RIVER STINCHAR DISTRICT SALMON FISHERY BOARD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2026

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.

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

Date:

RIVER STINCHAR DISTRICT SALMON FISHERY BOARD

INCOME AND EXPENDITURE STATEMENT

FOR THE YEAR ENDED 5 APRIL 2026

	Year to 05.04.26	Year to 05.04.25 (Restated)
	£	£
INCOME		
Assessments	19,446	19,470
Bank and building society interest	740	476
	20,186	19,946
EXPENDITURE		
Fisheries Management Scotland Annual Membership	718	684
Knotweed Control	6,000	3,000
Ayrshire Rivers Trust annual contribution	6,840	6,546
Smolt Shepherding	1,760	1,760
Clerk's fee (incl. stationery and postage)	7,906	6,040
Accountancy fee	864	820
Donation. - Pinmullan Burn, tree planting and water gates	5,441	-
Bad debts	466	-
Website cost	302	298
Sundry	94	227
	30,391	19,375
Surplus/(Deficit) for the year	(10,205)	571
Surplus brought forward	23,660	23,089
Surplus carried forward	13,455	23,660

STATEMENT OF FUNDS ON HAND

AS AT 5 APRIL 2026

	As at 05.04.26	As at 05.04.25 (Restated)
	£	£
ASSETS		
Gilson Gray Main Account	128	-
Gilson Gray Deposit Account	15,330	24,143
Debtors – unpaid assessments	1,038	1,290
	16,496	25,433
LIABILITIES		
Deferred Income	-	(953)
Accruals	(3,041)	(820)
	(3,041)	(1,773)
	13,455	23,660
Represented by:		
Retained surplus	13,455	23,660

The financial statements were approved by the board on 26 May 2026

Signed by:

Johnny Warrender

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Chairman

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 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 5 April 2026 have been incorporated in the Financial Statements.

- Prior year figures have been restated to correct an overstatement in assessments and debtors of £128. As a result, debtors at 5 April 2025 were reduced from £1,418 to £1,290, assessments income was reduced from £19,598 to £19,470, and the surplus for the year was reduced from £699 to £571.