

Annual Report 2019
Beauly DSFB

June 2019



BEAULY DSFB ANNUAL REPORT 2019

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1.0 Forward

It is my pleasure to present the Board's 2019 Annual Report, including Accounts for the year ending 31 December 2018. In Scotland there was a serious decline in returning fish more so on the East Coast than the Highland Rivers. The total catch for the year was 739 (795 in 2017). The number of fish going through the Kilmorack dam is lower than recent years 2,731 (4,279 in 2017). More on both of these subjects later in the report.

Like last year we have been working closely with the Ness and Beauly Fisheries Trust. This year the Trust was awarded a contract by Marine Scotland Science which identified 33 sites. The Electrofishing Report 2018 can be found on our website. The Scale Sampling Report 2015 to 2018 can also be found on our website.

We have continued with the eradication of non-native plant species as part of the wider Scottish Invasive Species Initiative (SISI) Project. This initiative is only possible by the help of our volunteers.

The Conservation of Salmon (Scotland) Amendment Regulations 2019 has categorised the river as Grade 1. While this is obviously great news declining numbers of fish caught and returning means that our pre-grading Conservation Policy has been implemented with a few tweaks.

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

2.0 Role of the District Salmon Fishery Board

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 netsmen 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

3.0 Fish Catches 2018

Catch returns are an important 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 can 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 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 in this report.

Salmon Rod Catches

In the 2018 season, 729 salmon were reported to the Board as being caught. This differs from the official statistics recorded by Marine Scotland, who have recorded 739. One or two proprietors failed to return a catch report to the Board, despite several requests. Due to the Grade 3 status in 2018, none were reported as retained.

Overall, 2018 continued the downward trend in salmon catches seen over the last five years. The ten-year average is 1,029, but five-year average only 768. Statistics suggest the Beauly system is not unique in this, with many rivers in Scotland experiencing similar declines.

