

RIVER DOON DISTRICT SALMON FISHERY BOARD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020 and of its deficit for the year then ended.

Azets
3 Wellington Square
Ayr
KA7 1EN

17 December 2021

RIVER DOON DISTRICT SALMON FISHERY BOARD

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Year to 31.12.20	Year to 31.12.19
	£	£
INCOME		
Assessments	8,664	14,469
Bank and building society interest	<u>-</u>	<u>162</u>
	<u>8,664</u>	<u>14,631</u>
EXPENDITURE		
Bailiffs' expenses incl. travel, dinner	648	1,050
Fisheries Management Scotland	1,258	-
Ayrshire Rivers Trust annual contribution	6,418	6,418
Fencing	1,514	-
Himalayan balsam and giant hogweed control	-	-
Loch Doon project	-	-
Clerk's fee (incl. stationery and postage)	3,960	3,960
Accountancy fee	480	420
Sundry	40	87
Taxation	<u>-</u>	<u>29</u>
	<u>14,318</u>	<u>11,964</u>
Surplus/(Deficit) for year	(5,654)	2,667
Surplus brought forward	<u>27,132</u>	<u>24,465</u>
Surplus carried forward	<u>21,478</u>	<u>27,132</u>

RIVER DOON DISTRICT SALMON FISHERY BOARD

STATEMENT OF FUNDS ON HAND

AS AT 31 DECEMBER 2020

	As at 31.12.20	As at 31.12.19
	£	£
ASSETS		
Bank balance	3,084	8,524
National Savings Bank balance	7,603	14,603
Debtors – unpaid assessments	<u>17,357</u>	<u>9,831</u>
	28,044	32,958
LIABILITIES		
Accruals	(900)	(420)
Creditors – overpaid assessments	(1,525)	(1,265)
Tax payable	(181)	(181)
Due to clerk	<u>(3,960)</u>	<u>(3,960)</u>
	<u>21,478</u>	<u>27,132</u>
Represented by:		
Retained surplus	<u>21,478</u>	<u>27,132</u>

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

RIVER DOON DISTRICT SALMON FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020 have been incorporated in the Financial Statements.