

Report of the Board and
Financial Statements for the Year Ended 28 February 2023
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 2023

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River Ayr District Salmon Fishery Board

Report of the Trustees
for the Year Ended 28 February 2023

Principal address

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

Board

Alan Hill (Chair)
Nick Wright
Robin Wilson
Charles McDade
Max Stobbs
Gordon Miller
Iain Walker
Alex Reid

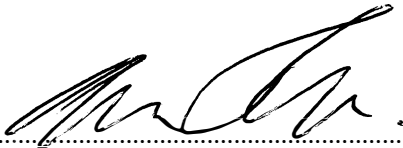
Associate member

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 2ND MAY 2023 and signed on its behalf by:



.....
Chair, Alan Hill

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

I report on the accounts for the year ended 28 February 2023, 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:25.4.23.....

River Ayr District Salmon Fishery Board

Statement of Financial Activities
for the Year Ended 28 February 2023

	Notes	28.2.23 Unrestricted fund £	28.2.22 Total funds £
INCOME FROM			
Donations		-	(1)
Board activities			
Assessments		<u>21,708</u>	<u>26,461</u>
Total		<u>21,708</u>	<u>26,460</u>
EXPENDITURE ON			
Raising Assessments		878	-
Board activities		<u>18,966</u>	<u>13,815</u>
Total		<u>19,844</u>	<u>13,815</u>
NET INCOME		1,864	12,645
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>36,930</u>	<u>24,285</u>
TOTAL FUNDS CARRIED FORWARD		<u>38,794</u>	<u>36,930</u>

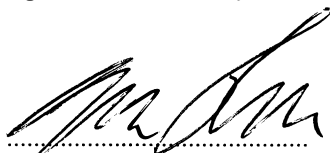
The notes form part of these financial statements

River Ayr District Salmon Fishery Board

Balance Sheet
28 February 2023

	Notes	28.2.23 Unrestricted fund £	28.2.22 Total funds £
FIXED ASSETS			
Tangible assets	4	1,195	1,406
CURRENT ASSETS			
Debtors	5	(4,475)	12,984
Cash at bank		<u>42,074</u>	<u>22,540</u>
		37,599	35,524
NET CURRENT ASSETS		<u>37,599</u>	<u>35,524</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		38,794	36,930
NET ASSETS		<u>38,794</u>	<u>36,930</u>
FUNDS	6		
Unrestricted funds		<u>38,794</u>	<u>36,930</u>
TOTAL FUNDS		<u>38,794</u>	<u>36,930</u>

The financial statements were approved by the Board and authorised for issue on *2nd MAY 2023* and were signed on its behalf by:


.....
Chair, Alan Hill

Notes to the Financial Statements
for the Year Ended 28 February 2023

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 Board.

2. MEMBERS' REMUNERATION AND BENEFITS

There were no Board remuneration or other benefits for the year ended 28 February 2023 nor for the year ended 28 February 2022.

Members' expenses

There were no Board expenses paid for the year ended 28 February 2023 nor for the year ended 28 February 2022.

River Ayr District Salmon Fishery Board

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted
fund
£

INCOME AND ENDOWMENTS FROM

Board activities

Assessments

26,460

Total

26,460

EXPENDITURE ON

Board activities

Assessments

13,815

NET INCOME

12,645

RECONCILIATION OF FUNDS

Total funds brought forward

24,285

TOTAL FUNDS CARRIED FORWARD

36,930

4. TANGIBLE FIXED ASSETS

Plant and
machinery
£

COST

At 1 March 2022 and 28 February 2023

1,946

DEPRECIATION

At 1 March 2022

540

Charge for year

211

At 28 February 2023

751

NET BOOK VALUE

At 28 February 2023

1,195

At 28 February 2022

1,406

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	28.2.23	28.2.22
	£	£
Trade debtors	14,473	26,710
Accruals	(7,678)	(6,652)
Prepayments	(8,778)	(4,582)
Rebates Due	<u>(2,492)</u>	<u>(2,492)</u>
	<u>(4,475)</u>	<u>12,984</u>

6. MOVEMENT IN FUNDS

	At 1.3.22	Net movement in funds	At
	£	£	28.2.23
			£
Unrestricted funds			
General fund	36,930	1,864	38,794
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>36,930</u>	<u>1,864</u>	<u>38,794</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	21,708	(19,844)	1,864
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>21,708</u>	<u>(19,844)</u>	<u>1,864</u>

Comparatives for movement in funds

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

River Ayr District Salmon Fishery Board

Notes to the Financial Statements - continued
for the Year Ended 28 February 2023

6. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.3.21 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General fund	24,285	14,509	38,794
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>24,285</u>	<u>14,509</u>	<u>38,794</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 £
Unrestricted funds			
General fund	48,168	(33,659)	14,509
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>48,168</u>	<u>(33,659)</u>	<u>14,509</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 28 February 2023.

River Ayr District Salmon Fishery Board

Detailed Statement of Financial Activities
for the Year Ended 28 February 2023

	28.2.23 £	28.2.22 £
INCOME AND ENDOWMENTS		
Board activities		
Income	<u>21,708</u>	<u>26,460</u>
Total incoming resources	21,708	26,460
EXPENDITURE		
Other trading activities		
Bad debts	878	-
Board activities		
Postage and stationery	561	-
Sundries	65	27
Subscriptions	1,085	-
Clerks Fees	850	900
Ayrshire Rivers Trust	6,405	6,218
Ayrshire Rivers Trust GHW control	2,000	2,000
Ayrshire Rivers Trust - Admin fee	2,700	2,600
Pollution Control	1,825	200
Fisheries Management	2,000	383
Fish Legal	600	580
Plant and machinery	<u>211</u>	<u>248</u>
	18,302	13,156
Support costs		
Human resources		
IT	64	59
Governance costs		
Professional fees	<u>600</u>	<u>600</u>
Total resources expended	<u>19,844</u>	<u>13,815</u>
Net income	<u>1,864</u>	<u>12,645</u>

This page does not form part of the statutory financial statements