

Beauly District Fishery Board  
Annual Report 2014

May 2014



## Beauly District Fishery Board

Annual Report 2014

May 2014

### The Board

Board members are elected triennially with the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003 specifying who may stand for election, how many may be elected and how many may represent the lower and upper rivers. The latest elections took place in June 2012. Board members are all volunteers and are non-remunerated for their time and effort. The elected Board members subsequently elect one of the members to be their Chairman. The current Board members are as follows:

<b>Chair:</b>	Mr Jock Miller
<b>Upper Proprietors:</b>	Mr Michael Spencer-Nairn
	Mr Frank Spencer-Nairn
	Mrs Susie Swift (Mandatory for Upper Beauly Fishing Syndicate)
	Hon. Kim Fraser,
	Lady Jane Whitbread
<b>Co-opted Member:</b>	Mr Paul Pacey (Beauly Angling Club)

There is currently one vacancy on the Board.

The Clerk attends Board meetings without voting powers. Other non-voting attendees represent the Ness and Beauly Fisheries Trust (NBFT). Representatives of SNH & SEPA are also invited.

### Board Staff/Volunteers

The Board engages a number of part time staff and volunteers responsible for the delivery of its core duties and responsibilities:

Clerk to the Board: -

Alastair Campbell  
c/o Bidwells  
Alder House  
Cradlehall Business Park  
Inverness  
IV2 5GH  
Tel: 01463 796050  
Email: [alastair.campbell@bidwells.co.uk](mailto:alastair.campbell@bidwells.co.uk)

Part Time Water Bailiffs: -

Robert Smart  
Alasdair Fraser  
Nick Barker  
Donald Fraser

Board Website:

[www.beauly.dsfb.org.uk](http://www.beauly.dsfb.org.uk)

**Beaully District Fishery Board**

Annual Report 2014

May 2014

**Table of Contents**

1	Forward .....	1
2	Role of the District Salmon Fishery Board (DSFB).....	2
3	Fish Catches .....	3
4	Fish Counter Data .....	6
5	Conservation Policy.....	7
6	Juvenile Fish Surveys.....	8
7	Conservation Measures .....	8
8	Enforcement Measures .....	10
9	Consultation Responses / Liaison .....	10
10	Compliance with Good Governance .....	11

**Appendices**

**Appendix 1 Draft Annual Accounts to 31 December 2013**

**Appendix 2 Map of Fishery Catchment**

## **Beauly District Fishery Board**

Annual Report 2014

May 2014

### **1 Forward**

It is my pleasure to present the Board's 2014 Annual Report, including draft Accounts for the year ending 31 December 2013. As some of you may know all Boards have signed up to a code of good governance drawn up by the Association of Salmon Fishery Boards and our report this year has been expanded to provide not only the information required by the code but also to give readers a broader perspective of our work.

Last year was a rather disappointing year for returning salmon and sea trout to the Beauly system. This was not helped by the lack of rainfall or reduced output from SSE power stations due to the building of the Beauly Denny power line. However the electro-fishing results give a more positive position showing a healthy and sustainable population.

Your Board has worked closely with the Ness and Beauly Fisheries Trust and the work carried out at the Bridgend Burn in Beauly shows how a collaborative approach can deliver improvements to the habitat in the system. This project would never have got off the ground if it wasn't for the support of our local angling club of which we are deeply grateful.

Your Board meets twice a year and I am grateful to the time and effort your members give. Also helpful to the running of this Board are the two liaison meetings held each year with SSE and I thank them for their input.

Jock Miller  
**Chairman**

## **2 Role of the District Salmon Fishery Board (DSFB)**

The Beaully District Fishery Board covers the Rivers Beaully, Glass and Farrar. The Catchment extends from Glen Affric in the south-west to the mouth of the River Beaully at the Beaully Firth and includes Glen Cannich, Glen Strathfarrar and Strathglass. There is extensive hydro-electric development on the system, including principal dams at Loch Monar and Loch Mullardoch, Aigas and Kilmorack.

Salmon fishing rights in Scotland are private heritable titles that are registered separately from land. As such these titles can be bought and sold like any other property. In Scotland, the cost of the local administration, protection and improvement of the fisheries is privately financed by the proprietors. The District Boards finance their work by levying a rate on the salmon fishery owners in the district. Elected representatives of those owners provide the core of the membership of the Board. However, since 1986, the Boards are required also to include representatives of salmon anglers and salmon netmen in the District. A further revision to the constitution of the Boards was made in 1999 to allow for even wider representation on the boards by other parties who may have an interest or stake in salmon stocks or fisheries.

### **Powers and duties**

The powers and duties of a DSFB are summarised below:

#### **Powers**

- to act, undertake works and incur expenses for the protection and improvement of the fisheries within their districts, for the increase of salmon and sea trout and the stocking of the district with these fish.
- to impose financial assessments on each salmon fishery in the district, and to charge interest on arrears.
- to borrow funds, and to incur a wide range of expenditure in furtherance of their powers and duties.
- to appoint bailiffs to enforce the salmon fisheries legislation.
- exempt persons from certain provisions of the law for scientific or other purposes.
- to sue in the name of the clerk.

