



DEE FISHERY BOARD
FINANCIAL STATEMENTS
31ST DECEMBER 2015

CARSON & TROTTER
CHARTERED ACCOUNTANTS
123 IRISH STREET
DUMFRIES
DG1 2PE

DEE FISHERY BOARD

BOARD REPORT

for the year ended 31st December, 2015.

The Board have pleasure in submitting their Annual Report and Audited Accounts of the Board for the year ended 31st December, 2015.

Statement of board responsibilities

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 at 31st December, 2015 were:

Elected

- Mr James Ingall (Chairman)
- Mr James Curtis, Q C (Vice Chairman)
- Mr Ronnie Wilson
- Mr W Forbes
- Mr Stuart Fearn
- Mr Richard Agnew

Angler's Representatives

- Mr Ian Finlayson
- Mr Ray Cotterill
- Mr John Stott
- Galloway Fishery Trust Representative
- Mr J Ribbens

Activities

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

By order of the board

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8 April 2016.....

(Date)

DEE FISHERY BOARD

BALANCE SHEET AS AT 31ST DECEMBER 2015

<u>2014</u>		
£	645	£ 645
	4,818	4,605
	-	80
	<u>5,463</u>	<u>5,330</u>
	240	286
£	<u>5,223</u>	<u>£ 5,044</u>

CURRENT ASSETS

Equipment - Laptop Computer
Cash in Bank
Debtors

Less: CURRENT LIABILITIES

Accrued Charges and Creditors

Represented by:-

£	2,937	£ 5,223
	2,286	(179)
£	<u>5,223</u>	<u>£ 5,044</u>

Unrestricted Funds at 31 December, 2014

Deficit for the year


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Approved by the Board on 8 April 2016.

Accountant's Certificate

DUMFRIES 16th February, 2016.

We have examined the Financial Accounts of the Dee Fishery Board for the year ended 31st December 2015, which have been prepared under the Historical Cost Convention. We certify that the Balance Sheet as at that date and the Income and Expenditure Account are in accordance with the books and information and explanations we have received.



Carson & Trotter,
Chartered Accountants.

