

REGISTERED COMPANY NUMBER: SC344382 (Scotland)
REGISTERED CHARITY NUMBER : SC039771

Report of the Trustees and
Unaudited Financial Statements for the year Ended 31 January 2025

For
Skye & Localsh Rivers Trust

Skye & Lochalsh Rivers Trust

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for the Year Ended 31 January 2025**

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Skye & Lochalsh Rivers Trust
Report of the Trustees
for the Year Ended 31 January 2025

The trustees, who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provision of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objects for which the trust is established are:

- To advance the environmental protection, for the public benefit, of all species of freshwater fish, bivalves, invertebrates and other freshwater aquatic species and ecosystems through conservation and responsible enhancement. This includes the aquatic flora and fauna located in the inland and coastal waters of Skye, Raasay, and the Small Isles as listed in the Skye District Salmon Fisheries Board Designation Order 1995, as well as the rivers and estuaries of Lochalsh and Loch Hourn.
- To advance the knowledge of the public and any association, company, local authority, administrative or governmental agency, or public or representative body in:
 - The understanding of aquatic ecosystems for an economic or social activity, and/or river catchment management
 - The essential benefits of protection, conservation, restoration and improvements of aquatic environments.

The main activities undertaken by the trust in relation to these objectives include:

- Scientific research and monitoring of local wild fish populations
- Identification of pressures and threats impacting on wild fish survival
- Development of mitigation measures that can be implemented to improve fish survival
- Outreach and education events to raise public awareness
- Communication and data exchange between relevant stakeholders to further improve legislation, protection and management of wild fish populations
- Responsible and sustainable conservation and restoration practices

ACHIEVEMENT AND PERFORMANCE

The main achievements of the trust over the last year includes:

- A wide ranging annual monitoring programme of wild salmon and trout populations across multiple life stages in freshwater and estuarine habitats across Skye and Lochalsh.
- Participation in government funded national fish monitoring programmes.
- Delivery of education programmes in local primary schools
- Engagement with industry and local authorities to prioritise aquatic ecosystem protection during and after infrastructure development

Skye & Lochalsh Rivers Trust
Report of the Trustees (continued)
for the Year Ended 31 January 2025

ACHIEVEMENT AND PERFORMANCE (continued)

The above activities have led to a number of benefits, including:

- Adding significantly to the pool of relevant data on salmonid populations and other freshwater species and the natural and anthropogenic challenges facing them in riparian and inshore environments. These data are important to relevant public, environmental and commercial organisations in influencing guidance and best practice for the protection and improvement of the environment.
- Helping inform public decision-making processes such as formal planning permission requests.
- Raising public awareness of the importance and complexities of various fish species in our local environments.

FINANCIAL REVIEW

The trust suffered a net expenditure for the year totalling £3,513 (2024 net expenditure £2,207).

The reserves carried forward at 31 January 2025 total £119,005 (2024 £122,518), of which £nil (£97) are restricted funds.

Reserves policy

The trust carries forward reserves, year on year, to meet the costs of an expanding programme of activities and fund and unforeseen costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Appointment of trustees

SLRT Trustees can be nominated and considered for appointment by the full board of Trustees. New Trustees are recruited based on their personal history with and knowledge of:

- Wild fish (particularly salmonids) and their conservation and/or
- Aquatic and terrestrial ecosystems and their conservation and/or
- A background in science/research/project development and/or
- Financial experience particularly with regard to registered charity accounts

The position of Chair is elected and reviewed at Annual General meetings of the Board.

From the Trust's Articles of Association:

- Any person who is willing to act as a Trustee, and who is permitted by law to do so, may be appointed to be a Trustee by a resolution of the Trustees.
- Where a maximum of Trustees has been fixed (i.e. 10), the appointment of a Trustee must not cause that number to be exceeded.
- No Trustee shall serve for more than nine consecutive years, unless the Trustees consider it would be in the best interests of the Charity for a particular Trustee to continue to serve beyond that period and that Trustee is reappointed in accordance with the Articles.