#### **Duties**

- to appoint a clerk
- to maintain a list of proprietors within the DSFBs district
- to produce an annual report and audited accounts and to consider these at an AGM
- to call a triennial electoral meeting

The Board meets twice per annum. Minutes are published on the Board's website [www.beaully.dsfb.org.uk](http://www.beaully.dsfb.org.uk)

### 3 Fish Catches

Catch returns are the main indicator of adult run size available for the system. Catch statistics are collected annually by Marine Scotland Science (MSS) for all fishery districts in Scotland. In addition to this District Salmon Fishery Boards are able to collect data directly from proprietors twice per year. The size of the run can be used as a measure of its status by comparing the annual catch against a long-term average catches. The data used in the graphs below are Crown copyright, used with the permission of Marine Scotland Science. MSS is not responsible for any interpretation of these data.

#### 3.1 Salmon Rod Catches

In the 2013 season, 899 salmon were reported as being caught. Of these, 11 were reported as spring fish (caught prior to 30 April). 82% of the fish caught were reported returned, well above the Board's aim of achieving 75% catch and release. 100% of spring fish were reported released.

The total recorded catch was disappointing. Although spring catches were encouraging, the summer fishing was difficult. As with much of the country, the prolonged drought resulted in low river levels, high temperatures with consequent weed growth and low oxygen levels. Fish were dour and unwilling to take. The dam count figures (see below) indicate a lower than average run, but not quite as poor as the catches alone would suggest. As with most recent years, the grilse arrived a little later than was historically the case.

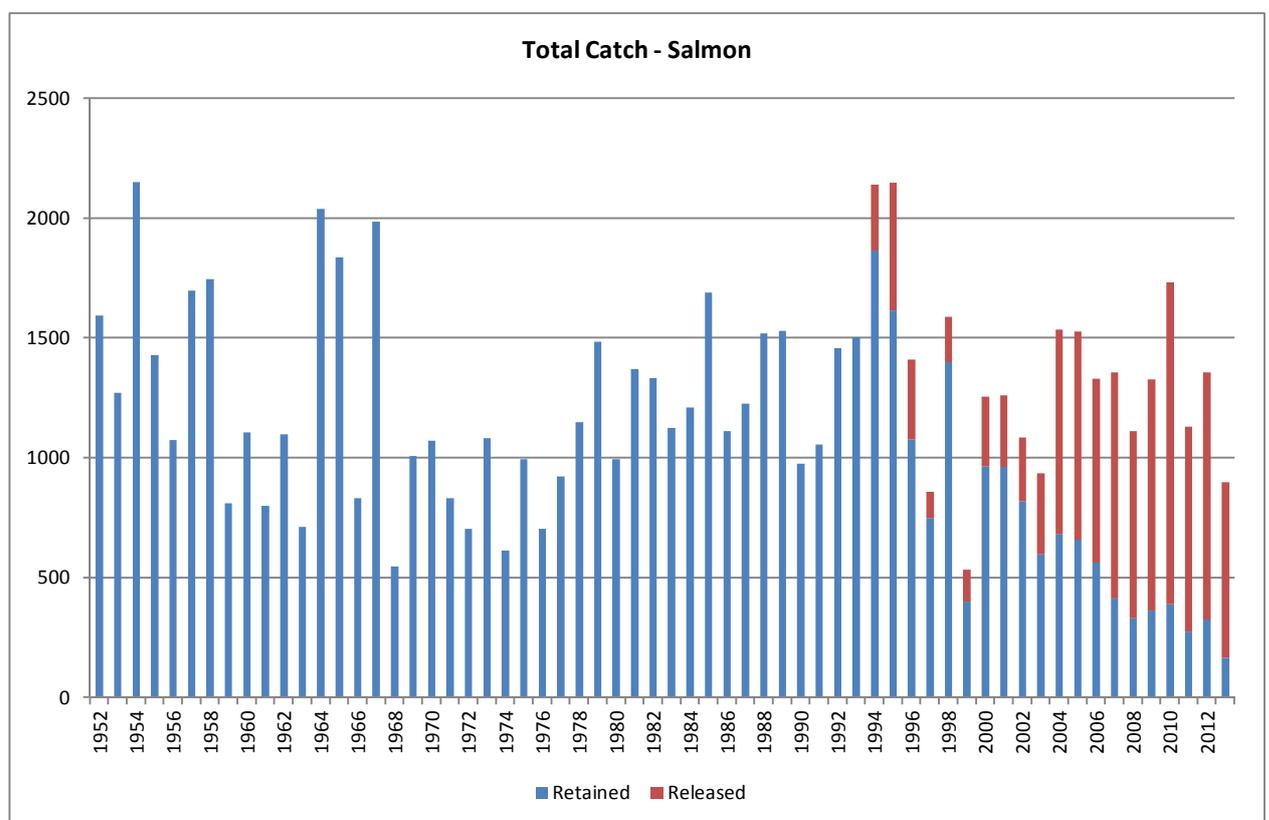


Figure 1 – Total Salmon Catch, Beauly District 1952-2013 (Source Crown copyright, used with the permission of Marine Scotland Science)

