

BEAULY DISTRICT FISHERY BOARD
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED
31 DECEMBER 2011

ACCOUNTANT'S REPORT

We have prepared, without carrying out an audit, the accounts set out on pages 2 to 4, for the year ended 31 December 2011, from the accounting records of the business, and the information and explanations supplied to us.

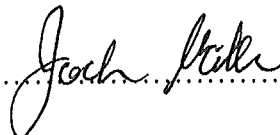


Saffery Champness
Kintail House
Beechwood Park
Inverness
IV2 3BW

.....
26 May 2012

Date

We approve the accounts for the year to 31 December 2011 set out on pages 2 to 4 and confirm that we have made available to you all relevant records and information for their preparation.

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12/7/2012

Date

INCOME AND EXPENDITURE ACCOUNT

	2011		2010	
INCOME				
Levies receivable – Page 3	34,818.17		20,109.77	
Bank and Building Society interest receivable	<u>6.62</u>		<u>2.35</u>	
		34,824.79		20,112.12
EXPENDITURE				
Annual fee for Association of Scottish District Salmon Fishery Boards	1,660.00		1,495.00	
Administration costs to 31 December 2011–General	4,800.00		5,658.59	
Contribution to Lower Beauly Fishing Syndicate	-		900.00	
Accountancy Fee	400.00		511.12	
Insurance	1,080.93		1,041.57	
Contribution to Ness & Beauly Fishery Trust Fee	20,000.00		5,000.00	
Contribution to Moray Firth Sea Trout Project	500.00		500.00	
Sundry Expenses	129.20		1,260.36	
Anti-poaching costs	1,356.87		1,514.26	
Subscriptions	500.00		499.76	
Bank charges	22.25		35.95	
Non-recoverable VAT	<u>1,247.81</u>		<u>-</u>	
		<u>31,697.06</u>		<u>18,416.61</u>
Net Surplus For Year		3,127.73		1,695.51
Plus Surplus Brought Forward		<u>20,782.55</u>		<u>19,087.04</u>
		<u>23,910.28</u>		<u>20,782.55</u>
REPRESENTED BY				
Cash balances held		24,314.01		23,141.04
Closing debtors and prepayments		2,995.27		2,089.21
Closing creditors and accruals		<u>(3,399.00)</u>		<u>(4,447.70)</u>
		<u>23,910.28</u>		<u>20,782.55</u>