

COMPANY REGISTRATION NUMBER: NI611213  
CHARITY REGISTRATION NUMBER: XT33329

**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 September 2018**

**DONALDSON & THOMPSON**

Chartered Accountants  
3 Limavady Road  
Londonderry  
BT47 6JU

**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 30 September 2018**

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**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 30 September 2018**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2018.

**Reference and administrative details**

<b>Registered charity name</b>	Roe Angling Limited
<b>Charity registration number</b>	XT33329
<b>Company registration number</b>	NI611213
<b>Principal office and registered office</b>	127 Ballyquin Road Limavady Co Londonderry BT49 9EZ

**The trustees**

Mr W Ross	
Mr M Donaghy	(Appointed 14 February 2019)
Mr D McClelland	(Appointed 14 February 2019)
Mr E Mullan	(Appointed 14 February 2019)
Mr D Adams	(Appointed 27 February 2018)
Mr C Holmes	(Appointed 27 February 2018)
Mr H Holmes	(Appointed 27 February 2018)
Mr C McClarey	(Appointed 27 February 2018)
Mr K Dougherty	(Resigned 27 February 2018)
Mr S Maxwell	(Resigned 27 February 2018)
Mr M McGonigle	(Resigned 6 February 2018)
Mr M Moore	(Resigned 6 February 2018)
Mr G Grieves	(Resigned 6 February 2018)
Mr D Martin	(Resigned 17 October 2018)
Mr C Quigg	(Resigned 6 February 2018)
	(Served from 27 February 2018 to 17 October 2018)
Mr T Buttress	

<b>Independent examiner</b>	Donaldson & Thompson Ltd Chartered Accountants 3 Limavady Road Londonderry BT47 6JU
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**Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 16th February 2012 and accepted as a charity by HM Revenue & Customs on 17th April 2012, reference number XT33329. The company was established and is governed under its Articles of Association which details the objects and powers of the charitable company. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

# Roe Angling Limited

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2018

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#### Objectives and activities

The Company's objects are specifically restricted to the following:

(1) To promote cross-community relations in the Limavady Borough Council area through provision of opportunities for recreation, coaching and competition in the sport of angling without distinction of ability, sex, sexual orientation, race or political, religious or other opinions; (2) To improve the conditions of life of all persons of all ages, including those with a mental or physical disability, by providing opportunity for recovery from ill-health, as a means to reducing stress and improving confidence and self-esteem, through the participation in a local community group; (3) To educate young persons on the preservation of local fish stocks and conservation and protection of the aquatic environment and rural landscape; (4) To protect, conserve and preserve, as far as is practically possible, for the benefit of the public the local environment and the quality of fish stock and the better development of the rural environment; (5) To prevent damage to property of local landowners.

#### Achievements and performance

The results for the year are contained in the financial statements attached.

#### Financial review

The results for the year are contained in the financial statements attached.

The directors have discovered errors in the record of membership income that affect the year ending 30th September 2018 as disclosed in note 23 to the accounts.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18 June 2019 and signed on behalf of the board of trustees by:

Mr C Holmes  
Trustee

Mr E Mullan  
Trustee

# **Roe Angling Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Roe Angling Limited**

**Year ended 30 September 2018**

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I report on the financial statements for the year ended 30 September 2018, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to be reached.

# Roe Angling Limited

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Roe Angling Limited *(continued)*

Year ended 30 September 2018

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#### Independent examiner's qualified statement

I have completed my examination and I have identified matters of concern in respect of matters (1) and (2) listed above as these requirements have not been fully met.

As disclosed in note 23 to the accounts, the directors have discovered errors in the record of membership that affect year ended 30th September 2018. At the date of signing the financial statements the directors cannot determine whether the 2018 membership fee income has been materially understated, consequently no adjustment to income has been made in the statement of financial activities.

I have no concerns in respect of any of matters (3) and (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no other matters that require drawing to your attention.