## Beauly District Fishery Board

Annual Report 2014

May 2014

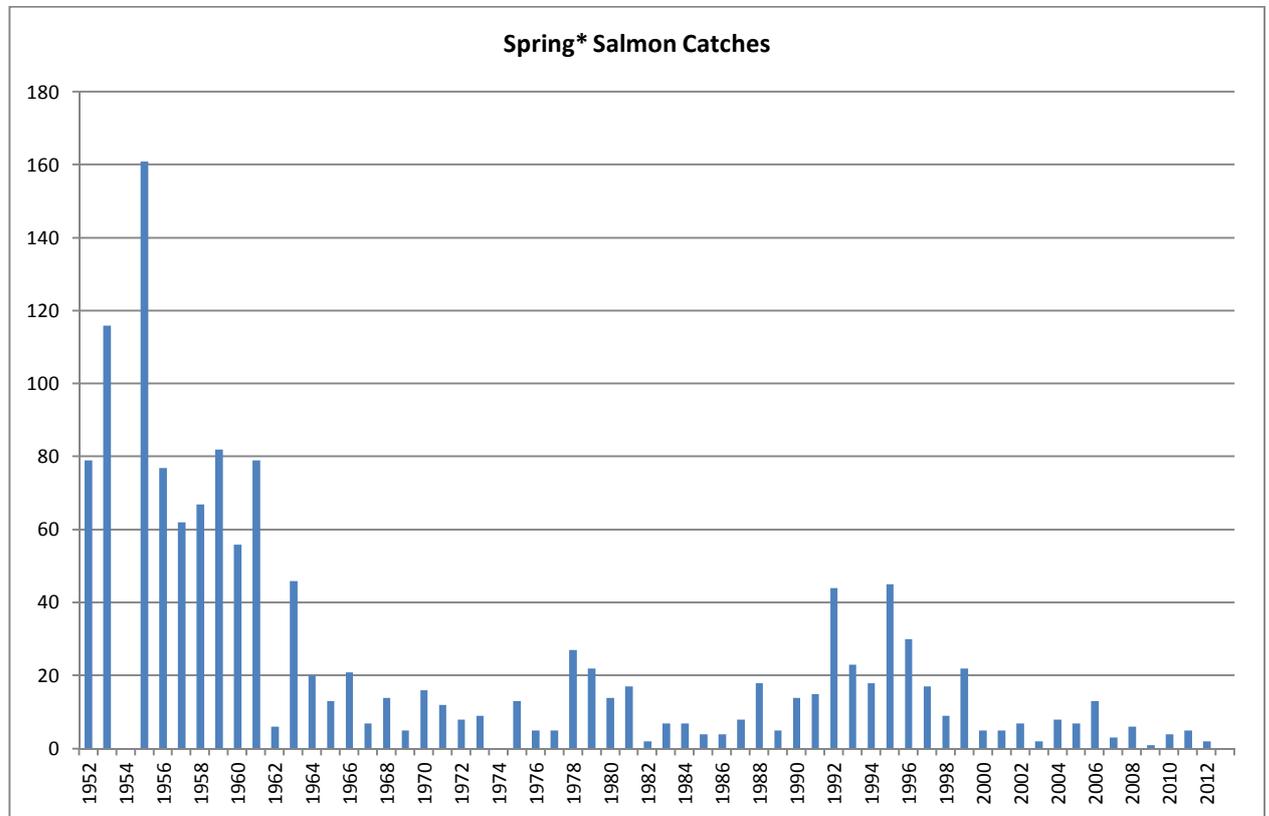


Figure 2 – Spring Salmon Catches Beauly District 1952-2013 \*Marine Scotland 'Spring' definition – up to end April (Crown copyright, used with the permission of Marine Scotland Science)

### 3.2 NASCO Rod Catch Assessment Tool

It is a recommendation that District Fishery Boards utilise the NASCO rod catch tool in order to assess the status of salmon stocks. It is recommended that rod catches are split into three components: spring (February-May); summer (June-August); and autumn (September-November). Utilising the preliminary figures provided by proprietors in respect of the rod 2013 catches, Ness & Beauly Fisheries Trust (NBFT) ranked catches for each component. The assessment suggested that there was no immediate cause for concern for any of the three components. However, given the low summer and autumn catches in 2013 the Board will continue to monitor carefully each component of the catch going forward.

### 3.3 Sea Trout Catches

In the 2013 season, 161 sea trout were reported to MSS as being caught, although the Board's own figures suggest the catch was considerably higher at 341. The Board currently recommends 100% catch and release of sea trout.

