

**WESTER ROSS AREA SALMON FISHERY BOARD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

WESTER ROSS AREA SALMON FISHERY BOARD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

COMPANY INFORMATION

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

Committee members (Together the "Committee")

01/04/2023 to
31/03/2024

Stephen Bate
Donald Rice
Gordon Crawford
Rosie Nicoll
Neil Wright
Stuart Allison

Clerk to the Board

Peter Jarosz (resigned 31st July 2024)
Kevin Ginty (appointed 1st May 2024)

Accountants

Oakbridge Corporate Services (Jersey) Limited
1 IFC
St Helier
Jersey
JE2 3BX

Business address

Wester Ross Fisheries Trust Office
Harbour Centre
Gairloch
Ross – shire
IV21 2BQ

Bankers

Bank of Scotland
Inverness City Branch
PO Box 1000
BX2 1LB

WESTER ROSS AREA SALMON FISHERY BOARD
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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WESTER ROSS AREA SALMON FISHERY BOARD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

COMMITTEE REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Committee presents its report and financial statement for the year ended 31 March 2024.

Committee members

The following members have held office from 1 April 2023 to 31 March 2024:

Donald Rice (Mandatory for Regina Anna Properties)

Gordon Crawford (Mandatory for Nicholas Crawford)

Rosie Nicoll (Mandatory for Pat Wilson)

Stephen Bate

Stuart Allison (Co-opted on 28/11/2021) – (Mandatory for Jamie Crawford)

Neil Wright (Mandatory for Philip Smith) – resigned on 18 November 2022

Phillipa Cliff (Mandatory for Philip Smith co-opted 17th February 2023)

Andrew David Barclay (co-opted as the angling representative on 6th May 2022)

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 £2,705 (2023: £9,211) as shown on the revenue account.

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 trustees 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 2023

APPROVAL OF THE FINANCIAL STATEMENTS AND ACCOUNTANTS REPORT
FOR THE YEAR ENDED 31 MARCH 2024

We approve the financial statements set out on pages 3 to 5. 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 with all information and explanations necessary for their compilation.

.....
Treasurer

Date:

I have prepared for your approval the financial statements of Wester Ross Area Salmon Fishery Board for the year, set out on pages 3 to 5 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 Fisheries Trust 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 2024

REVENUE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Income		
Statutory assessment	23,213	27,045
	23,213	27,045
Expenditure		
Administrator's salary	5,145	4,830
Computer running costs	1,261	573
Legal and professional fees	2,367	1,140
Subscriptions	1,735	1,291
	(10,508)	(7,834)
Operating profit	12,705	19,211
Reasearch and improvements		
Grant to Wester Ross Fisheries Trust	(10,000)	(10,000)
	(10,000)	(10,000)
Profit for the year	2,705	9,211

WESTER ROSS AREA SALMON FISHERY BOARD

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

	31 March 2024		31 March 2023	
	£	£	£	£
Current assets				
Trade debtors	3,105		455	
Cash at bank and in hand	29,743		29,213	
	32,848		29,668	
Current liabilities				
Trade creditors and other payables	6,105		5,630	
	6,105		5,630	
Net current assets		26,743		24,038
Total assets less current liabilities		26,743		24,038
Accumulation fund				
At 1 April 2023/2022		24,038		14,827
Profit for the period		2,705		9,211
Total accumulation fund		26,743		24,038

WESTER ROSS AREA SALMON FISHERY BOARD

UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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, donations of £5,000 (2023: £5,000) were paid to Wester Ross Fisheries Trust. £5,000 (2023: £5,000) remains outstanding at the year end and has been accrued.

