

RIVER DOON DISTRICT SALMON FISHERY BOARD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022 and of its surplus for the year then ended.

Azets
3 Wellington Square
Ayr
KA7 1EN

20 March 2023

RIVER DOON DISTRICT SALMON FISHERY BOARD

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Year to 31.12.22	Year to 31.12.21
	£	£
INCOME		
Assessments	17,867	13,259
Bank and building society interest	<u>285</u>	<u>97</u>
	<u>18,152</u>	<u>13,356</u>
EXPENDITURE		
Fisheries Management Scotland	674	654
Ayrshire Rivers Trust annual contribution	6,405	6,218
Clerk's fee (incl. stationery and postage)	6,160	2,970
Accountancy fee	581	500
River Watch Scheme	1,068	-
Donation – Ayrshire Rivers Trust Brockloch Project	500	-
Sundry	128	99
Taxation	<u>54</u>	<u>18</u>
	<u>15,570</u>	<u>10,459</u>
Surplus/(Deficit) for year	2,582	2,897
Surplus brought forward	<u>24,375</u>	<u>21,478</u>
Surplus carried forward	<u>26,957</u>	<u>24,375</u>

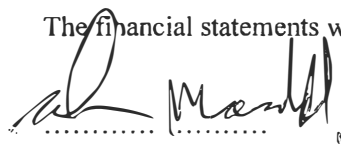
RIVER DOON DISTRICT SALMON FISHERY BOARD

STATEMENT OF FUNDS ON HAND

AS AT 31 DECEMBER 2022

	As at 31.12.22	As at 31.12.21
	£	£
ASSETS		
Bank balance		1,678
Gilson Gray Deposit account	26,291	12,207
Debtors – unpaid assessments	<u>1,553</u>	<u>12,234</u>
	27,844	26,119
LIABILITIES		
Accruals	(681)	(980)
Tax payable	(206)	(170)
Due to clerk		<u>(594)</u>
	<u>26,957</u>	<u>24,375</u>
Represented by:		
Retained surplus	<u>26,957</u>	<u>24,375</u>

The financial statements were approved by the board on ²⁰~~23~~ March 2023.


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Chairman

RIVER DOON DISTRICT SALMON FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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 2022 have been incorporated in the Financial Statements.