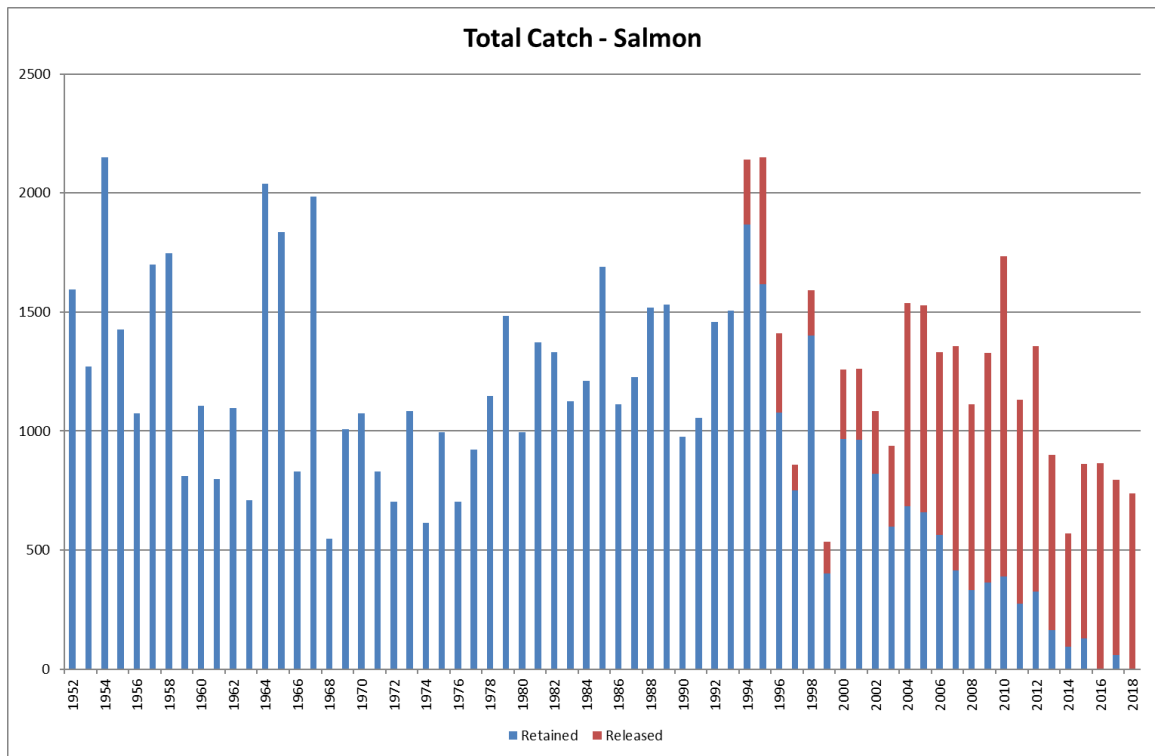


Figure 1 – Total Salmon Catch, Beauly District 1952-2018 (Source Crown copyright, used with the permission of Marine Scotland Science)

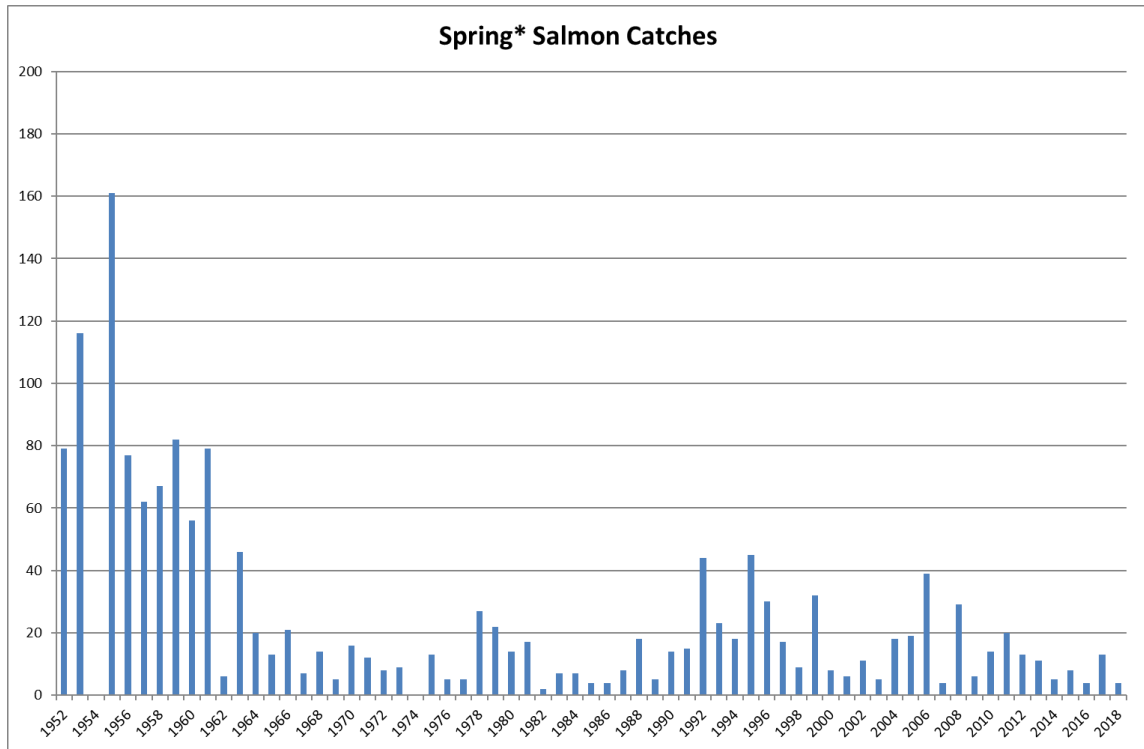


Figure 2 – Spring Salmon Catches Beauly District 1952-2018 *Marine Scotland 'Spring' definition – up to end April (Crown copyright, Marine Scotland Science)

In 2017 an issue was identified with the long-term catch statistics used by Marine Scotland. It has come to light they have no record of the Middle Beauly fishery since its creation in the early 1990s. Consequently, it appears the record of catches from that fishery may be missing from some years of the official statistics.

