

RIVER DOON DISTRICT SALMON FISHERY BOARD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Respective responsibilities of Members and examiner

The Boards's members consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 Board and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the members 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 financial statements.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

(i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

(ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Azets
3 Wellington Square
Ayr
KA7 1EN

Date:

RIVER DOON DISTRICT SALMON FISHERY BOARD

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Year to 31.12.24	Year to 31.12.23
	£	£
INCOME		
Assessments	19,096	18,141
Bank and building society interest	<u>854</u>	<u>1,077</u>
	<u>19,950</u>	<u>19,218</u>
EXPENDITURE		
Fisheries Management Scotland	759	723
Ayrshire Rivers Trust annual contribution	6,789	6,789
Clerk's fee (incl. stationery and postage)	5,700	5,440
Accountancy fee	660	642
River Watch Scheme	648	875
Contribution to Netherton Project	1,300	-
Debts Written Off	-	1,553
Donation – WildFish Conservation	1,000	-
Sundry	526	64
Taxation	<u>162</u>	<u>205</u>
	<u>17,544</u>	<u>16,291</u>
Surplus/(Deficit) for year	2,406	2,927
Surplus brought forward	<u>29,884</u>	<u>26,957</u>
Surplus carried forward	<u>32,290</u>	<u>29,884</u>

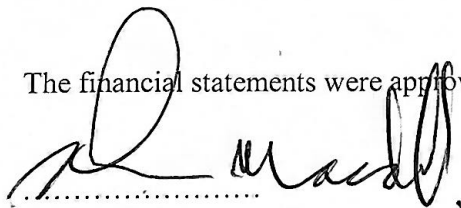
RIVER DOON DISTRICT SALMON FISHERY BOARD

STATEMENT OF FUNDS ON HAND

AS AT 31 DECEMBER 2024

	As at 31.12.24	As at 31.12.23
	£	£
ASSETS		
Gilson Gray Deposit account	33,979	31,123
Gilson Gray Main account	148	-
Debtors – unpaid assessments	<u>1,148</u>	<u>-</u>
	35,257	31,123
LIABILITIES		
Accruals	(2,300)	(882)
Deferred Income	(148)	-
Tax payable	<u>(519)</u>	<u>(357)</u>
	<u>32,290</u>	<u>29,884</u>
Represented by:		
Retained surplus	<u>32,290</u>	<u>29,884</u>

The financial statements were approved by the Board on 27 March 2025.


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Chairman

RIVER DOON DISTRICT SALMON FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024 have been incorporated in the Financial Statements.

