

Report of the Board and  
Financial Statements for the Year Ended 28 February 2022  
for  
River Ayr District Salmon Fishery Board

Colin McNally B.A. Hon's; F.C.M.A  
Parris and McNally Limited  
6 Crofthead Road  
Prestwick  
Ayrshire  
KA9 1HW

River Ayr District Salmon Fishery Board

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for the Year Ended 28 February 2022

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River Ayr District Salmon Fishery Board

Report of the Board  
for the Year Ended 28 February 2022

**Principal address**

c/o Ayrshire Rivers Trust  
Braeside  
Burnbrae Lodge  
Mauchline  
Ayrshire  
KA5 5HE

**Board**

Alex Reid (chair)  
John Alexander  
Max Stobbs  
Gordon Miller  
Robin Wilson  
John Lyall  
Alan Hill  
Charles McDade

**Associate members**

Forbes Watson (Clerk)  
Stuart Brabbs (Ayrshire Rivers Trust)

**Independent Examiner**

Colin McNally B.A. Hon's; F.C.M.A  
Parris and McNally Limited  
6 Crofthead Road  
Prestwick  
Ayrshire  
KA9 1HW

Approved by order of the board on .....<sup>30/5/22</sup>..... and signed on its behalf by:

.....  
Clerk

Independent Examiner's Report to the Trustees of  
River Ayr District Salmon Fishery Board

I report on the accounts for the year ended 28 February 2022, which are set out on pages three to seven.

**Independent examiner's statement**

I have completed my examination and have no concerns.

I have prepared the above financial statement from the records and other information made available to me. I verify that based on the work carried out the financial statement is correct.



Colin McNally  
CIMA  
Colin McNally B.A. Hon's; F.C.M.A  
Parris and McNally Limited  
6 Crofthead Road  
Prestwick  
Ayrshire  
KA9 1HW

Date: .....8.4.22.....

River Ayr District Salmon Fishery Board

Statement of Financial Activities  
for the Year Ended 28 February 2022

	Notes	28.2.22 Unrestricted fund £	28.2.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		(1)	1
<b>Board activities</b>			
Assessments		26,461	22,848
		<hr/>	<hr/>
<b>Total</b>		26,460	22,849
<b>EXPENDITURE ON</b>			
<b>Board activities</b>			
Assessments		13,815	15,527
		<hr/>	<hr/>
<b>NET INCOME</b>		12,645	7,322
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		24,285	16,963
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>36,930</u>	<u>24,285</u>

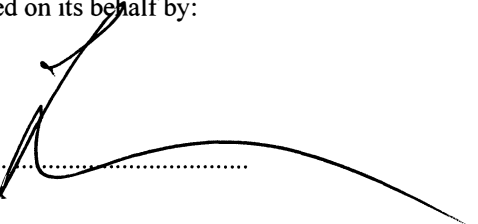
The notes form part of these financial statements

River Ayr District Salmon Fishery Board

Balance Sheet  
28 February 2022

	Notes	28.2.22 Unrestricted fund £	28.2.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	4	1,406	1,654
<b>CURRENT ASSETS</b>			
Debtors	5	12,984	5,723
Cash at bank		<u>22,540</u>	<u>16,907</u>
		35,524	22,630
<b>CREDITORS</b>			
Amounts falling due within one year	6	-	1
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>35,524</u>	<u>22,631</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>36,930</u>	<u>24,285</u>
<b>NET ASSETS</b>		<u>36,930</u>	<u>24,285</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>36,930</u>	<u>24,285</u>
<b>TOTAL FUNDS</b>		<u>36,930</u>	<u>24,285</u>

The financial statements were approved by the Board and authorised for issue on ..... and were signed on its behalf by:

  
.....  
Clerk

Notes to the Financial Statements  
for the Year Ended 28 February 2022

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the board is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Taxation**

The organisation is exempt from tax on its activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. MEMBERS' REMUNERATION AND BENEFITS**

There were no members' remuneration or other benefits for the year ended 28 February 2022 nor for the year ended 28 February 2021.

