

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
DEE DISTRICT SALMON FISHERY BOARD

DEE DISTRICT SALMON FISHERY BOARD
REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Board have pleasure in submitting their Annual Report and Accounts of the Board for the year ended 31 December 2022.

Statement of Board Responsibilities

The Board members are responsible for the preparation of the accounts in accordance with the terms of section 44(1) of the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003 (as amended by the Aquaculture and Fisheries (Scotland) Act 2013).

The Board are required to prepare financial statements for each financial year which give a true and fair view of the state of the board's affairs and its surplus or deficit for that period. In preparing those financial statements, the board are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the board will continue in business.

The Board are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Board. They are also responsible for safeguarding the assets of the Board and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Board Members

The members as at 31 December 2022 were:

Elected

Mr James Ingall (Chairman)

Mr Richard Agnew (Vice Chairman)

Mr Martin McGhie – appointed 31 May 2022

The Lord Sinclair

Ms Fiona McCulloch

Angler's Representatives

Mr Mark Trueman (Dalry Angling Association)

Mr John McCubbing (New Galloway Angling Association)

Galloway Fishery Trust Representative

Mr Jamie Ribbens

Mr Stuart Ferns - retired 31 May 2022

Activities

The Board was established under the Salmon Act 1986 with the power to levy assessments for fishing rights against the proprietors of individual fishing's on the Dee and its tributaries. The funds so raised shall be used as the Board deems fit for the protection and improvement of fisheries, the increasing of salmon and sea trout and the stocking of waters with these species.

By order of the Board



Richard

07/02/2023

07/02/2023

**DEE DISTRICT SALMON FISHERY BOARD
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022		2021	
	£	£	£	£
Income				
Assessments		4,970		4,905
Interest received		-		-
		<u>4,970</u>		<u>4,905</u>
Expenditure				
Affiliation Donation - Galloway Fishery Trust	2,310		2,310	
Smolt tagging - Galloway Fishery Trust	3,000		-	
Subscription - Association of Salmon Boards	485		-	
Wages paid to Bailiffs	1,530		1,510	
Insurances	750		734	
Accountancy Fees	1,518		1,536	
Hatchery Expenses	299		177	
Sundry Expenses	-		-	
		<u>9,892</u>		<u>6,267</u>
(Loss) / Profit for the Year		<u>(4,922)</u>		<u>(1,362)</u>

DEE DISTRICT SALMON FISHERY BOARD
BALANCE SHEET
AS AT 31 DECEMBER 2022

	2022 £	2021 £
Current Assets		
Cash in Bank	2,074	8,651
Debtors	<u>115</u>	<u>615</u>
	2,189	9,266
 Less: Current Liabilities		
Creditors and Accruals	1,601	3,756
	<u>588</u>	<u>5,510</u>
 Represented by:		
Unrestricted Funds at 31 December 2021	5,510	6,872
(Loss) / Profit for the year	(4,922)	(1,362)
	<u>588</u>	<u>5,510</u>
Unrestricted Funds at 31 December 2022		

CHARTERED ACCOUNTANTS' REPORT TO

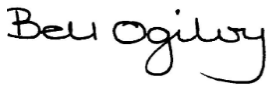
DEE DISTRICT SALMON FISHERY BOARD

In accordance with our terms of engagement we have prepared for your approval the financial statements of Dee District Salmon Fishery Board for the year ended 31 December 2022 from the accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to you in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Dee District Salmon Fishery Board and state those matters that we have agreed to state to you in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than you for our work or for this report.

We have not been instructed to carry out an audit or a review of the financial statements of Dee District Salmon Fishery Board. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Bell Ogilvy
Chartered Accountants
Clydesdale Bank Buildings
36 King Street
CASTLE DOUGLAS
KIRKCUDBRIGHTSHIRE
DG7 1AF

Date: 07/02/2023