# Beaully District Fishery Board

Annual Report 2014

May 2014

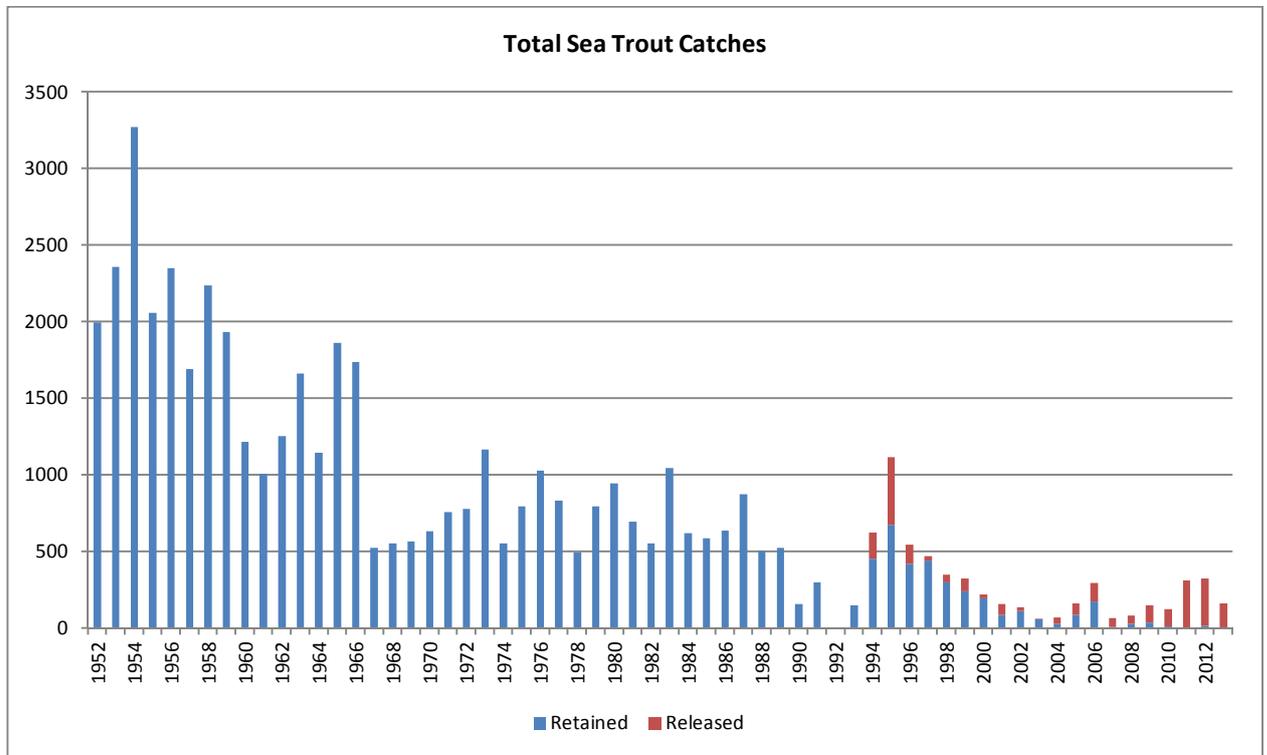


Figure 3 – Total Sea Trout Catches, Beaully District 1952-2013 (Crown copyright, used with the permission of Marine Scotland Science)

# Beauly District Fishery Board

Annual Report 2014

May 2014

## 4 Fish Counter Data - 2013

Figures received from SSE plc for Kilmorack Dam indicate a total run through the dam of approximately 3,599 fish.

The figures for Aigas Dam indicate a total run through the dam to the upper beats of approximately 3,002 fish.

The figures for Beannachran Dam (River Farrar) indicate a total run through the dam of approximately 308 fish.

These figures are below the 5-year average, primarily due to a weaker grilse run.

