

Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	11	2023		31	10
			2024			

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	16,066				16,066	2,541
Legacies					-	
Grants	4,176				4,176	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	492				492	
Rents from land & buildings					-	
Gross receipts from other charitable activities						
					-	
<b>A1 Sub total</b>	<b>20,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,734</b>	<b>2,541</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>20,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,734</b>	<b>2,541</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	3,926				3,926	17,372
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	468				468	504
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
<b>A3 Sub total</b>	<b>4,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,394</b>	<b>17,876</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>4,394</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,394</b>	<b>17,876</b>
<b>Net receipts / (payments)</b>	<b>16,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,340</b>	<b>(15,335)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>16,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,340</b>	<b>(15,335)</b>

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	21,859				21,859	37,194
	Surplus / (deficit) shown on receipts and payments account	16,340				16,340	(15,335)
						-	
						-	
	Cash and bank balances at end of year	38,199	-	-	-	38,199	21,859
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Debtors	General			1,400
	General fittings at cost	General			100,000
	Plant and machinery	General			30,000
		Total	-	-	131,400

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Independent Examination	General	-	400
	OSCR annual return	General	-	60
	Rent/Council Tax	General	-	7,700
			-	-
			-	-
		Total	-	8,160

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval

		15/01/25

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	11	2023	To	31	10	2024

Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

River Tweed Salmon Fishing Museum	
SC047856	
Waverly Lodge	
The Knowes	
Kelso	
Scottish Borders	Postcode TD5 7BH

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name		Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5			01.01.24	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	<p>The museum hosted 4,000 visitors during the year including 3 overseas film companies.</p> <p>Further displays went on show including the Forrest family history, rods, reels and flies.</p>
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Financial review

Brief statement of the charity's policy on reserves	<p>The trustees aim to maintain unrestricted reserves at a level to cover six months of expenditure costs.</p>
Details of any deficit	
Donated facilities and services (if any)	

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	Deceased
	Resigned 01.01.24

## Structure, governance and management

Type of governing document	River Tweed Salmon Fishing Museum is a Scottish Charitable Incorporated Association
Trustee recruitment and appointment	<p>Nominations of trustees are made at the Annual General Meeting.</p> <p>New trustees can be appointed after this e.g. in the event of a trustee stepping down. They will be nominated and approved at committee meetings.</p>

## Objectives and activities

Charitable purposes	<p>To preserve the heritage and culture of salmon fishing on the River Tweed through the establishment of a permanent museum.</p> <p>To inform the general public of the growth of salmon fishing from its birthplace in Kelso, Scottish Borders to its position as a world-wide art and sport.</p>
Summary of the main activities in relation to these objects	A publicity brochure was produced and distributed.

APPENDIX 1

Other optional information

Declaration

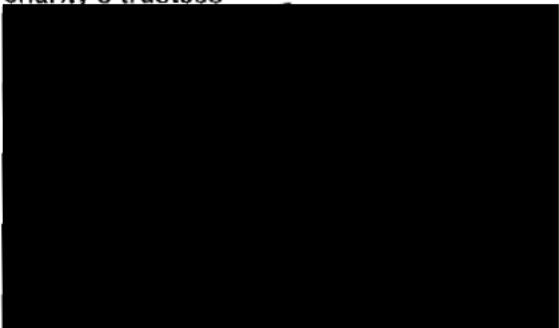
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)



CHAIR

Date

15.01.25



Office of the Scottish Charity Regulator

	<b>Independent examiner's report on the accounts</b> v2						
<b>Report to the trustees/members of</b>	Charity name River Tweed Salmon Fishing Museum						
<b>Registered charity number</b>	SC047856						
<b>On the accounts of the charity for the period</b>	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	11	2023		31	10	2024
<b>Set out on pages</b>							(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.						
<b>Basis of independent examiner's statement</b>	My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees 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 accounts.						
<b>Independent examiner's statement</b>	In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]						
	1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"><li>to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li><li>to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li></ul> have not been met, or						
	2. to which, in my opinion, attention should be drawn in order to enable a proper accounts to be reached.						
<b>Signed:</b>					<b>Date:</b>	28/01/2025	
<b>Name:</b>							
<b>Relevant professional qualification(s) or body (if any):</b>	ICAS CA						
<b>Address:</b>							

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.