Sea Trout Catches

In the 2018 season, 607 sea trout and finnock were reported to the Board, however, 595 were reported to Marine Scotland. The ten-year average is 448 and five-year average 577.

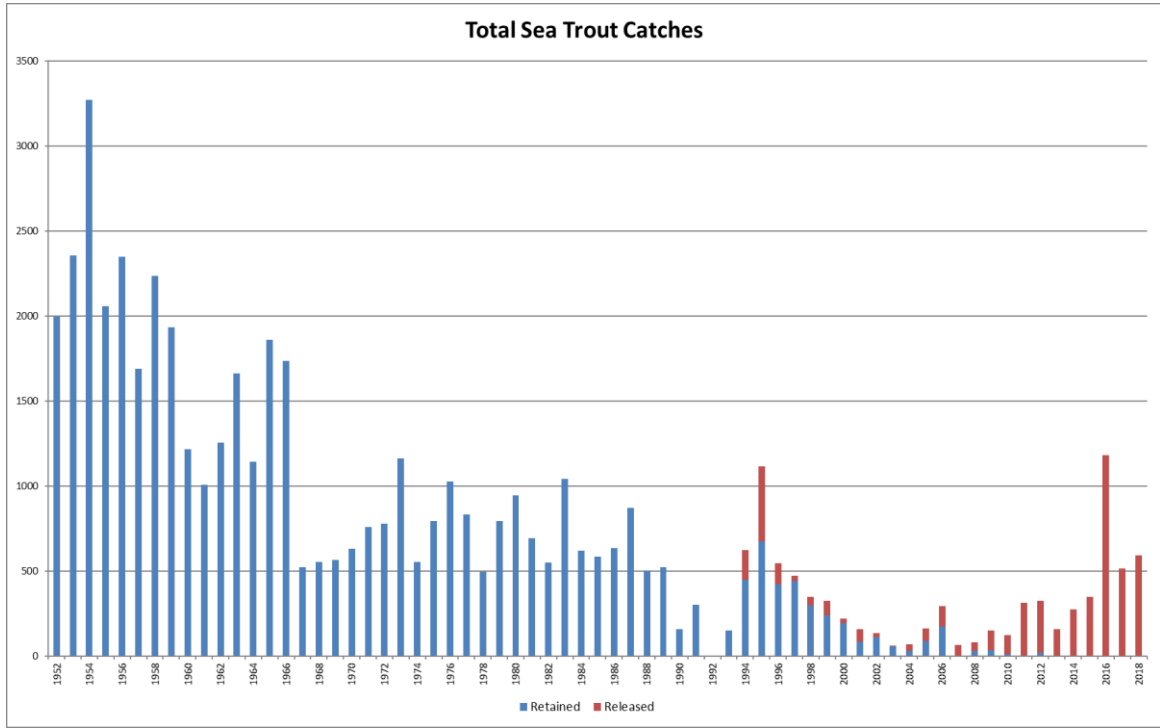


Figure 3 – Total Sea Trout Catches, Beauly District 1952-2018 (Crown copyright, used with the permission of Marine Scotland Science)

4.0 Fish Counter Data – 2018

- Figures received from SSE plc for Kilmorack Dam indicate a total run through the dam of approximately 2,731 fish. This figure is up to October 2018. No further figures are immediately available.
- Figures received from SSE plc for Aigas Dam indicate a total run through the dam of approximately 2,170 fish. This figure is up to October 2018. No further figures are immediately available.
- The figures for Beannachran Dam (River Farrar) indicate a total run through the dam of approximately 212 fish.

The figures are down significantly on recent years.

