

**WESTERN ISLES DISTRICT SALMON FISHERIES BOARD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**WESTERN ISLES DISTRICT SALMON FISHERIES BOARD**

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**WESTERN ISLES DISTRICT SALMON FISHERIES BOARD**

**BUSINESS INFORMATION**

**Business Address**

The Sawmill  
Marybank  
Isle of Lewis  
HS2 0DD

**Bankers**

Royal Bank of Scotland  
17 North Beach Street  
Stornoway  
Isle of Lewis  
HS1 2XJ

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**REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF  
WESTERN ISLES DISTRICT SALMON FISHERIES BOARD**

In accordance with the instructions given to us, we have prepared for your approval the accounts of Western Isles District Salmon Fisheries Board for the year ended 31 March 2023 as set out on pages 3 and 4 from the accounting records and information and explanations provided.

As a member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.org.uk/accountspreparationguidance>.

Our work has been undertaken solely to prepare for your approval the accounts of Western Isles District Salmon Fisheries Board and state those matters that we have agreed to state to you in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at <http://www.icas.org.uk/accountspreparationguidance>. We have not been instructed to carry out an audit of the accounts of Western Isles District Salmon Fisheries Board. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you, for our work, or for this report.

CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
HS1 2DS

Date:

**WESTERN ISLES DISTRICT SALMON FISHERIES BOARD**

**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	2023		2022	
	£	£	£	£
<b>Income</b>				
Levies		<b>76,776</b>		64,059
<b>Expenditure</b>				
Donations	<b>60,000</b>		57,000	
Subscriptions	<b>3,735</b>		4,905	
Bailiffing expenses	<b>7,875</b>		1,969	
Clerk to the Board	<b>2,500</b>		-	
Insurance	<b>1,586</b>		1,490	
IT support	<b>360</b>		385	
Accountancy	-		144	
Meeting expenses	<b>352</b>		95	
		<b>76,408</b>		65,988
<b>Surplus/(Deficit) for year</b>		<b>368</b>		<b>(1,929)</b>

**WESTERN ISLES DISTRICT SALMON FISHERIES BOARD**

**STATEMENT OF FUNDS**  
**AS AT 31 MARCH 2023**

	<b>2023</b> <b>£</b>	2022 £
<b>Cash in bank</b>	<u><b>15,758</b></u>	<u>15,390</u>
<b>Accumulated Reserves</b>		
At 31 March 2022	<u><b>15,390</b></u>	17,319
Surplus/(Deficit) for the year	<u><b>368</b></u>	<u>(1,929)</u>
	<u><b>15,758</b></u>	<u>15,390</u>

We approve the financial statements, and confirm that we have made available all relevant records and information for their preparation.

\_\_\_\_\_  
Name

Date: