

RIVER AYR DISTRICT SALMON FISHERY BOARD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2026

REPORT OF THE INDEPENDENT EXAMINERS

TO THE MEMBERS OF THE RIVER AYR DISTRICT SALMON FISHERY BOARD

We have examined the financial statements on pages 2 to 4.

Respective responsibilities of Boards and examiner

The Board'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.

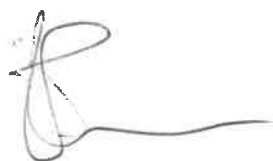
Basis of independent examiner's statement

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.



Stephen Wilkie C.A
3 Wellington Square
Ayr
KA7 1EN

Date

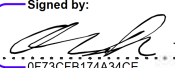
RIVER AYR DISTRICT SALMON FISHERY BOARD**INCOME AND EXPENDITURE STATEMENT****FOR THE YEAR ENDED 28 FEBRUARY 2026**

	Year to 28.02.26	Year to 28.02.25
	£	£
INCOME		
Assessments	25,237	25,852
Bank and Building Society Interest	<u>1,037</u>	<u>1,075</u>
	<u>26,274</u>	<u>26,927</u>
EXPENDITURE		
Fisheries Management Scotland Annual Membership	590	562
Fishery Management Plan	-	1,500
Ayrshire Rivers Trust Annual Contribution	7,095	6,789
River Watch Scheme Costs	1,347	-
Hogweed and INNS Control	6,000	4,000
Donation to Nether Wellwood	1,350	-
Repairs and Maintenance	-	1,943
Clerk's Fee	8,888	7,700
Accountancy Fee	828	822
Bad Debts	145	-
Taxation	197	-
Sundry	<u>266</u>	<u>342</u>
	<u>26,706</u>	<u>23,658</u>
Surplus/(Deficit) for year	(432)	3,269
Surplus brought forward	<u>33,827</u>	<u>30,558</u>
Surplus carried forward	<u>33,395</u>	<u>33,827</u>

RIVER AYR DISTRICT SALMON FISHERY BOARD**STATEMENT OF FUNDS ON HAND****AS AT 28 FEBRUARY 2026**

	As at 28.02.26	As at 28.02.25
	£	£
ASSETS		
Deposit Account	34,262	31,636
Debtors – unpaid assessments	<u>3,961</u>	<u>4,847</u>
	38,223	36,483
LIABILITIES		
Tax payable	(197)	-
Accruals	<u>(4,631)</u>	<u>(2,656)</u>
	<u>33,395</u>	<u>33,827</u>
Represented by:		
Retained surplus	<u>33,395</u>	<u>33,827</u>

The financial statements were approved by the board on 22 April 2026

Signed by:

 OF73CFB174A34CE...
 Chairman

RIVER AYR DISTRICT SALMON FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2026

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 28 February 2026 have been incorporated in the Financial Statements.