Skye & Lochalsh Rivers Trust
Report of the Trustees (continued)
for the Year Ended 31 January 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Name of charity	Skye & Lochalsh Rivers Trust
Registered company number	SC344382 (Scotland)
Registered charity number	SC039771
Registered office	Arainn Ostaig Sabhal Mor Ostaig Sleat Isle of Skye IV44 8RQ
Trustees	E MacPherson I M Lindsay Dr M A Smith N H A Pearson R B Kindness R J Hendry M G Bradshaw C A de Vries
Independent examiner	Daniel Wood BAcc (Hons) CA Wood Accountancy Ltd Glenview Upper Feorlig Isle of Skye IV55 8ZL

Skye & Lochalsh Rivers Trust

**Report of the Trustees (continued)
for the Year Ended 31 January 2025**

RESPONSABILITIES AND APPROVAL

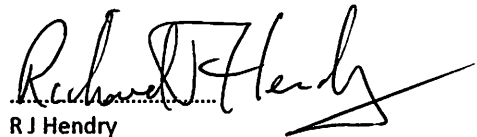
The trustees (who are the directors of Skye & Lochalsh Rivers Trust for the purpose of company law) are responsible for preparing the Report of Trustees and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resource and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent
- Observe the methods and principles in the charity SORP;
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Approved by order of the board on 12 September 2025 and signed on its behalf by:



R J Hendry
Trustee

**Skye & Lochalsh Rivers Trust
(Company Registration No SC344382)**

Report of the Independent Examiner

I report on the financial statements of the Skye & Lochalsh Rivers Trust for the year ended 31 January 2025 as set out on pages 6 to 16.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of regulations 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Daniel Wood BAcc (Hons) CA
Wood Accountancy Ltd
Glenview
Upper Feorlig
Isle of Skye
IV55 8ZL

12 September 2025

Skye & Lochalsh Rivers Trust

**Statement of Financial Activities
(Including Income and Expenditure Account)
for the Year Ended 31 January 2025**

		Unrestricted Fund £	Restricted Fund £	Total Funds 2025 £	Total Funds 2024 £
	Notes				
Income:					
Donations and legacies	4	3,000	17,257	20,257	25,322
Income from charitable activities	5	87,244	-	87,244	81,485
Investment income	6	786	-	786	149
Total income		91,030	17,257	108,287	106,956
Expenditure on:					
Expenditure on charitable activities	7	92,356	17,354	109,710	107,488
Governance costs	8	2,090	-	2,090	1,675
Total expenditure		94,446	17,354	111,800	109,163
Net income / (expenditure)		(3,416)	(97)	(3,513)	(2,207)
Transfers between funds		-	-	-	-
Net movements in funds		(3,416)	(97)	(3,513)	(2,207)
Reconciliation of funds:					
Total funds brought forward		122,421	97	122,518	124,725
Total funds carried forward		119,005	-	119,005	122,518

All amounts relate to continuing activities.

Skye & Lochalsh Rivers Trust

**Balance Sheet
At 31 January 2025**

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets					
Tangible assets	9	14,070	-	14,070	16,095
		14,070	-	14,070	16,095
Current assets					
Debtors	10	1,846	-	1,846	25,091
Cash at bank and in hand		107,003	-	107,003	100,108
		108,849	-	108,849	125,199
Liabilities					
Amounts falling due within one year	11	3,914	-	3,914	18,776
Net current assets		104,935	-	104,935	106,423
Total net assets		119,005	-	119,005	122,518
Funds					
Unrestricted funds				119,005	122,421
Restricted funds				-	97
Total funds				119,005	122,518

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 January 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge the responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the board of trustees on 12 September 2025 and were signed on its behalf by:



R J Hendry
Trustee

Skye & Lochalsh Rivers Trust

Notes to the Financial Statements for the Year Ended 31 January 2025

1. General information

Skye & Lochalsh Rivers Trust is a company limited by guarantee, incorporated on 13 June 2008. The registered office address is Arainn Ostaig, Sabhal Mor Ostaig, Sleat, Isle of Skye, IV44 8RQ.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

2. Accounting policies

2.1. Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

2.2. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statement.

2.3. Income

All income is recognised in the statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

2.4. Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of the resources.

The trust registered for VAT from 15 October 2023.

2.5. Fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	25% on reducing balance
Computer equipment	25% on reducing balance

Skye & Lochalsh Rivers Trust

Note to the Financial Statements (continued) for the Year Ended 31 January 2025

2.6. Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2.7. Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities, including creditors, bank loans, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2.8. Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the statement of financial activities as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to statement of financial activities so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged to statement of financial activities on a straight line basis over the term of the relevant lease except where another more

Skye & Lochalsh Rivers Trust

**Note to the Financial Statements (continued)
for the Year Ended 31 January 2025**

2.8. Leases (continued)

systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2.9. Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when the funds are raised for a particular restricted purpose.