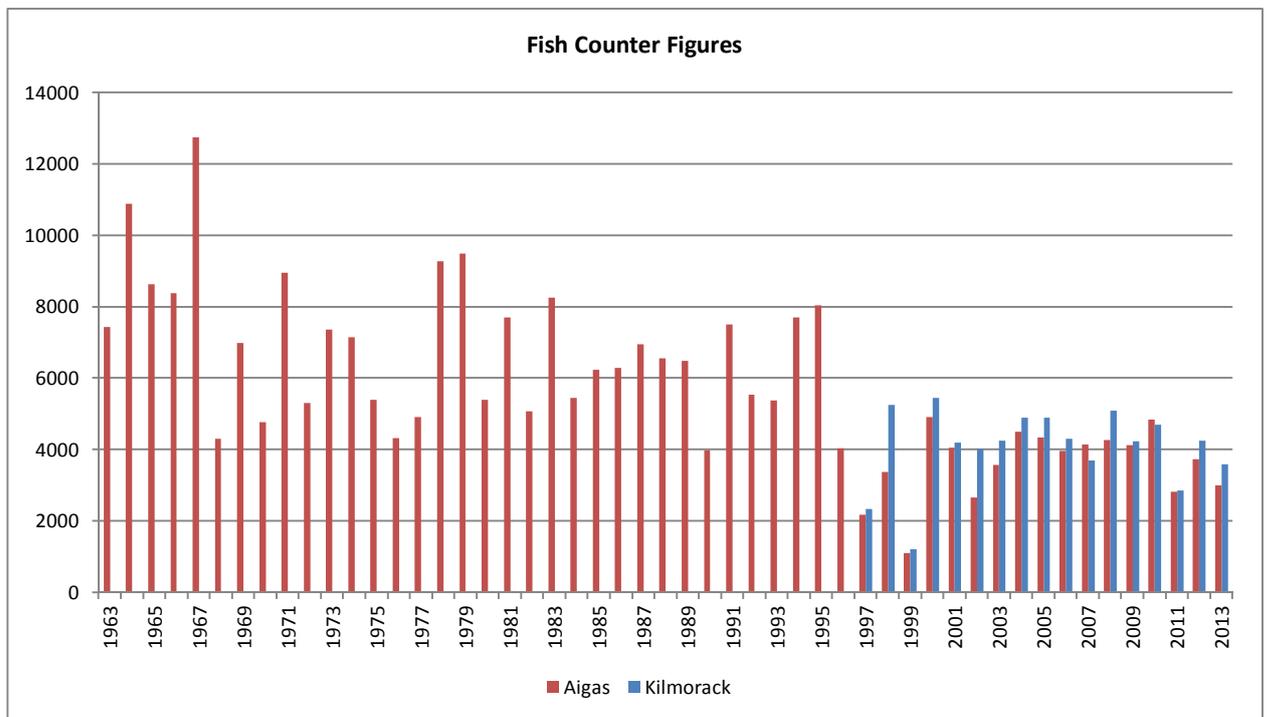


Figure 4 – Fish Pass Counter Figures, Aigas & Kilmorack Dams (source – SSE plc & NBFT)

## **5 Conservation Policy**

The Board has a statutory duty to act for the protection and improvement of the fisheries and for the increase of salmon and sea trout within its District. With declining rates of marine survival, the conservation of stocks should be of prime importance to all anglers. The following conservation policy has been recommended as the 'Catch and Release' policy. The aim is to release at least **75%** of all salmon caught.

All anglers are urged to act within with the guidelines below.

### **BEFORE 31<sup>st</sup> May**

- RELEASE all fish

### **AFTER 31<sup>ST</sup> MAY**

- Each rod should RELEASE 1<sup>st</sup>, 3<sup>rd</sup>, 5<sup>th</sup> etc. fish caught. They may retain their 2<sup>nd</sup>, 4<sup>th</sup>, 6<sup>th</sup> fish etc.

Anglers should also aim to RELEASE: -

- All fish over 10 lbs. / 30 inches.
- All hen fish
- All stale/gravid fish and foul hooked fish, as laid down by the Salmon Act, must be released.
- All Sea Trout should be returned to the River (100% catch & release)

### **GENERAL NOTES**

- Fishing should be by Fly only
- To facilitate the release of fish barbless hooks should be used. Treble hooks should not be used.
- Damaged or marked fish should not be returned.
- Under the provisions of the Salmon Conservation Act 2001 the sale of rod caught fish is illegal.
- When releasing fish, try to keep them in water at all times and under no circumstances should fish be lifted clear of the water by their tails.

The use of 'knotless' mesh landing nets will help prevent the fish from being damaged.

## **6 Juvenile Fish Surveys**

During 2013, Ness & Beauly Fisheries Trust (NBFT) continued with their programme of electro-fishing surveys in tributaries of the Beauly system. A total of 18 sites were the subject of fully quantitative surveys.

The Board fully supports the collection of this important long-term data. Juvenile production, particularly parr, is a key indicator of the health of the fishery. At the majority of sites, results are within their historical range with the exception of some areas hitherto artificially stocked. Juvenile trout numbers appear to have increased at a number of sites probably as a result of the apparent increase in adult sea trout returning to the system in the 2012 season. It was hoped that electro-fishing could be undertaken on the main stem of the River Beauly. Potential sites were identified but require low water levels to be fished effectively. After low water for most of the summer, levels were high during the latter part of the season when time was available to undertake fishing on the main stem; therefore the team was unable to obtain data. The main stem of the Beauly will be prioritised in 2014.

A copy of the NBFT report can be found at [www.beauly.dsfb.org.uk](http://www.beauly.dsfb.org.uk)

## **7 Conservation Measures**

### **7.1 Ness & Beauly Fisheries Trust**

The Board continues to support and work closely with the Ness & Beauly Fisheries Trust (NBFT). A financial contribution of £20,000 was made to the Trust during the year. In addition to the juvenile fish surveys referred to above, the Trust undertook the following principal activities in the Beauly catchment during 2013.

#### **7.1.1 Non-natives**

Mink rafts were out in parts of the catchment. The Scottish Mink Initiative project has now changed with the result that fishery trusts are now to deliver more of the practical aspects of the project. The whole network in the area requires a revamp which will be undertaken by the Trust. A mink was recently killed on the Moniack Burn.

The treatment of Knotweed on the Bridgend Burn appears to have been largely successful and follow up treatments will be undertaken, assuming landowner permission, in 2014.

A survey was undertaken within the catchment during the summer to facilitate mapping of the extent of the non-native plant issue on the Beauly. This also resulted in a small area of Himalayan balsam being removed by the contractor. The data will be assessed and a strategy for control/removal of key species developed.

