



RIVER DOON DISTRICT SALMON FISHERY BOARD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



REPORT OF THE INDEPENDENT EXAMINERS

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 2023 and of its surplus for the year then ended.

Azets
3 Wellington Square
Ayr
KA7 1EN

01 March 2024

**RIVER DOON DISTRICT SALMON FISHERY BOARD****INCOME AND EXPENDITURE STATEMENT****FOR THE YEAR ENDED 31 DECEMBER 2023**

	Year to 31.12.23	Year to 31.12.22
	£	£
INCOME		
Assessments	18,141	17,867
Bank and building society interest	<u>1,077</u>	<u>285</u>
	<u>19,218</u>	<u>18,152</u>
EXPENDITURE		
Fisheries Management Scotland	723	674
Ayrshire Rivers Trust annual contribution	6,789	6,405
Clerk's fee (incl. stationery and postage)	5,440	6,160
Accountancy fee	642	581
River Watch Scheme	875	1,068
Debts Written Off	1,553	-
Donation – Ayrshire Rivers Trust Brockloch Project	-	500
Sundry	64	128
Taxation	<u>205</u>	<u>54</u>
	<u>16,291</u>	<u>15,570</u>
Surplus/(Deficit) for year	2,927	2,582
Surplus brought forward	<u>26,957</u>	<u>24,375</u>
Surplus carried forward	<u>29,884</u>	<u>26,957</u>



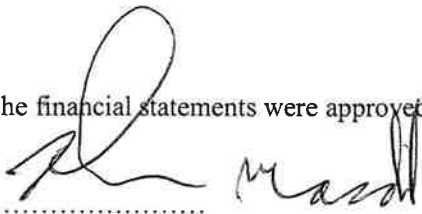
RIVER DOON DISTRICT SALMON FISHERY BOARD

STATEMENT OF FUNDS ON HAND

AS AT 31 DECEMBER 2023

	As at 31.12.23	As at 31.12.22
	£	£
ASSETS		
Gilson Gray Deposit account	31,123	26,291
Debtors – unpaid assessments	—	<u>1,553</u>
	31,123	27,844
LIABILITIES		
Accruals	(882)	(681)
Tax payable	<u>(357)</u>	<u>(206)</u>
	<u>29,884</u>	<u>26,957</u>
Represented by:		
Retained surplus	<u>29,884</u>	<u>26,957</u>

The financial statements were approved by the board on 14 MARCH 2024


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Chairman



RIVER DOON DISTRICT SALMON FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023 have been incorporated in the Financial Statements.