Donaldson & Thompson  
Chartered Accountants  
Independent Examiner

3 Limavady Road  
Londonderry  
BT47 6JU

18 June 2019

**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 30 September 2018**

	Note	2018		2017
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	–	–	225
Charitable activities	6	36,490	36,490	43,139
Other trading activities	7	3,042	3,042	2,303
Investment income	8	26	26	16
<b>Total income</b>		<u>39,558</u>	<u>39,558</u>	<u>45,683</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	9	1,250	1,250	1,000
Expenditure on charitable activities	10,11	42,809	42,809	40,501
Other expenditure	12	540	540	411
<b>Total expenditure</b>		<u>44,599</u>	<u>44,599</u>	<u>41,912</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(5,041)</u>	<u>(5,041)</u>	<u>3,771</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		36,798	36,798	33,027
<b>Total funds carried forward</b>		<u>31,757</u>	<u>31,757</u>	<u>36,798</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**30 September 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible fixed assets	17	3,725	3,164
<b>Current assets</b>			
Debtors	18	150	–
Cash at bank and in hand		30,022	37,713
		<u>30,172</u>	<u>37,713</u>
<b>Creditors: amounts falling due within one year</b>	19	2,140	4,079
<b>Net current assets</b>		<u>28,032</u>	<u>33,634</u>
<b>Total assets less current liabilities</b>		<u>31,757</u>	<u>36,798</u>
<b>Net assets</b>		<u>31,757</u>	<u>36,798</u>
<b>Funds of the charity</b>			
Unrestricted funds		31,757	36,798
<b>Total charity funds</b>	21	<u>31,757</u>	<u>36,798</u>

For the year ending 30 September 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.  
The notes on pages 8 to 16 form part of these financial statements.



**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position** *(continued)*  
**30 September 2018**

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These financial statements were approved by the board of trustees and authorised for issue on 18 June 2019, and are signed on behalf of the board by:

Mr C Holmes  
Trustee

Mr E Mullan  
Trustee

Company registration number: NI611213

The company is a private limited company limited by guarantee, registered in Northern Ireland.

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The notes on pages 8 to 16 form part of these financial statements.

**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 30 September 2018**

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**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 127 Ballyquin Road, Limavady, Co Londonderry, BT49 9EZ.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Roe Angling Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2018

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Roe Angling Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 September 2018

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	-	20% reducing balance
Equipment	-	15% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

# Roe Angling Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2018

#### 3. Accounting policies *(continued)*

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Contributions to defined contribution plans and associated liabilities are allocated to activities and between restricted and unrestricted funds on the basis of the connected payroll expense.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

Roe Angling Limited is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2018 £</b>	Unrestricted Funds £	Total Funds 2017 £
<b>Grants</b>				
Grants receivable	—	—	225	225

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2018 £</b>
Other income from charitable activities - Grants receivable	500	—	500
Other income from charitable activities - Membership fees	35,990	—	35,990
	<u>36,490</u>	<u>—</u>	<u>36,490</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Other income from charitable activities - Grants receivable	—	800	800
Other income from charitable activities - Membership fees	42,339	—	42,339
	<u>42,339</u>	<u>800</u>	<u>43,139</u>

# Roe Angling Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 September 2018

#### 7. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2018 £</b>	Unrestricted Funds £	Total Funds 2017 £
Fundraising events	1,990	1,990	583	583
Day tickets	1,052	1,052	1,720	1,720
	<u>3,042</u>	<u>3,042</u>	<u>2,303</u>	<u>2,303</u>

#### 8. Investment income

	Unrestricted Funds £	<b>Total Funds 2018 £</b>	Unrestricted Funds £	Total Funds 2017 £
Bank interest receivable	26	26	16	16

#### 9. Costs of other trading activities

	Unrestricted Funds £	<b>Total Funds 2018 £</b>	Unrestricted Funds £	Total Funds 2017 £
Fundraising costs	1,250	1,250	1,000	1,000

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2018 £</b>
River fishing	39,553	–	39,553
Support costs	3,256	–	3,256
	<u>42,809</u>	<u>–</u>	<u>42,809</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
River fishing	37,212	800	38,012
Support costs	2,489	–	2,489
	<u>39,701</u>	<u>800</u>	<u>40,501</u>