2.9. Taxation

The charity is exempt from corporation tax on its charitable activities.

2.10. Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2.11. Trustees remuneration and benefits

During the year ended 31 January 2025, one trustee received £1,800 (2024 £nil) for the hire of office space.

Trustee expenses

There were no trustees' expenses paid for the year ended 31 January 2025 or 31 January 2024.

Skye & Lochalsh Rivers Trust

**Notes to the Financial Statements (continued)
for the Year Ended 31 January 2025**

3. Comparatives for the statement of financial activities

	Notes	Unrestricted Fund £	Restricted Fund £	Total Funds £
Income:				
Donations and legacies	4	2,460	22,862	25,322
Charitable activities	5	81,485	-	81,485
Investments	6	149	-	149
Total income		84,094	22,862	106,956
Expenditure on:				
Charitable activities	7	63,738	43,750	107,488
Governance costs	8	1,675	-	1,675
Total expenditure		65,413	43,750	109,163
Net income / (expenditure)		18,681	(20,888)	(2,207)
Transfers between funds		-	-	-
Net movements in funds		18,681	(20,888)	(2,207)
Reconciliation of funds:				
Total funds brought forward		103,740	20,985	124,725
Total funds carried forward		122,421	97	122,518

4. Income from donations and legacies

	Unrestricted Fund £	Restricted Fund £	Total Funds 2025 £	Total Funds 2024 £
Donations	3,000	-	3,000	2,460
Grants	-	17,257	17,257	22,862
	3,000	17,257	20,257	25,322

5. Income from charitable activities

	Unrestricted Fund £	Restricted Fund £	Total Funds 2025 £	Total Funds 2024 £
Contract works	87,244	-	87,244	81,485
	87,244	-	87,244	81,485

Skye & Lochalsh Rivers Trust

**Notes to the Financial Statements (continued)
for the Year Ended 31 January 2025**

6. Income from investments

	Unrestricted Fund £	Restricted Fund £	Total Funds 2025 £	Total Funds 2024 £
Bank interest	786	-	786	149

7. Expenditure on charitable activities

	Unrestricted Fund £	Restricted Fund £	Total Funds 2025 £	Total Funds 2024 £
Wages	61,835	11,717	73,552	60,320
Employer NIC	2,144	-	2,144	796
Pensions	2,959	-	2,959	1,435
Insurance	1,941	-	1,941	1,662
Light and heat	-	-	-	260
Telephone	321	-	321	300
Postage and stationary	246	-	246	863
Sundries	598	-	598	438
Equipment hire	1,200	-	1,200	2,540
Contract / project work	546	450	996	1,772
Project costs	-	5,187	5,187	4,466
Research equipment	1,994	-	1,994	1,597
Tags	-	-	-	18,720
Marketing and branding	726	-	726	-
Subscriptions	2,261	-	2,261	1,708
Computer, software and domain	467	-	467	174
Motor expenses	2,499	-	2,499	2,589
Administration	145	-	145	708
Travelling expenses	1,730	-	1,730	45
Training	569	-	569	303
Rent	1,800	-	1,800	550
Professional Fees	1,837	-	1,837	-
Bank charges	131	-	131	61
Other interest charges	23	-	23	-
Hire purchase	14	-	14	256
Depreciation	4,690	-	4,690	5,365
WRTF residual funds	1,680	-	1,680	560
	92,356	17,354	109,710	107,488

8. Other expenditure – governance costs

	Unrestricted Fund £	Restricted Fund £	Total Funds 2025 £	Total Funds 2024 £
Independent examination	400	-	400	400
Accounts preparation	930	-	930	973
Payroll and bookkeeping	760	-	760	302
	2,090	-	2,090	1,675

Skye & Lochalsh Rivers Trust

**Notes to the Financial Statements (continued)
for the Year Ended 31 January 2025**

9. Tangible fixed assets

	Plant and machinery £	Computer equipment £	Totals £
Cost			
At 1 February 2024	28,797	4,473	33,270
Additions	2,047	618	2,665
At 31 January 2025	<u>30,844</u>	<u>5,091</u>	<u>35,935</u>
Depreciation			
At 1 February 2024	14,332	2,843	17,175
Charge for the year	4,128	562	4,690
At 31 January 2025	<u>18,460</u>	<u>3,405</u>	<u>21,865</u>
Net book value			
At 31 January 2025	<u>12,384</u>	<u>1,686</u>	<u>14,070</u>
At 31 January 2024	<u>14,465</u>	<u>1,630</u>	<u>16,095</u>