#### **7.1.2 Predation**

A sawbill count was undertaken in April 2013. Very few sawbills were seen compared with previous years. This seemed to be similar on the Ness system and may be a result of the prolonged cold weather in the spring. Sawbill numbers appeared to increase over the summer months to more usual levels. A sawbill licence application was submitted in late 2013 in conjunction with other Moray Firth Fishery Boards and a licence obtained for limited control up to May 2014. A meeting was held early in 2014 in order to further develop research proposals in respect of sawbill movements following on from the production of a literature review.

## Beauly District Fishery Board

Annual Report 2014

May 2014

A review of the seal management plan is also underway. Seal cull returns were submitted to the Scottish Government.

### 7.1.3 Removal of Barriers

The main focus of attention has been the barrier on the Culburnie burn. Discussions continue with SEPA staff with a view to speedy removal as part of the overall RAFTS/SEPA project, however progress is slow. SEPA and the Trust will draw up plans with an associated timescale and it is a key aim to have this barrier eased by the end of 2014.



Figure 5 - Man-made barrier on Culburnie Burn

Natural barriers of fallen trees and other debris were removed in the Breakachy Burn and Belladrum Burns by fishery proprietors. The Board contributed to the cost of the former.

### 7.1.4 FASMOP Genetics Report

The long awaited FASMOP Report into genetics on the Beauly and Ness systems has now been published. A copy of this Report can be found at [www.scotland.gov.uk/Topics/marine/science/Publications/publicationslatest/Science/MSSR/2013/1713](http://www.scotland.gov.uk/Topics/marine/science/Publications/publicationslatest/Science/MSSR/2013/1713).

As far as the Beauly is concerned, the Report's primary finding was that, using the genetic markers available as part of this study, any genetic differences were limited within the Beauly system. It is possible there will remain genetic differences but these have not been picked up in the present study. By contrast, the Ness system displayed several distinct population groupings.

## 7.2 Fisheries Management Plan

A draft Fisheries Management Plan for the Beauly catchment for 2014-2020 is currently being jointly prepared by the Board and the Trust. This will form a key part of the conservation and habitat improvement focus for the Board over the next few years. The overall aim of this fisheries management plan is to provide a framework for the protection and enhancement of fish populations within the Beauly district and to ensure that the exploitation of such populations by either commercial or recreational fisheries is undertaken in a sustainable manner. This objective can be broadly summarised as: -

- Maintain or increase the density and distribution of juvenile fish populations;

## **Beauly District Fishery Board**

Annual Report 2014

May 2014

- Stabilisation or enhancement of the number of resident or returning adults; and
- An increase in the socio- economic value of fisheries within the Beauly district.

### **7.3 Inner Moray Firth Netting Stations**

In 2013 the Ness District Fishery Board and Beauly District Fishery Board jointly reached an agreement with the proprietors of netting rights in the Inner Moray Firth which resulted in two previously active stations being unused during the season. Discussions are ongoing concerning a potential long-term buy-out, however it is anticipated that a further agreement will be reached for the 2014 season.

### **7.4 Moray Firth Sea Trout Initiative**

The Board continued its support for this project during 2013. A presentation was made to the Board in December 2012 by Marcus Walters who heads up this project.

### **7.5 Stocking Applications**

Under the Aquaculture & Fisheries (Scotland) Act 2007, the Board has a duty to consider any application for stocking of any life stage of salmon or sea trout. Written consent must be obtained from the Board before any such stocking takes place.

No applications for stocking were received by the Board during 2013. The Board does not currently operate any stocking programme of its own.

## **8 Enforcement Measures**

### **8.1 River Patrols**

The bailiff team carried out regular river patrols throughout the season. A number of individuals were found to be fishing without authorisation and in contravention of the Board's conservation policy. No evidence of illegal nets was found, though the team continues to keep a close eye on this.

### **8.2 Coastal Patrols**

Eight boat patrols were carried out in the Beauly Firth. The Board liaises with the Cromarty District Fishery Board to effect coastal patrol enforcement.

### **8.3 Court Cases**

In conjunction with the Ness District Fishery Board, a successful prosecution was made against one individual for persistent illegal fishing.

The Board's aim is to increase the current effectiveness of the enforcement team. Some of the team have recently attended training workshops provided by the police. Increase liaison with neighbouring Boards' enforcement teams is actively being pursued.

## **9 Consultation Responses / Liaison**

The Beauly system is heavily affected by hydro-electric schemes operated by SSE plc. For a number of years members of the Board have held twice annual liaison meetings with representatives of SSE plc. The Board views these meetings as important in maintaining a good relationship with SSE enabling

## **Beauly District Fishery Board**

Annual Report 2014

May 2014

discussion on any specific concerns regarding the impact of the hydro-electric schemes within the catchment.

During 2013 the Board responded to a number of consultation requests, including liaison with SEPA over the proposed Scottish Water Cannich sewerage upgrade. Responses regarding renewable energy developments within the Moray Firth are continuing as and when required. Responses were also made concerning Mauld Long term Forest Plan; Struy Estate Long Term Forest Plan scoping; CAR Licence applications for small-scale hydro-electric schemes in Glen Affric and a mooring application at Clachnaharry.