**Members' expenses**

There were no members' expenses paid for the year ended 28 February 2022 nor for the year ended 28 February 2021.

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2022

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1
<b>Board activities</b>	
Assessments	22,848
	<hr/>
<b>Total</b>	22,849
<b>EXPENDITURE ON</b>	
<b>Board activities</b>	
Assessments	15,527
	<hr/>
<b>NET INCOME</b>	7,322
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	16,963
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>24,285</u>

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 March 2021 and 28 February 2022	<u>1,946</u>
<b>DEPRECIATION</b>	
At 1 March 2021	292
Charge for year	<u>248</u>
	<hr/>
At 28 February 2022	<u>540</u>
<b>NET BOOK VALUE</b>	
At 28 February 2022	<u>1,406</u>
	<hr/>
At 28 February 2021	<u>1,654</u>



Notes to the Financial Statements - continued  
for the Year Ended 28 February 2022

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.22	28.2.21
	£	£
Trade debtors	26,710	23,724
Accruals	(6,652)	(7,648)
Prepayments	(4,582)	(7,861)
Rebates	<u>(2,492)</u>	<u>(2,492)</u>
	<u>12,984</u>	<u>5,723</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	28.2.22	28.2.21
	£	£
Trade creditors	<u>-</u>	<u>(1)</u>

**7. MOVEMENT IN FUNDS**

	At 1.3.21	Net movement in funds	At 28.2.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,285	12,645	36,930
	<u>24,285</u>	<u>12,645</u>	<u>36,930</u>
<b>TOTAL FUNDS</b>	<u>24,285</u>	<u>12,645</u>	<u>36,930</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	26,460	(13,815)	12,645
	<u>26,460</u>	<u>(13,815)</u>	<u>12,645</u>
<b>TOTAL FUNDS</b>	<u>26,460</u>	<u>(13,815)</u>	<u>12,645</u>

**Comparatives for movement in funds**

	At 1.3.20	Net movement in funds	At 28.2.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	16,963	7,322	24,285
	<u>16,963</u>	<u>7,322</u>	<u>24,285</u>
<b>TOTAL FUNDS</b>	<u>16,963</u>	<u>7,322</u>	<u>24,285</u>

Notes to the Financial Statements - continued  
for the Year Ended 28 February 2022

**7. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,849	(15,527)	7,322
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>22,849</u>	<u>(15,527)</u>	<u>7,322</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.20 £	Net movement in funds £	At 28.2.22 £
<b>Unrestricted funds</b>			
General fund	16,963	19,967	36,930
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>16,963</u>	<u>19,967</u>	<u>36,930</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,309	(29,342)	19,967
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>49,309</u>	<u>(29,342)</u>	<u>19,967</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2022.

River Ayr District Salmon Fishery Board

Detailed Statement of Financial Activities  
for the Year Ended 28 February 2022

	28.2.22 £	28.2.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Board activities</b>		
Assessments	<u>26,461</u>	<u>22,848</u>
<b>Total incoming resources</b>	26,460	22,849
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Postage and stationery	-	150
Sundries	27	57
Subscriptions	-	1,090
Clerks Fees	900	750
Ayrshire Rivers Trust	6,218	6,218
FishPal Fish Ayrshire	-	270
Ayrshire Rivers Trust GHW control	2,000	3,500
Ayrshire Rivers Trust - Admin fee	2,600	2,600
Pollution	200	-
Fisheries Management	383	-
Fish Legal	580	-
Plant and machinery	<u>248</u>	<u>292</u>
	13,156	14,927
<b>Support costs</b>		
IT	59	-
<b>Governance costs</b>		
Accountancy fees	<u>600</u>	<u>600</u>
<b>Total resources expended</b>	<u>13,815</u>	<u>15,527</u>
<b>Net income</b>	<u><u>12,645</u></u>	<u><u>7,322</u></u>

This page does not form part of the statutory financial statements