**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 September 2018**

**11. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	<b>Total funds 2018</b>	Total fund 2017
	£	£	£	£
River fishing	39,553	–	39,553	38,012
Governance costs	–	3,256	3,256	2,489
	<u>39,553</u>	<u>3,256</u>	<u>42,809</u>	<u>40,501</u>

**12. Other expenditure**

	Unrestricted Funds	<b>Total Funds 2018</b>	Unrestricted Funds	Total Funds 2017
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	540	540	411	411
	<u>540</u>	<u>540</u>	<u>411</u>	<u>411</u>

**13. Net (expenditure)/income**

Net (expenditure)/income is stated after charging/(crediting):

	<b>2018</b>	2017
	£	£
Depreciation of tangible fixed assets	799	635
Loss on disposal of tangible fixed assets	540	411
	<u>799</u>	<u>411</u>

**14. Independent examination fees**

	<b>2018</b>	2017
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	–	360
	<u>–</u>	<u>360</u>

**15. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2018</b>	2017
	£	£
Wages and salaries	24,323	25,969
Employer contributions to pension plans	251	56
	<u>24,574</u>	<u>26,025</u>

The average head count of employees during the year was 1 (2017: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2018</b>	2017
	No.	No.
Number of staff	1	1
	<u>1</u>	<u>1</u>

**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 September 2018**

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**15. Staff costs** *(continued)*

No employee received employee benefits of more than £60,000 during the year (2017: Nil).

**16. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

**17. Tangible fixed assets**

	Motor vehicles £	Equipment £	<b>Total £</b>
<b>Cost</b>			
At 1 October 2017	2,540	4,467	7,007
Additions	2,400	–	2,400
Disposals	(2,540)	–	(2,540)
<b>At 30 September 2018</b>	<u>2,400</u>	<u>4,467</u>	<u>6,867</u>
<b>Depreciation</b>			
At 1 October 2017	1,500	2,343	3,843
Charge for the year	480	319	799
Disposals	(1,500)	–	(1,500)
<b>At 30 September 2018</b>	<u>480</u>	<u>2,662</u>	<u>3,142</u>
<b>Carrying amount</b>			
<b>At 30 September 2018</b>	<u>1,920</u>	<u>1,805</u>	<u>3,725</u>
At 30 September 2017	<u>1,040</u>	<u>2,124</u>	<u>3,164</u>

**18. Debtors**

	<b>2018</b> £	2017 £
Prepayments and accrued income	150	–

**19. Creditors: amounts falling due within one year**

	<b>2018</b> £	2017 £
Accruals and deferred income	1,100	3,090
Social security and other taxes	1,040	989
	<u>2,140</u>	<u>4,079</u>



**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 September 2018**

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**20. Pensions and other post retirement benefits**

**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £251 (2017: £56).

**21. Analysis of charitable funds**

**Unrestricted funds**

	At 1 October 20 17	Income £	Expenditure £	<b>At 30 September 2018</b> £
General funds	36,798	39,558	(44,599)	31,757
		<u>          </u>	<u>          </u>	<u>          </u>

  

	At 1 October 20 16	Income £	Expenditure £	<b>At 30 September 2017</b> £
General funds	33,027	44,883	(41,112)	36,798
		<u>          </u>	<u>          </u>	<u>          </u>

**22. Analysis of net assets between funds**

	Unrestricted Funds £	<b>Total Funds 2018</b> £
Tangible fixed assets	3,725	3,725
Current assets	30,172	30,172
Creditors less than 1 year	(2,140)	(2,140)
<b>Net assets</b>	<u>31,757</u>	<u>31,757</u>

  

	Unrestricted Funds £	<b>Total Funds 2017</b> £
Tangible fixed assets	3,164	3,164
Current assets	37,713	37,713
Creditors less than 1 year	(4,079)	(4,079)
<b>Net assets</b>	<u>36,798</u>	<u>36,798</u>

# Roe Angling Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 September 2018

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#### **23. Other information**

The directors have discovered errors in the record of membership income that affect the year ending 30th September 2018. As these could potentially indicate fraudulent activity, the directors have accordingly reported the matter to the PSNI who have commenced an investigation. At the date of approval of the accounts this investigation is ongoing and inconclusive. The directors cannot determine whether the 2018 membership fee income has been materially understated until this investigation is complete. If any income has been lost to the charity as a result of these errors the directors are of the opinion it will not be collectable and consequently it is unlikely there will be any material change to the net income as disclosed in the statement of financial activities.