## **10 Compliance with Good Governance**

### **10.1 Meetings**

The annual meeting of qualified proprietors will be held on 5 June 2014 at Beauly. This meeting will be publicised by means of the Board's website and local notices and a copy of the notice will be sent to the Scottish Government. The minutes from the annual meeting of June 2013 can be viewed at [www.beauly.dsfb.org.uk](http://www.beauly.dsfb.org.uk).

The annual public meeting will be held on 5 June 2014 at Beauly. This meeting will be publicised by means of the Board's website and local notices and a copy of the notice will be sent to the Scottish Government.

In addition, further meeting of the Board were held on 5 December 2013. This meeting was publicised by means of the Board's website and local notices. One member of the public chose to attend each meeting. The minutes from these meeting can be viewed at [www.beauly.dsfb.org.uk](http://www.beauly.dsfb.org.uk).

### **10.2 Annual Report and Accounts**

This annual report will be published at [www.beauly.dsfb.org.uk](http://www.beauly.dsfb.org.uk). The annual report for 2013 was published on the same website.

The accounts will be published on the website. The accounts for 2012 were published on the website.

### **10.3 Complaints**

The Board has set up and maintains a complaints procedure which can be viewed at [www.beauly.dsfb.org.uk](http://www.beauly.dsfb.org.uk). The procedure was reviewed at the Board meeting of 5 December 2013 and remains unaltered. This policy was notified to Scottish Government.

No complaints have been received in the last year.

### **10.4 Members' interests**

The register of members' interests can be viewed at the offices of Bidwells, Alder House, Cradlehall, Inverness. We have included a standing item at each Board meeting inviting Board members to declare new/amend existing interests and all such instances are recorded in the minutes of these meetings.

## **11 Priorities for the Forthcoming Year**

In addition to the delivery of its core statutory function, the Board, in conjunction with NBFT, proposes to progress the following key objectives over the coming year: -

## **Beauly District Fishery Board**

Annual Report 2014

May 2014

### **11.1 Electro-fishing**

To continue juvenile fish surveys at the core sites within all the tributaries of the Beauly system.

At Tomich village, extensive alterations to the river bed have been made which has affected habitat and may be limiting fish migration. A more detailed assessment of the nature of the habitat and fish populations within the burn is required. Additional electro-fishing surveys will be undertaken here and a geomorphological assessment considered.

### **11.2 Barrier Removal**

Culburnie Burn: - The Board and NBFT will continue to push this project forward with SEPA. NBFT is project managing this removal.

Liaison will continue with the landowner / Highland Council regarding opening of the large culvert at Bridgend Burn, Beauly.

Options will be considered for removal of a weir close to Mullardoch Dam, which is preventing trout migration.

On the Farrar, a recent culvert replacement at a small tributary has the potential to inhibit upstream migration of adult salmon. NBFT will monitor salmon populations upstream of this culvert to establish any adverse impact.

In conjunction with the Beauly Fishing Syndicate, tributary burns on the Lower Beauly will continue to be regularly checked for debris blockages.

### **11.3 Non-native Plant Species**

Japanese knotweed will be treated in Bridgend Burn, Beauly (second year of treatment). A check will be made to ensure removal of balsam on Lower Beauly Fishings has been successful. Further non-native treatment is dependent on success of a funding bid. It is not clear at this stage whether NBFT will have the capacity to undertake treatment or will have to subcontract the work to others should the bid be successful.

### **11.4 Predation**

The Board and NBFT will continue to work with partner Boards in the Moray Firth area to progress a sawbill research project and management plan. We will also work to update the existing seal management plan.

**Beaulieu District Fishery Board**

Annual Report 2014

May 2014

# Appendices

**Beaulieu District Fishery Board**

Annual Report 2014

May 2014

# **Appendix 1**

**Draft Annual Accounts to 31**

**December 2013**

**Beaulieu District Fishery Board**

Annual Report 2014

May 2014

**Draft Financial Statements at 14 MAY 2014 at 12:06:02**

**BEAULIEU DISTRICT FISHERY BOARD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

# Beauly District Fishery Board

Annual Report 2014

May 2014

Draft Financial Statements at 14 MAY 2014 at 12:06:03

BEAULY DISTRICT FISHERY BOARD

## CONTENTS

---

	<b>Page</b>
Approval of the financial statements and accountants' report	1
Income and expenditure account	2
Balance sheet	3
Notes to the financial statements	4 - 5

---

**Beauly District Fishery Board**

Annual Report 2014

May 2014

**Draft Financial Statements at 14 MAY 2014 at 12:06:04**

**BEAULY DISTRICT FISHERY BOARD**

**APPROVAL OF THE FINANCIAL STATEMENTS AND ACCOUNTANTS' REPORT**

In accordance with the engagement letter dated 5 September 2006, I approve the financial statements set out on pages 2 to 5. I acknowledge my responsibility for the financial statements and for providing Saffery Champness with all information and explanations necessary for their compilation.

.....  
N McAndrew

Date : .....

In accordance with the engagement letter dated 5 September 2006, we have prepared for your approval the financial statements of Beauly District Fishery Board for the year, set out on pages 2 to 5 from the entity's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com>.

