

**THE RIVER DOON FISHERY BOARD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

## **REPORT OF THE INDEPENDENT EXAMINERS**

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### **TO THE MEMBERS OF THE RIVER DOON FISHERY BOARD**

We have examined the financial statements on pages 2 to 4.

In our opinion, the financial statements, which have been prepared on the basis of the accounting policies set out on page 4, are consistent with the records and vouchers of the Board for the year ended 31 December 2019 and of its surplus for the year then ended.

Azets  
3 Wellington Square  
Ayr  
KA7 1EN

22 December 2020

## THE RIVER DOON FISHERY BOARD

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### INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2019

|  | Year to<br>31.12.19 | Year to<br>31.12.18 |
|--|---------------------|---------------------|
|  | £                   | £                   |
| <b>INCOME</b>                                    |                     |                     |
| Assessments                                      | 14,469              | 22,186              |
| Bank and building society interest               | <u>162</u>          | <u>128</u>          |
|  | <u>14,631</u>       | <u>22,314</u>       |
| <b>EXPENDITURE</b>                               |                     |                     |
| Bailiffs' expenses incl. travel, dinner          | 1,050               | 1,419               |
| Insurance  | -                   | 666                 |
| Association of Salmon Fishery Board subscription | -                   | 844                 |
| Ayrshire Rivers Trust annual contribution        | 6,418               | 6,037               |
| Hatchery expenses                                | -                   | 1,533               |
| Himalayan balsam and giant hogweed control       | -                   | 500                 |
| Loch Doon project                                | -                   | 1,000               |
| Clerk's fee (incl. stationery and postage)       | 3,960               | 3,960               |
| Accountancy fee                                  | 420                 | 420                 |
| Sundry   | 87                  | 475                 |
| Taxation   | <u>29</u>           | <u>24</u>           |
|  | <u>11,964</u>       | <u>16,878</u>       |
| Surplus for year                                 | 2,667               | 5,436               |
| Surplus brought forward                          | <u>24,465</u>       | <u>19,209</u>       |
| Surplus carried forward                          | <u>27,132</u>       | <u>24,465</u>       |

## THE RIVER DOON FISHERY BOARD

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### STATEMENT OF FUNDS ON HAND

AS AT 31 DECEMBER 2019

|                                  | As at<br>31.12.19 | As at<br>31.12.18 |
|----------------------------------|-------------------|-------------------|
|                                  | £                 | £                 |
| <b>ASSETS</b>                    |                   |                   |
| Bank balance                     | 8,524             | 7,877             |
| National Savings Bank balance    | 14,603            | 14,487            |
| Debtors – unpaid assessments     | <u>9,831</u>      | <u>7,625</u>      |
|                                  | 32,958            | 29,989            |
| <b>LIABILITIES</b>               |                   |                   |
| Accruals                         | (420)             | (420)             |
| Creditors – overpaid assessments | (1,265)           | (993)             |
| Tax payable                      | (181)             | (151)             |
| Due to clerk                     | <u>(3,960)</u>    | <u>(3,960)</u>    |
|                                  | <u>27,132</u>     | <u>24,465</u>     |
| Represented by:                  |                   |                   |
| Retained surplus                 | <u>27,132</u>     | <u>24,465</u>     |

The financial statements were approved by the Board on 17 February 2022

## **THE RIVER DOON FISHERY BOARD**

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### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 DECEMBER 2019**

##### **1. ACCOUNTING POLICIES**

- Except to the extent noted below, the financial statements include cash income and expenditure received and paid during the period.
- Liabilities and income outstanding at 31 December 2019 have been incorporated in the Financial Statements.