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

	2024	2023
	£	£
Rosie Nicoll (Mandatory for Pat Wilson)	578	612
Stephen Bate	358	490
Donald Rice (Mandatory for Regina Anna Properties)	550	630
Gordon Crawford (Mandatory for Nicholas Crawford)	7,425	7,560
Phillipa Cliff (Mandatory for Philip Smith)	440	630
Stuart Allison (Mandatory for James Crawford)	138	210

WRASB 2024 annual accounts

**Wester Ross Area Salmon Fishery Board:
Payments Cash Book 2023/24**

Date	Payee	Description	WRFT 2023/24	Professional Fees	Office Expenses	Subs	Clerk's Salary	Clerk's & Others' Expenses
03/04/2023	Plusnet	Telephone and Internet			30.12			
03/04/2023	Angling trust	Annual Subscription		600.00				
03/05/2023	FMS Subscription (INV-0259)	Annual Subscription				1427.00		
03/05/2023	WRFT Trance 2 2022/3	Donation	5000.00					
03/05/2023	WRFT Repayment	OneDrive and VPN Subscription				242.35		
03/05/2023	Wild Fish	Annual Subscription				66.00		
05/05/2023	Plusnet	Telephone and Internet			52.76			
15/05/2023	Corona Energy	Electric – final bill 2022			442.96			
30/05/2023	ICO	Annual Subscription		35.00				
06/06/2023	Plusnet	Telephone and Internet			40.15			
19/06/2023	Zurich Insurance	Insurance			109.05			
19/06/2023	Kevin Ginty	Data Protection		472.50				
04/07/2023	Plusnet	Telephone and Internet			16.46			
13/07/2023	Wordworks Ltd	Mailbox and Domain Registration			198.00			
03/08/2023	Plusnet	Telephone and Internet			38.46			
05/09/2023	Plusnet	Telephone and Internet			38.46			
04/10/2023	Plusnet	Telephone and Internet			47.70			
020/10/2023	WRFT Trance 1 2023/4	Donation	5000.00					
20/10/2023	Sea Change	Donation		150.00				
03/11/2023	Plusnet	Telephone and Internet			58.27			
22/11/2023	FMS	Donation to project		1000.00				
24/11/2023	Stephen Bate	Refund of overpayment						110.00
04/12/2023	Plusnet	Telephone and Internet			58.27			
01/01/2024	Plusnet	Telephone and Internet			40.00			
03/02/2024	Plusnet	Telephone and Internet			40.00			
05/03/2024	Plusnet	Telephone and Internet			40.00			
11/03/2024	Clerk's Wages April 2023 to February 2024							4680.00
02/04/2024	Clerk's Wages March 2024							465.00
02/04/2024	WRFT Trance 2 2023/4	Donation	5000.00					
02/04/2024	Angling trust	Annual Subscription		600.00				
05/04/2024	Plusnet	Telephone and Internet			40.00			
TOTALS TO 31/03/2024			15000.00	2857.50	1290.66	1735.35	0.00	5255.00

