

# Profit and Loss

## River Brora District Salmon Fishery Board For the year ended 31 March 2022

2022

### Turnover

Fishery Board Assessments - Ben Armine Trust	2,208.72
Fishery Board Assessments - Dalreavoch	858.96
Fishery Board Assessments - Gordonbush	34,230.12
Fishery Board Assessments - Janson No 3 Settlement	27,824.16
Fishery Board Assessments - Lord Cadogan	25,758.12
Other Revenue	8,449.00
<b>Total Turnover</b>	<b>99,329.08</b>

### Cost of Sales

Direct Wages	51,994.86
<b>Total Cost of Sales</b>	<b>51,994.86</b>

### Gross Profit

47,334.22

### Administrative Costs

Advertising & Marketing	150.00
Bailiffing Services	900.00
Council Tax, NDR & Water Rates	1,266.62
Insurance	3,824.23
Miscellaneous Expenses	2,509.17
Professional Services	30,259.60
Protective Clothing	252.00
Rent	4,860.00
Repairs & Maintenance	2,493.42
Road Fund Licences	550.00
Subscriptions & Recruitment	1,551.80
Telephone & Internet	101.72
Vehicle Fuel & Oil	4,301.27
Vehicle Repairs & Servicing	2,153.34
<b>Total Administrative Costs</b>	<b>55,173.17</b>

### Operating Profit

(7,838.95)

### Profit on Ordinary Activities Before Taxation

(7,838.95)

### Profit after Taxation

(7,838.95)