This report is made solely to you, in accordance with the terms of our engagement letter dated 5 September 2006. Our work has been undertaken solely to prepare for your approval the financial statements of Beauly District Fishery Board and state those matters that we have agreed to state to you in this report in accordance with the guidance of ICAEW as detailed at <http://www.icaew.com>. 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.

You have approved the financial statements for the year and have acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

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 financial statements.

**Saffery Champness**

.....

**Chartered Accountants**

Kintail House  
Beechwood Park  
Inverness  
IV2 3BW

**Beauly District Fishery Board**

Annual Report 2014

May 2014

Draft Financial Statements at 14 MAY 2014 at 12:06:05

**BEAULY DISTRICT FISHERY BOARD****INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2013**

---

	Notes	£	2013 £	£	2012 £
<b>Income</b>					
Levies receivable	1		35,704		35,104
Interest receivable			7		8
			<hr/>		<hr/>
			35,711		35,112
<b>Expenditure</b>					
Annual fee for Association of Scottish District Salmon Fishery Boards		1,858		1,848	
Insurance		1,117		1,094	
Repairs and maintenance		414		-	
Administration costs		4,815		4,850	
Contribution to Ness & Beauly Fishery Trust fee		20,000		20,000	
Contribution to Moray Firth Sea Trout Project		1,000		-	
Accountancy		450		500	
Bank charges		48		27	
Sundry expenses		2,150		196	
Donations		2,636		-	
Anti Poaching costs		1,425		1,375	
Subscriptions		590		508	
Non recoverable VAT		1,440		1,345	
			<hr/>	<hr/>	
			(37,943)		(31,743)
<b>Net (deficit)/surplus for the year</b>			<hr/> <hr/>		<hr/> <hr/>
			(2,232)		3,369

**Beaully District Fishery Board**

Annual Report 2014

May 2014

**Draft Financial Statements at 14 MAY 2014 at 12:06:06  
BEAULY DISTRICT FISHERY BOARD**

**BALANCE SHEET  
AS AT 31 DECEMBER 2013**

---

	Notes	£	2013 £	£	2012 £
<b>Current assets</b>					
Other debtors		2,051		1,595	
Cash at bank and in hand		29,081		29,192	
		<u>31,132</u>		<u>30,787</u>	
<b>Current liabilities</b>					
Other creditors		6,084		3,508	
<b>Net current assets</b>			<u>25,048</u>		<u>27,279</u>
<b>Capital account</b>					
At 1 January 2013			27,280		23,910
(Loss)/Profit for the year			<u>(2,232)</u>		<u>3,369</u>
			<u>25,048</u>		<u>27,279</u>

---

**Beauly District Fishery Board**

Annual Report 2014

May 2014

**Draft Financial Statements at 14 MAY 2014 at 12:06:00  
BEAULY DISTRICT FISHERY BOARD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2013**

---

<b>1 Levies receivable</b>		<b>2013</b>		<b>2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Glass</b>				
Balmac Forest Ltd	598		598	
Erchless Estate	1,196		1,196	
C B Pease	299		299	
N McAndrew	299		299	
A D Pease	299		299	
C Wallace	299		299	
J M Whitbread	298		299	
Blair Investments LLP	717		717	
Inverness Investment Trust Limited	777		777	
R Kwint	418		418	
Wryley Farms Limited	299		299	
G Purdie	257		254	
Over Rankeilour Farms	448		448	
Scottish and Southern Energy Limited	418		418	
D M Fraser	60		60	
	<hr/>		<hr/>	
		6,682		6,680
<b>Farrar</b>				
Glenavon Estate Braulen	120		120	
C F Spencer Nairn	1,494		1,494	
Over Rankeilour Farms	448		448	
	<hr/>		<hr/>	
		2,062		2,062
<b>Beauly</b>				
Beaufort Estate	1,196		598	
Lower Beauly Fishing Syndicate	21,520		21,520	
Upper Beauly Fishing Syndicate	2,092		2,092	
Lovat Highland Estates Limited	2,152		2,152	
	<hr/>		<hr/>	
		26,960		26,362
		<hr/>		<hr/>
		35,704		35,104
		<hr/> <hr/>		<hr/> <hr/>

---

**Beauly District Fishery Board**

Annual Report 2014

May 2014

**Draft Financial Statements at 14 MAY 2014 at 12:06:01  
BEAULY DISTRICT FISHERY BOARD**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2013**

**2 Further costs attributable to the District Fishery**

	<b>Lower Beauly Fishing Syndicate</b>	<b>River Glass Fishing Syndicate</b>
	<b>£</b>	<b>£</b>
Vehicles for Bailiffs	-	5,670
Administration fees	-	3,470
Employers liability insurance	517	1,200
Bailiffs wages	6,636	7,438
Vehicle running costs	4,341	-
Wages and salaries	14,304	-
Management fees	3,621	-
	<u>30,055</u>	<u>17,778</u>
Lower Beauly	30,055	
River Glass	17,778	
<b>Total Costs</b>	<u><u>47,833</u></u>	

**Beaulieu District Fishery Board**

Annual Report 2014

May 2014

# **Appendix 2**

**Map of Fishery Catchment**

# Beauly District Fishery Board

Annual Report 2014

May 2014

