

Report of the Board and
Financial Statements for the Year Ended 25 July 2025
for
Ythan District Salmon Fishery Board

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Ythan District Salmon Fishery Board

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for the Year Ended 25 July 2025

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Ythan District Salmon Fishery Board

Report of the Board
for the Year Ended 25 July 2025

The board present their report with the financial statements of the charity for the year ended 25 July 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

The Estate Office
House of Schivas
Ythanbank
Aberdeenshire
AB41 7TN

Trustees

C I Wolrige-Gordon
F Pell
J D Pirie
C Buchan
D Fairlie
P Adderton

Chairman - Upper Proprietor
As mandate for HHAC - Upper Proprietor
As mandate for Ardlogie - Upper Proprietor
As Mandate for Auchmacoy – Lower Proprietor
As mandate for M Bruce & Partners - Lower Proprietor
As mandate for ADAA (Machar Pool) - Lower Proprietor

Co-opted members

Edward Arthur for Schivas Estates Ltd
Andy Crawford for angling interests
Eric Richie for tenant angler

Clerk to the Board

Vacant

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The board is controlled by the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003 and the subsequent amendments made in the Aquaculture and Fisheries (Scotland) Act 2007.

Risk management

The members have a duty to identify and review the risks to which the board is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board on and signed on its behalf by:

.....
C I Wolrige-Gordon - Chairman

Ythan District Salmon Fishery Board

Statement of Financial Activities
for the Year Ended 25 July 2025

	Notes	25.7.25 Unrestricted fund £	25.7.24 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income & grants		62,980	47,193
Investment income	2	<u>70</u>	<u>120</u>
Total incoming resources		63,050	47,313
 RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income	3	-	38,753
Governance costs		720	660
Other resources expended		<u>37,021</u>	<u>3,921</u>
Total resources expended		<u>37,741</u>	<u>43,334</u>
 NET INCOMING RESOURCES		 25,309	 3,979
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>23,250</u>	<u>19,271</u>
 TOTAL FUNDS CARRIED FORWARD		 <u>48,559</u>	 <u>23,250</u>

The notes form part of these financial statements

Ythan District Salmon Fishery Board

Balance Sheet
At 25 July 2025

	Notes	25.7.25 Unrestricted fund £	25.7.24 Total funds £
CURRENT ASSETS			
Debtors	6	32,469	29,889
Cash at bank		<u>18,610</u>	<u>32,133</u>
		51,079	62,022
CREDITORS			
Amounts falling due within one year	7	(2,520)	(38,772)
		<u>48,559</u>	<u>23,250</u>
NET CURRENT ASSETS			
		<u>48,559</u>	<u>23,250</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>48,559</u>	<u>23,250</u>
NET ASSETS			
		<u>48,559</u>	<u>23,250</u>
FUNDS	8		
Unrestricted funds		<u>48,559</u>	<u>23,250</u>
TOTAL FUNDS		<u>48,559</u>	<u>23,250</u>

The financial statements were approved by the Board on and were signed on its behalf by:

.....
C I Wolrige-Gordon - Chairman

The notes form part of these financial statements

Ythan District Salmon Fishery Board

Notes to the Financial Statements
for the Year Ended 25 July 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the board is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2. INVESTMENT INCOME

	25.7.25	25.7.24
	£	£
Deposit account interest	<u>70</u>	<u>120</u>

3. COSTS OF GENERATING VOLUNTARY INCOME

	25.7.25	25.7.24
	£	£
Support costs	<u>-</u>	<u>38,753</u>

4. MEMBERS' REMUNERATION AND BENEFITS

There were no members' remuneration or other benefits for the year ended 25 July 2025 nor for the year ended 25 July 2024.

Members' expenses

There were no members' expenses paid for the year ended 25 July 2025 nor for the year ended 25 July 2024.

5. OTHER INCOME

Other income within the Detailed Statement of Financial Activities (£16,353) represents overstated charges from The Don District Salmon Fishery Board.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	25.7.25	25.7.24
	£	£
Other debtors	<u>32,469</u>	<u>29,889</u>

Ythan District Salmon Fishery Board

Notes to the Financial Statements - continued
for the Year Ended 25 July 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	25.7.25	25.7.24
	£	£
Other creditors	<u>2,520</u>	<u>38,772</u>

8. MOVEMENT IN FUNDS

	At 26.7.24	Net movement in funds	At 25.7.25
	£	£	£
Unrestricted funds			
General fund	23,250	25,309	48,559
	_____	_____	_____
TOTAL FUNDS	<u>23,250</u>	<u>25,309</u>	<u>48,559</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,050	(37,741)	25,309
	_____	_____	_____
TOTAL FUNDS	<u>63,050</u>	<u>(37,741)</u>	<u>25,309</u>

Comparatives for movement in funds

	At 26.7.23	Net movement in funds	At 25.7.24
	£	£	£
Unrestricted Funds			
General fund	19,271	3,979	23,250
	_____	_____	_____
TOTAL FUNDS	<u>19,271</u>	<u>3,979</u>	<u>23,250</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	47,313	(43,334)	3,979
	_____	_____	_____
TOTAL FUNDS	<u>47,313</u>	<u>(43,334)</u>	<u>3,979</u>

Ythan District Salmon Fishery Board

Notes to the Financial Statements - continued
for the Year Ended 25 July 2025

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 26.7.23 £	Net movement in funds £	At 25.7.25 £
Unrestricted funds			
General fund	<u>19,271</u>	<u>29,288</u>	<u>48,559</u>
TOTAL FUNDS	<u><u>19,271</u></u>	<u><u>29,288</u></u>	<u><u>48,559</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>110,363</u>	<u>(81,075)</u>	<u>29,288</u>
TOTAL FUNDS	<u><u>110,363</u></u>	<u><u>(81,075)</u></u>	<u><u>29,288</u></u>

Ythan District Salmon Fishery Board

Detailed Statement of Financial Activities
for the Year Ended 25 July 2025

	25.7.25 £	25.7.24 £
INCOMING RESOURCES		
Voluntary income & grants		
Assessment income	46,627	43,092
Other Income	<u>16,353</u>	<u>4,101</u>
	62,980	47,193
Investment income		
Deposit account interest	<u>70</u>	<u>120</u>
Total incoming resources	63,050	47,313
RESOURCES EXPENDED		
Governance costs		
Accountancy	720	660
Other resources expended		
Re-stocking & Habitat Expenses	1,930	3,129
Subscriptions	<u>123</u>	<u>792</u>
	2,053	3,921
Support costs		
Management		
Honorarium for Clerk	1,800	4,950
Don Dist Salmon Fishery Board	32,766	33,340
Office Expenses	<u>315</u>	<u>375</u>
	34,881	38,665
Finance		
Bank charges	<u>87</u>	<u>88</u>
Total resources expended	37,741	43,334
	<u> </u>	<u> </u>
Net income	<u><u>25,309</u></u>	<u><u>3,979</u></u>

This page does not form part of the statutory financial statements