5-year averages have not been provided by SSE, but based on previous declarations, can be estimated at:-

Kilmorack	3,840
Aigas	3,287
Beannachran	257

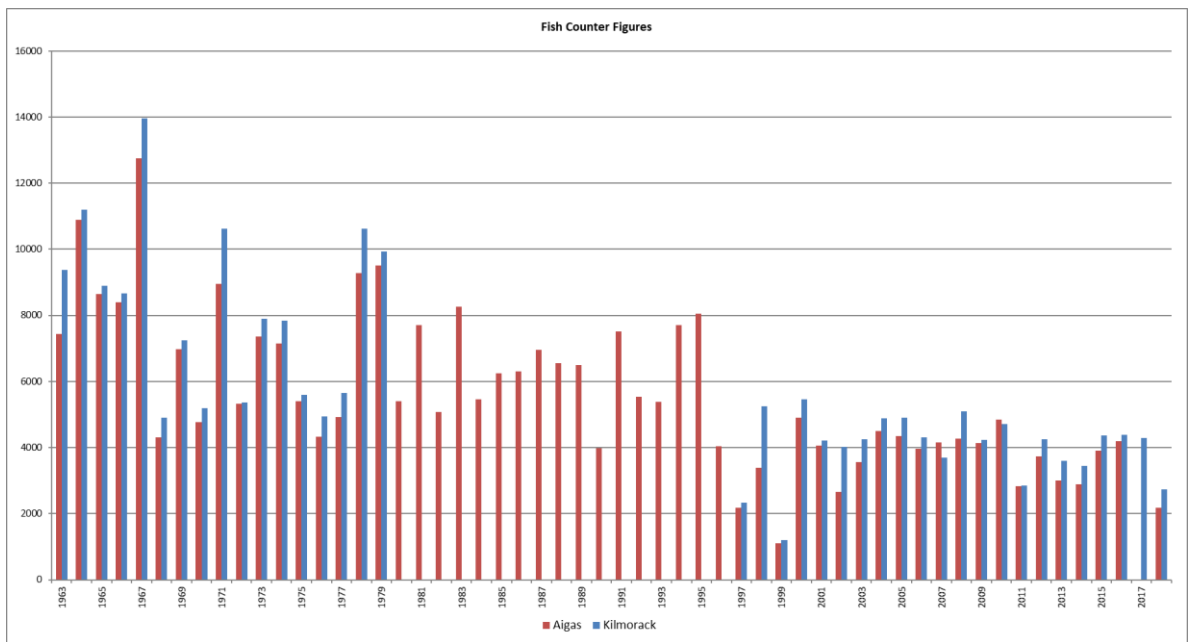


Figure 4 – Fish Pass Counter Figures, Aigas & Kilmorack Dams (source – SSE plc)

5.0 Smolt Passage – Hydro Dams

In May 2018 a report was received from SSE that a large number of smolts were trapped in the gate slots at both Kilmorack and Aigas dams. A rescue effort was launched, coordinated by SSE and with the assistance of NBFT and Ness DSFB personnel. This resulted in around 8,000 smolts being retrieved and released downstream of Kilmorack dam. It remains unclear precisely how many smolts may have become trapped prior to this.

A report on this incident was prepared by SSE and is attached at Appendix 1.

Since that time, the Board's focus has been on ensuring such specific restrictions on fish passage do not occur again, together with wider issues of smolt and kelt passage through the turbines and dams. Board representatives have met with both SSE and SEPA to discuss these matters. At a joint meeting in October 2018, the following action points were agreed: -

- *SSE to provide a timeline for the proposed smolt mitigation measures to be installed and trialled during winter 2018/19.*
- *SSE to provide an updated protocol for Aigas and Kilmorack, detailing monitoring of smolt mitigation measures, prior to 2019 smolt run. To include details of resources and smolt recovery equipment. This should also cover a 'contingency plan' for the scenario where the proposed mitigation measures (brush screens) fail.*
- *Details of proposed brush structure to be shared by SSE. A sample may be available.*
- *SSE to review and advise on options to manage water storage and flows in a manner which would improve smolt passage through the turbines. This will be the subject of a wider meeting between SEPA and SSE.*
- *SSE, SEPA and NBFT to discuss scope for an independent literature review of available information on fish mortality and returns on selected hydro impacted and non-hydro impacted river catchments.*

6.0 Salmon Conservation Status

The Scottish Government has introduced The Conservation of Salmon (Scotland) Amendment Regulations 2018, placing the River Beaully in Grade 1. This represents a significant change in policy from previous years. The Marine Scotland Science summary document states: -

“The change between the 2018 and 2019 assessments are the result of changes in the methodology used to assess conservation status in two areas - estimating the egg requirements for each river and estimating numbers of returning adults. These areas were updated partially in response to comments received through the public consultation and more widely through from Fishery Boards and Trusts.”