10. Debtors: amounts falling due within one year

	2025 £	2024 £
Prepayments and accrued income	1,633	1,682
Trade debtors	-	23,409
VAT	213	-
	<u>1,846</u>	<u>25,091</u>

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Accrued expenses	1,355	1,200
Trade creditors	256	5,093
Hire purchase	-	972
PAYE/NIC	1,842	967
Pensions	461	289
VAT	-	10,255
	<u>3,914</u>	<u>18,776</u>

Skye & Lochalsh Rivers Trust

**Note to the Financial Statements (continued)
for the Year Ended 31 January 2025**

12. Movement in funds

	At 1.2.24 £	Net movement in funds £	At 31.1.25 £
Unrestricted funds			
General fund	122,421	(3,416)	119,005
Restricted funds			
SISI	97	(97)	-
Fisheries Management Scotland	-	-	-
Albatross	-	-	-
	97	(97)	-
Total funds	122,518	(3,513)	119,005

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Transfers £	Movement in funds £
Unrestricted funds				
General fund	91,030	94,446	-	(3,416)
Restricted funds				
SISI	-	97	-	(97)
Fisheries Management Scotland	9,327	9,327	-	-
Albatross	7,930	7,930	-	-
	17,257	17,354	-	(97)
Total funds	108,287	111,800	-	(3,513)

Skye & Lochalsh Rivers Trust

**Note to the Financial Statements (continued)
for the Year Ended 31 January 2025**

Movement in funds - comparative

	At 1.2.23 £	Net movement in funds £	At 31.1.24 £
Unrestricted funds			
General fund	103,740	18,681	122,421
Restricted funds			
SISI	130	(33)	97
Education	2,135	(2,135)	-
Wild Salmonid	18,720	(18,720)	-
Atlantic Salmon Trust	-	-	-
Fisheries Management Scotland	-	-	-
Nineveh Trust	-	-	-
Dulverton Trust	-	-	-
	20,985	(20,888)	97
Total funds	124,725	(2,207)	122,518

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Transfers £	Movement in funds £
Unrestricted funds				
General fund	84,094	65,413	-	18,681
Restricted funds				
SISI	584	617	-	(33)
Education	-	2,135	-	(2,135)
Wild Salmonid	-	18,720	-	(18,720)
Atlantic Salmon Trust	8,528	8,528	-	-
Fisheries Management Scotland	3,750	3,750	-	-
Nineveh Trust	5,000	5,000	-	-
Dulverton Trust	5,000	5,000	-	-
	22,862	43,750	-	(20,888)
Total funds	106,956	109,163	-	(2,207)

13. Nature and purpose of restricted funds

Scottish Invasive Species Initiative (SISI) – funds received from NatureScot for developing and managing local networks focused on the eradication of invasive species in Wester Ross and Lochalsh.

Education – funds received from the Ninevah and Robertson Trusts for the delivery of trout and trees education programme.

Wild Salmonid – funds received from Foundation Scotland for staff wages and to purchase practical and technological equipment to undertake telemetry tracking of adult sea trout.

Skye & Lochalsh Rivers Trust

**Note to the Financial Statements (continued)
for the Year Ended 31 January 2025**

Nature and purpose of restricted funds (continued)

Atlantic Salmon Trust – funds received for a research project tracking salmon smolts in the marine environment.

Fisheries Management Scotland - funds received for routine salmonid monitoring work and development of fisheries management plan.

Albatross (formerly Nineveh Trust) – funds received for a joint herring education project with Albatross Arts. Part of a wider project on the herring population within in Scotland.

Dulverton Trust – funds received to contribute towards the administrative costs of the trust.

14. Related party disclosure

There were no related party transactions for the year ended 31 January 2025 or 31 January 2024.

15. Employees

The average monthly number of employees during the year was 2 (2024: 2)

16. Independent examiner's remuneration

	2025	2024
	£	£
Fee for the preparation and independent examination of annual accounts	1,330	1,373
Fee for the provision of business support services	760	302
	2,090	1,675