

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**FOR**  
**DEE DISTRICT SALMON FISHERY BOARD**

**DEE DISTRICT SALMON FISHERY BOARD**  
**REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

The Board have pleasure in submitting their Annual Report and Accounts of the Board for the year ended 31 December 2023.

**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 2023 were:

Elected

Mr James Ingall (Chairman)

Mr Martin McGhie

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

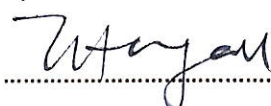
Mr Jamie Ribbens

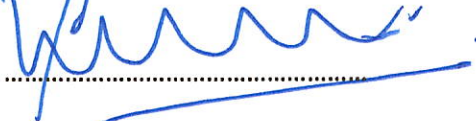
Mr Richard Agnew- retired 21 December 2023

**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

x  .....

x  .....

**DEE DISTRICT SALMON FISHERY BOARD  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023		2022	
	£	£	£	£
<b>Income</b>				
Assessments		5,180		4,970
<b>Expenditure</b>				
Affiliation Donation - Galloway Fishery Trust	2,310		2,310	
Smolt tagging - Galloway Fishery Trust	-		3,000	
Subscription - Association of Salmon Boards	536		485	
Wages paid to Bailiffs	-		1,530	
Insurances	751		750	
Accountancy Fees	1,350		1,518	
Hatchery Expenses	( 76)		299	
Sundry Expenses	30		-	
		4,901		9,892
<b>Profit / (Loss) for the Year</b>		279		( 4,922)

**DEE DISTRICT SALMON FISHERY BOARD**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Current Assets</b>		
Cash in Bank	2,318	2,074
Debtors	65	115
	<u>2,383</u>	<u>2,189</u>
 <b>Less: Current Liabilities</b>		
Creditors and Accruals	1,516	1,601
	<u>867</u>	<u>588</u>
 <b>Represented by:</b>		
Unrestricted Funds at 31 December 2022	588	5,510
Profit / (Loss) for the year	279	( 4,922)
	<u>867</u>	<u>588</u>
Unrestricted Funds at 31 December 2023	<u>867</u>	<u>588</u>

**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 2023 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*

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

Date: *14 February 2024*