to allow it to meet its expenses.

#### **Results for the period**

The Profit for the year was £1,338 (2021: Profit £7,203) as shown on the revenue account.

# WESTER ROSS AREA SALMON FISHERY BOARD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

## COMMITTEE REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

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### **Committee's responsibilities in relation to the financial statements**

The Committee is responsible for preparing the financial statements each year which give a true and fair view of the state of affairs of the Board and of the surplus or deficit of the Board for that period. In preparing these financial statements, the board members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

The Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Board and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

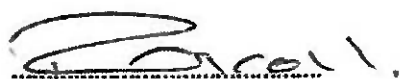
# WESTER ROSS AREA SALMON FISHERY BOARD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

## APPROVAL OF THE FINANCIAL STATEMENTS AND ACCOUNTANTS REPORT FOR THE YEAR ENDED 31 MARCH 2022

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We approve the financial statements set out on pages 4 to 6. We acknowledge our responsibility for the financial statements, including the appropriateness of the accounting basis as set out in note 1 to the financial statements, and for providing Oakbridge Corporate Services (Jersey) Limited Limited with all information and explanations necessary for their compilation.



Treasurer

10/1/23

Date:

I have prepared for your approval the financial statements of Wester Ross Area Salmon Fishery Board for the year, set out on pages 4 to 6 from the entity's accounting records and from information and explanations you have given to me.

This report is made solely to you. My work has been undertaken solely to prepare for your approval the financial statements of Wester Ross Area Salmon Fishery Board and state those matters that we have agreed to state to you in this report in accordance with the guidance of ACCA as detailed at <http://www.accaglobal.co.uk>. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than you, for my work or for this report.

You have approved the financial statements for the year and have acknowledged your responsibility for them, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for their compilation.

I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and do not, therefore, express any opinion on the financial statements.



Graham Bell

Oakbridge Corporate Services (Jersey) Limited

1 IFC  
St Helier  
Jersey  
JE2 3BX

# WESTER ROSS AREA SALMON FISHERY BOARD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

## REVENUE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2022

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		2022		2021
	£	£	£	£
<b>Income</b>				
Statutory assessment		27,275		17,314
		<b>27,275</b>		<b>17,314</b>
<b>Expenditure</b>				
Administrator's salary	5,442		4,410	
Computer running costs	1,175		431	
Legal and professional fees	6,735		3,330	
Subscriptions	1,085		1,940	
Other expenses	1,500		-	
		<b>(15,937)</b>		<b>(10,111)</b>
<b>Operating profit</b>		<b>11,338</b>		<b>7,203</b>
<b>Reasearch and improvements</b>				
Refund from Skye & Wester Ross Fisheries Trust		-		16,625
Grant to Wester Ross Fisheries Trust		(10,000)		(16,625)
		<b>(10,000)</b>		<b>-</b>
<b>Profit for the year</b>		<b>1,338</b>		<b>7,203</b>

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# WESTER ROSS AREA SALMON FISHERY BOARD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022

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	31 March 2022		31 March 2021	
	£	£	£	£
<b>Current assets</b>				
Trade debtors	1,043		698	
Cash at bank and in hand	25,958		31,893	
	<b>27,001</b>		<b>32,591</b>	
<b>Current liabilities</b>				
Trade creditors and other payables	12,174		19,102	
	<b>12,174</b>		<b>19,102</b>	
<b>Net current assets</b>		<b>14,827</b>		<b>13,489</b>
<b>Total assets less current liabilities</b>		<b>14,827</b>		<b>13,489</b>
<b>Accumulation fund</b>				
At 1 April 2021/2020		13,489		6,286
Profit for the period		1,338		7,203
<b>Total accumulation fund</b>		<b>14,827</b>		<b>13,489</b>

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# WESTER ROSS AREA SALMON FISHERY BOARD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2022

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2022

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### 1. Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical convention.

#### 1.2 Turnover

Turnover represents amounts receivable for all fishing levies issued in the year.

### 2. Related party transactions

During the year, no refunds (2021: £16,625) were received from Skye & Wester Ross Fisheries Trust.

During the year, donations of £10,000 (2021: £16,625) were paid to Wester Ross Fisheries Trust.

The following committee members are proprietors, or mandatories for proprietors, within the Wester Ross area, and the proprietors' annual assessments are as noted below:

	2022	2021
	£	£
Rosie Nicoll (Mandatory for Pat Wilson)	612	612
Stephen Bate	490	490
Donald Rice (Mandatory for Regina Anna Properties)	630	630
Gordon Crawford (Mandatory for Nicholas Crawford)	7,560	7,560
Neil Wright (Mandatory for Philip Smith)	630	630
Stuart Allison (Mandatory for James Crawford)	210	210