7.0 BDFSB Conservation Policy

The Beaully District Fishery 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. Following the re-grading of salmon conservation status outlined above, the Board has reviewed its recommended conservation policy for 2019. A copy is attached at Appendix 1.

Guidance on catch & release best practice can be found on the Board's website <http://beaully.dsfb.org.uk/>

8.0 Juvenile Fish Surveys

In the summer and autumn of 2018, the Ness and Beaully Fisheries Trust (NBFT) undertook a programme of electro-fishing in the Beaully catchment.

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.

The data set in 2018 differed from previous years, due to a contract undertaken by NBFT on behalf of Marine Scotland Science. This was part of a nationwide study, with the aim of enhancing the information used to set conservation limits throughout Scotland. Unfortunately, due to time constraints, this meant that the sites previously surveyed by NBFT were not covered, meaning that a direct comparison is not possible.

A summary from the NBFT report is repeated below. A full copy of the NBFT report can be found at www.beaully.dsfb.org.uk. A summary is given below.

"This report examines salmon and trout juvenile stock performance at 33 sites in the Beaully system in 2018 and the historical time series for the Beaully system as a whole (years 2000-2018). This report serves to assess the conservation status of individual river stocks and helps to ensure that the NBFT has appropriate fisheries management measures in place for the Beaully catchment. The conservation status for each river is based on an existing classification scheme for the Beaully system (Baker, N., Electrofishing report 2017).

In 2018, overall good densities of salmon fry were recorded in the Bruiach burn, the Farrar and the Glass rivers with moderate densities recorded in the Erchless Burn and the Belladrum burn and absent at the only electrofished site in the Culburnie burn. Besides, Salmon parr densities in these rivers were generally low and ranged from poor to moderated. However, this finding may be more related with the random selection of the sites by MSS and not to the actual status of the sub-populations. For instance, in the river Glass salmon parr densities up to 99.91 parr/ 100 m2 were recorded suggesting that there is excellent habitat for salmon parr within the river.

On the other hand, excellent trout fry densities were achieved at the Belladrum and Bruiach burns, confirming that these streams are suitable habitats for sea trout spawning. However in the river Glass, where the electrofishing effort was high, moderate numbers of fry and parr were recorded. Trout parr densities were high in the Culburnie burn (classed as excellent) and in the Belladrum Burn (classed as good). Moderated parr numbers were found in the Bruiach burn, Erchless burn and the river Farrar. Significantly low trout parr densities were recorded in the River Glass suggesting poor trout performance in this river.

The trends at the historical sites in the River Beaully (BE1, BE3: and BE4) show high densities of salmonids with clear positive trends at sites BE1 and BE3. Salmon densities at BE4 seem to vary more but ranging from moderate to good densities. These results suggest a good conservation status for the salmon sub-population in the river Beaully.

Finally, the historical trends for the Beaully system as a whole indicate that salmon fry densities are stabilized around 50 fry per 100 m2 while salmon parr densities are significantly lower but constant around 25 parr per 100 m2. Trout fry densities seems to be constant around 20 parr per 100 m2. On the other hand, slightly negative trend is observed in Trout parr densities but generally 5 trout per 100 m2 could be expected. Under the current classification scheme, the Beaully system could be classified as moderate to good in salmon fry densities and good in salmon parr densities. Trout fry and parr densities are classed to be good across the years in the Beaully system.