**Wester Ross Area Salmon Fishery Board
Receipts Cash Book 2023/24**

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Date	Received from	Description		Assessments	Assessments	Interest	Total
				2022/23	2023/24		
04/07/2023	2023-24 Clyde Properties - Letterewe Estate	Assessments Fionn Loch, Loch Maree	1st Invoice		120.00		120.00
06/07/2023	2022-23 Manners & 2023-24 Manners	Assessments River Broom	1st Invoice	420.00	90.00		510.00
10/07/2023	2022-23 Mark Pattinson & 2023-24	Assessments Loch Damph	1st Invoice	35.00	15.00		50.00
10/07/2023	2023-24 Loch Maree Hotel	Assessments Loch Maree	1st Invoice		180.00		180.00
10/07/2023	2023-24 Wills	Assessments Loch Maree	1st Invoice		90.00		90.00
11/07/2023	2023-24 Langwell Estate – Paul Dacre	Assessments Upper River Kanaird	1st Invoice		150.00		150.00
12/07/2023	2023-24 Patrick Wilson Sporting Estate	Assessments Kinlochewe Estate	1st Invoice		315.00		315.00
13/07/2023	2023-24 Mark Williams	Assessments Loch Sqod	1st Invoice		60.00		60.00
13/07/2023	2023-24 Kinloch Woodlands Trust	Assessments River Sheildaig	1st Invoice		30.00		30.00
14/07/2023	2023-24 Kim Scobie	Assessments Rivers Ullapool & Rhidorrich	1st Invoice		510.00		510.00
21/07/2023	2023-24 Beuningen – Inverlael	Assessments River Broom	1st Invoice		60.00		60.00
21/07/2023	2023-24 Hendrik van Beuningen – Festeyn	Assessments River Broom	1st Invoice		180.00		180.00
21/07/2023	2023-24 Applecross Trust	Assessments Applecross River	1st Invoice		150.00		150.00
24/07/2023	2023-24 Church of Scotland	Assessments River Broom	1st Invoice		105.00		105.00
28/07/2023	2023-24 Ledmore Estate – Bulmer	Assessments Rivers Kanaird & Runie	1st Invoice		300.00		300.00
07/08/2023	2023-24 Sheildaig Lodge (Bluebelt Hospitality)	Assessments River Badachro	1st Invoice		90.00		90.00
07/08/2023	2023-24 Dundonnell Estate	Assessments Dundonnell River	1st Invoice		300.00		300.00
23/08/2023	2023-24 Jane Whitteridge	Assessments River Lael	1st Invoice		90.00		90.00
24/08/2023	2023-24 Allt Power (Norman Kelman)	Assessments Loch Maree	1st Invoice		30.00		30.00
29/08/2023	2023-24 Philip Smith	Assessments Coulin	1st Invoice		240.00		240.00
31/08/2023	2023-24 Gruinard Estate – Mrs Maclay	Assessments Gruinard River	1st Invoice		1,350.00		1,350.00
31/08/2023	2023-24 Stephen Bate	Assessments River Balgy, Loch Damph	1st Invoice		255.00		255.00
07/09/2023	2023-24 Inveran Fishings	Assessments River Ewe	1st Invoice		2,550.00		2,550.00
07/09/2023	2023-24 H & E Whittle	Assessments River Ewe	1st Invoice		150.00		150.00
18/10/2023	2023-24 Clyde Properties - Letterewe Estate	Assessments Fionn Loch, Loch Maree	2nd Invoice		100.00		100.00
20/10/2023	2023-24 Manners	Assessments River Broom	2nd Invoice		75.00		75.00
20/10/2023	2023-24 Tollemache (Ben Shieidaig Estate)	Assessments River Balgy, Loch Damph	2nd Invoice		162.50		162.50
23/10/2023	2023-24 Mark Williams	Assessments Loch Sqod	2nd Invoice		50.00		50.00
23/10/2023	2023-24 Wills	Assessments Loch Maree	2nd Invoice		75.00		75.00
23/10/2023	2023-24 Philip Smith	Assessments Coulin	2nd Invoice		200.00		200.00
30/10/2023	2023-24 Applecross Trust	Assessments Applecross River	2nd Invoice		125.00		125.00
31/10/2023	2023-24 Peachtree - Mark Lorimer	Assessments River Broom	2nd Invoice		500.00		500.00
03/11/2023	2023-24 Beuningen – Inverlael	Assessments River Broom	2nd Invoice		50.00		50.00
03/11/2023	2023-24 Hendrik van Beuningen – Festeyn	Assessments River Broom	2nd Invoice		150.00		150.00
06/11/2023	2023-24 Church of Scotland	Assessments River Broom	2nd Invoice		87.50		87.50
06/11/2023	2023-24 Gordon Crawford - Eilean Darach	Assessments Gruinard River, Little Gruinard River & Dundonnell river	2nd Invoice		3,375.00		3,375.00
06/11/2023	2023-24 Ledmore Estate – Bulmer	Assessments Rivers Kanaird & Runie	2nd Invoice		250.00		250.00
06/11/2023	2023-24 Langwell Estate – Paul Dacre	Assessments Upper River Kanaird	2nd Invoice		125.00		125.00
07/11/2023	2023-24 Stephen Bate	Assessments River Balgy, Loch Damph	2nd Invoice		212.50		212.50
13/11/2023	2023-24 Kim Scobie	Assessments Rivers Ullapool & Rhidorrich	2nd Invoice		425.00		425.00
16/11/2023	2023-24 Kinloch Woodlands Trust	Assessments River Sheildaig	2nd Invoice		25.00		25.00
20/11/2023	2023-24 Mark Pattinson	Assessments Loch Damph	2nd Invoice		12.50		12.50