**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 30 September 2018**

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**The following pages do not form part of the financial statements.**

**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 30 September 2018**

	<b>2018</b>	2017
	<b>£</b>	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Grants receivable	—	225
<b>Charitable activities</b>		
Other income from charitable activities - Grants receivable	500	800
Other income from charitable activities - Membership fees	35,990	42,339
	<u>36,490</u>	<u>43,139</u>
<b>Other trading activities</b>		
Fundraising events	1,990	583
Day tickets	1,052	1,720
	<u>3,042</u>	<u>2,303</u>
<b>Investment income</b>		
Bank interest receivable	26	16
<b>Total income</b>	<u><u>39,558</u></u>	<u><u>45,683</u></u>

**Roe Angling Limited**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities** *(continued)*  
**Year ended 30 September 2018**

	<b>2018</b>	2017
	<b>£</b>	<b>£</b>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Fundraising costs	1,250	1,000
<b>Expenditure on charitable activities</b>		
Wages and salaries	24,323	25,969
Pension costs	251	56
Rent	4,350	4,200
Repairs and maintenance	450	500
Insurance	1,182	1,019
Motor vehicle expenses	3,849	2,243
Legal and professional fees	3,130	2,347
Telephone	511	501
Other office costs	515	793
Depreciation	799	635
Other interest payable and similar charges	126	142
Affiliation & membership fees	898	1,118
Postage & stationery	1,938	853
Fly tying materials	487	–
Training courses	–	125
	<u>42,809</u>	<u>40,501</u>
<b>Other expenditure</b>		
Loss on disposal of tangible fixed assets held for charity's own use	540	411
	<u>44,599</u>	<u>41,912</u>
<b>Total expenditure</b>		
	<u>44,599</u>	<u>41,912</u>
<b>Net (expenditure)/income</b>	<u>(5,041)</u>	<u>3,771</u>

# Roe Angling Limited

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2018

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	2018 £	2017 £
<b>Costs of other trading activities</b>		
<b>Costs of other trading activities - Staging events</b>		
Fundraising costs	1,250	1,000
	<u>1,250</u>	<u>1,000</u>
<b>Costs of other trading activities</b>	<u>1,250</u>	<u>1,000</u>
<b>Expenditure on charitable activities</b>		
<b>River fishing</b>		
<b><i>Activities undertaken directly</i></b>		
Direct charitable activity 1 - wages/salaries	24,323	25,969
Direct charitable activity 1 - pension costs	251	56
Direct charitable activity 1 - leasing fees	4,350	4,200
Direct charitable activity 1 - repairs & maintenance	450	500
Direct charitable activity 1 - insurance	1,182	1,019
Direct charitable activity 1 - motor vehicle expenses	3,849	2,243
Direct charitable activity 1 - telephone	511	501
Direct charitable activity 1 - general expenses	515	793
Direct charitable activity 1 - depreciation	799	635
Direct charitable activity 1 - subscription & affiliation fees	898	1,118
Direct charitable activity 1 - printing, postage & stationery	1,938	853
Direct charitable activity 1 - fly tying materials & rods	487	-
Direct charitable activity 1 - training courses & events	-	125
	<u>39,553</u>	<u>38,012</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	2,950	2,424
Governance costs - legal and other professional fees	180	(77)
Governance costs - other finance costs	126	142
	<u>3,256</u>	<u>2,489</u>
<b>Expenditure on charitable activities</b>	<u>42,809</u>	<u>40,501</u>

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