

**RIVER DOON DISTRICT SALMON FISHERY BOARD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

## **REPORT OF THE INDEPENDENT EXAMINERS**

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### **TO THE MEMBERS OF THE RIVER DOON DISTRICT SALMON 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 2021 and of its surplus for the year then ended.

Azets  
3 Wellington Square  
Ayr  
KA7 1EN

28 March 2022

## RIVER DOON DISTRICT SALMON FISHERY BOARD

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### INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Year to 31.12.21	Year to 31.12.20
	£	£
<b>INCOME</b>		
Assessments	13,259	8,664
Bank and building society interest	<u>97</u>	<u>-</u>
	<b><u>13,356</u></b>	<b><u>8,664</u></b>
<b>EXPENDITURE</b>		
Bailiffs' expenses incl. travel, dinner	-	648
Fisheries Management Scotland	654	1,258
Ayrshire Rivers Trust annual contribution	6,218	6,418
Fencing	-	1,514
Clerk's fee (incl. stationery and postage)	2,970	3,960
Accountancy fee	500	480
Sundry	99	40
Taxation	<u>18</u>	<u>-</u>
	<b><u>10,459</u></b>	<b><u>14,318</u></b>
Surplus/(Deficit) for year	2,897	(5,654)
Surplus brought forward	<u>21,478</u>	<u>27,132</u>
Surplus carried forward	<b><u>24,375</u></b>	<b><u>21,478</u></b>

## RIVER DOON DISTRICT SALMON FISHERY BOARD

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### STATEMENT OF FUNDS ON HAND

AS AT 31 DECEMBER 2021

	As at 31.12.21	As at 31.12.20
	£	£
<b>ASSETS</b>		
Bank balance	1,678	3,084
National Savings Bank balance	-	7,603
Gilson Gray Deposit account	12,207	-
Debtors – unpaid assessments	<u>12,234</u>	<u>17,357</u>
	26,119	28,044
<b>LIABILITIES</b>		
Accruals	(980)	(900)
Creditors – overpaid assessments	-	(1,525)
Tax payable	(170)	(181)
Due to clerk	<u>(594)</u>	<u>(3,960)</u>
	<u>24,375</u>	<u>21,478</u>
Represented by:		
Retained surplus	<u>24,375</u>	<u>21,478</u>

The financial statements were approved by the Board on 31 March 2022

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Chairman

**RIVER DOON DISTRICT SALMON FISHERY BOARD**

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**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**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 2021 have been incorporated in the Financial Statements.