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27/11/2023	2023-24 Woodland Trust	Assessments Loch Damph	2nd Invoice	12.50	12.50	
29/11/2023	2023-24 Gairloch Estates	Assessments Flowerdale & Loch Maree	2nd Invoice	192.50	192.50	
29/11/2023	2023-24 Maree Holdings		2nd Invoice	50.00	50.00	
07/12/2023	2023-24 Allt Power (Norman Kelman)	Assessments Loch Maree	2nd Invoice	25.00	25.00	
14/12/2023	2023-24 Sheildaig Lodge (Bluebelt Hospitality)	Assessments River Badachro	2nd Invoice	75.00	75.00	
20/12/2023	2023-24 Peachtree - Mark Lorimer	Assessments River Broom	1st Invoice	600.00	600.00	
29/12/2023	2023-24 Gruinard Estate – Mrs Maclay	Assessments Gruinard River	2nd Invoice	1,125.00	1,125.00	
11/01/2024	2023-24 Maree Holdings		1st Invoice	60.00	60.00	
20/02/2024	2023-24 Dundonnell Estate	Assessments Dundonnell River	2nd Invoice	250.00	250.00	
26/02/2024	2023-24 Douglas Beck	Assessments Ullapool River	2nd Invoice	62.50	62.50	
18/03/2024	2023-24 Gordon Crawford - Eilean Darach	Assessments Gruinard River, Little Gruinard River & Dundonnell river	1st Invoice	4050.00	4,050.00	
20/03/2024	2023-24 Tollemache (Ben Shildaig Estate)	Assessments River Balgy, Loch Damph	1st Invoice	195.00	195.00	
02/04/2024	2023-24 Douglas Beck	Assessments Ullapool River	1st Invoice	75.00	75.00	
02/04/2024	2023-24 Patrick Wilson Sporting Estate	Assessments Kinlochewe Estate	2nd Invoice	262.50	262.50	
08/04/2024	2023-24 Inveran Fishings	Assessments River Ewe	2nd Invoice	2125.00	2,125.00	
08/04/2024	2023-24 H & E Whittle	Assessments River Ewe	2nd Invoice	125.00	125.00	
				455.00	15,800.00	23,150.00
	2023-24 Glen Mhor Estate – Andrew Cope	Assessments River Torridon		96.25		31/03/2024 Total
	2023-24 Loch Maree Hotel	Assessments Loch Maree		150.00		
	2023-24 Ben Damph Estate	Assessments Loch Damph/River Thrail		206.25		
	2023-24 Woodland Trust	Assessments Loch Damph		15.00		
	2023-24 Whitteridge	(River Broom only)		50.00		Opening Bank
				517.50	Receivable	31/03/2024 Total
						31/03/2024 Bank
						Plus o/s levies of

WRASB 2024 annual accounts

Insurance	Total	Current a/c
	30.12	29213.77
	600.00	630.12 Apr-23
	1427.00	
	5000.00	
	242.35	
	66.00	
	52.76	
	442.96	
	35.00	7266.07 May-23
	40.15	
	109.05	
	472.50	621.70 Jun-23
	16.46	
	198.00	214.46 Jul-23
	38.46	38.46 Aug-23
	38.46	38.46 Sep-23
	47.70	
	5000.00	
	150.00	5197.70 Oct-23
	58.27	
	1000.00	
	110.00	1168.27 Nov-23
	58.27	58.27 Dec-23
	40.00	40.00 Jan-24
	40.00	40.00 Feb-24
	40.00	
	4680.00	4720.00 Mar-24
	465.00	
	5000.00	
	600.00	
	40.00	6105.00 Apr-24
	0.00	
0.00	26138.51	26138.51

Monthly Monthly Bank

WRASB 2024 annual accounts

Income	Expenditure	Statements
		29213.77
630.12		28,583.65 Apr-23
7266.07		21317.58 May-23
621.70		20695.88 Jun-23
2,810.00	214.46	23,291.42 Jul-23
750.00	38.46	24002.96 Aug-23
4,305.00	38.46	28,269.50 Sep-23
1,287.50	5197.70	24359.30 Oct-23

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4,967.50	1,168.27	20560.07	Nov-23
1,825.00	58.27	18793.34	Dec-23
60.00	40.00	18773.34	Jan-24
312.50	40.00	18500.84	Feb-24
4245.00	4720.00	18975.84	Mar-24
2587.50	6105.00	22493.34	Apr-24
20562.50	20033.51	0.00	
Balance	29213.77		
Income	20562.50		
Expenditure	20,033.51		
Balance	29742.76		
517.50	30260.26		