

RIVER STINCHAR DISTRICT SALMON FISHERY BOARD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

REPORT OF THE INDEPENDENT EXAMINERS

TO THE MEMBERS OF THE RIVER STINCHAR DISTRICT SALMON FISHERY BOARD

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

Respective responsibilities of Members 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.



Azets
3 Wellington Square
Ayr
KA7 1EN

Date:

RIVER STINCHAR DISTRICT SALMON FISHERY BOARD

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 5 APRIL 2025

	Year to 05.04.25	Year to 05.04.24
	£	£
INCOME		
Assessments	19,598	19,517
Bank and building society interest	<u>476</u>	<u>65</u>
	<u>20,074</u>	<u>19,582</u>
EXPENDITURE		
Fisheries Management Scotland Annual Membership	684	371
Knotweed Control	3,000	-
Ayrshire Rivers Trust annual contribution	6,546	6,175
Removal of Pike	-	3,396
Smolt Shepherding	1,760	1,760
Clerk's fee (incl. stationery and postage)	6,040	10,800
Accountancy fee	820	780
Donation	-	100
Website cost	298	-
Bailiff's Expenses	-	268
Sundry	<u>227</u>	<u>58</u>
	<u>19,375</u>	<u>23,708</u>
Surplus/(Deficit) for year	699	(4,126)
Surplus brought forward	<u>23,089</u>	<u>27,215</u>
Surplus carried forward	<u>23,788</u>	<u>23,089</u>

RIVER STINCHAR DISTRICT SALMON FISHERY BOARD

STATEMENT OF FUNDS ON HAND

AS AT 5 APRIL 2025

	As at 05.04.25	As at 05.04.24
	£	£
ASSETS		
Current Account	-	10,944
Deposit Account	24,143	10,867
Debtors – unpaid assessments	<u>1,418</u>	<u>3,249</u>
	25,561	25,060
LIABILITIES		
Deferred Income		-
Accruals		
	<u>23,788</u>	<u>23,089</u>
Retained surplus	<u>23,788</u>	<u>23,089</u>

The financial statements were approved by the board on 6 May 2025


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Chairman

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

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 5 April 2025 have been incorporated in the Financial Statements.