

River Tweed Salmon Fishing Museum
SC047856

Trustee's annual report and financial statements
for the year ended 31 October 2025

River Tweed Salmon Fishing Museum
Scottish Charitable Incorporated Organisation
Registered Scottish Charity No: SC047856

TRUSTEES' ANNUAL REPORT

Reference and Administrative Information

The Trustees present their report together with the financial statements and Independent Examiners report for the year ended 31 October 2025.

Reference and Administrative Information

Charity Name

River Tweed Salmon Fishing Museum

Charity Number

SC047856

Address

Drygrange Steading
Melrose
Roxburghshire
TD6 9DG

Trustees

Peter Huddleston
Charles Plowden
Douglas Dobie

Structure Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Association, controlled by its governing document.

Appointment of Trustees

Trustees are elected by the members at the Annual General Meeting held in each calendar year. There must be a minimum of 3 trustees and not more than 12.

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Objectives and Activities

Charitable purposes

The charitable purposes are:

To preserve the heritage and culture of salmon fishing on the River Tweed through the establishment of a permanent museum

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 sport.

Activities

The Museum was opened to the public ,when availability of volunteers allowed,with free access to all displays.

Achievements and Performance

The Museum maintained its presence in the centre of Kelso and contributed to local events during the year.

Financial Review

Donations were received during the year to maintain the levels of activity and to assist with compliance of the charity's reserve policy.

Reserves Policy

The Trustees aim to maintain unrestricted reserves at a level to cover six months of expenditure costs.

Plans for Future Periods

To raise the profile of the Museum and collaborate with suitable events and initiatives within the locality.

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Approved by the Trustees on and signed on their behalf

DocuSigned by:



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Douglas Dobie
Trustee

**River Tweed Salmon Fishing Museum
Scottish Charitable Incorporated Organisation
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**Independent Examiners Report
For the year ended 31 October 2025**

I report on the accounts of the charity for the year ended 31 October 2025.

Respective responsibilities of Trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and 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.

Basis of independent examiner's statement

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 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than disclosed below

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

Sheryl Macaulay

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Sheryl Macaulay FCCA
Chartered Accountants
47-49 The Square
Kelso
Roxburghshire
TD5 7HW

30-07-2026 | 11:19 BST

Dated:

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Receipts and Payments Accounts for the year ended 31 October 2025

	Unrestricted £	Restricted £	Total 2025 £	Total 2024
<u>Voluntary Receipts</u>				
Donations received	5,662	-	5,662	16,066
Grants received	-	-	-	4,176
Interest Received	1	-	1	492
Total receipts	5,663	-	5,663	20,734
<u>Cost of Charitable Activities</u>				
Advertising and printing	-	-	-	1,199
Insurance	453	-	453	482
Repairs and renewals	-	-	-	1,292
Subscriptions	573	-	573	397
Sundry expenses	44	-	44	556
Trustee expenses	1,861	-	1,861	
<u>Governance costs</u>				
Independent Examination	552	-	552	468
			-	
Total payments	3,483	-	3,483	4,394
Transfers between funds				
Surplus/(Deficit) for year	2,180	-	2,180	16,340

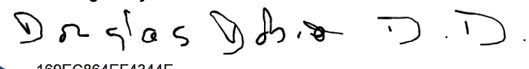
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Statement of Balances as at 31 October 2025

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Funds reconciliation				
Opening cash at bank and in hand	38,199	-	38,199	21,859
Surplus/(deficit) for year	2,180	-	2,180	16,340
Closing cash at bank and in hand	40,379	-	40,379	38,199
Bank and cash in hand				
Current account 1	40,379	-	40,379	38,199
Closing cash at bank and in hand	40,379	-	40,379	38,199
Assets - unrestricted fund				
General fittings			75,000	100,000
Plant and machinery			30,000	30,000
Debtors			-	1,400
			105,000	131,400
Liabilities - unrestricted fund				
Independent Examination			450	400
OSCR annual return			65	60
Rent & Council Tax			-	7,700
			515	8,160

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Approved by the Trustees on and signed on their behalf

DocuSigned by:

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Douglas Dobie
Trustee

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NOTES TO THE ACCOUNTS

1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are of a general nature and have no conditions attached. Unrestricted funds may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

3 Related Party Transactions

Expenses totalling £1,861 were paid to one Trustee during the year to reimburse them for expenditure paid on behalf of the charity (2024: nil).