Steps should be taken to improve knowledge on real density estimates for each specific river and across the catchment and survival from fry to parr stage should be assessed across the Beaully catchment to rule out the possibility of negative factors affecting parr survival."

9.0 Conservation Work

Ness & Beaully Fisheries Trust (NBFT)

The Board continues to support and work closely with the Ness & Beaully Fisheries Trust (NBFT). A financial contribution of £20,000 was made to the Trust during the year. In addition to the juvenile fish referred to above, the Trust undertook the following principal activities in the Beaully catchment during 2018: -

Salmon Scale Collection and report.

The reading of scales is an important fisheries management tool. As well as the simple ageing of fish; growth rates can be calculated as can estimates of annual survival and the identification of strong or weak year-classes. Physiological changes such as maturation or smoltification in salmon can also be seen.

A further sample set was collected in 2018. This has been analysed along with the previous years 2015-2017 and a full report "*Review of 2015 to 2018 Adult Salmon Scale Sampling Programme in the Beaully system*" can be viewed at www.beaully.dsfb.org.uk.

Bird Counts

Coordinated counts of sawbill birds were undertaken in spring 2018. The results of this along with detailed of scaring and shooting activities, were submitted to SNH as part of a control licence renewal application. As a consequence of this, an enhanced control licence was received for the winter / spring 2018 / 19.

Fisheries Management Plan

The current Fisheries Management Plan for the Beaully catchment for 2014-2020 was prepared by the Trust and approved by the Board in 2014. This forms a key part of the conservation and habitat improvement focus for the Board and Trust over this period. The full Plan can be found on the Board's website at: - <http://beaully.dsfb.org.uk/publications/>

This plan will be reviewed and updated over the coming year.

10.0 Statutory Duties

Enforcement Measures

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.

Court Cases

One court case was brought to court in 2018 by the local police, following a coordinated action with a team of bailiffs from Beaully and Ness DSFBs.

The Board's aim is to increase the current effectiveness of the enforcement team. Increase liaison with neighbouring Boards' enforcement teams is actively being pursued.

Consultation Responses / Liaison

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

During 2018 the Board, in conjunction with NBFT, responded to a one consultation request relating to a small-scale hydro proposal at Guisachan, at the top of the River Glass catchment.

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 2018. The Board does not currently operate any stocking programme of its own.

Compliance with Good Governance

Meetings

The annual meeting of qualified proprietors will be held on 18 June 2019 at Beaully. 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 2018 can be viewed at www.beaully.dsfb.org.uk.

An annual public meeting was advertised for 4 December 2018. This meeting was publicised by means of the Board's website and local notices and a copy of the notice was sent to the Scottish Government. Four members of the public attended.

In addition, a meeting of the Board was held on 4 December 2018. This meeting was publicised by means of the Board's website and local notices. The minutes from these meeting can be viewed at www.beaully.dsfb.org.uk.

Annual Report and Accounts

This annual report will be published at www.beaully.dsfb.org.uk. The annual report for 2018 was published on the same website. Draft Annual Accounts to 31 December 2018 are attached at Appendix 2.

The accounts will be published on the website. The accounts for 2017 were published on the website.

Complaints

The Board has set up and maintains a complaints procedure which can be viewed at www.beaully.dsfb.org.uk. The procedure was reviewed at the Board meeting of 4 December 2014 and remains unaltered. This policy was notified to Scottish Government.

No complaints have been received in the last year.

Members' interests

The register of members' interests can be viewed at the offices of Bidwells, Elm 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.

11.0 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: -

Beaully Fisheries Management Plan

Work with partners, primarily Ness & Beaully Fisheries Trust, to deliver the actions identified within the Beaully Fisheries Management Plan and to review and prepare an update plan for the period 2020 – 2025.

Salmon Conservation Measures

Of greatest priority, The Board will continue to work closely with SSE to deliver the agreed action points relating to passage of smolts through the dams.

Proposed Funding Offer from SSE

The Board will review and consider the offer of funding from SSE toward conservation activities in the catchment, including potential employment of a fisheries officer.

Salmon Scale sampling

In conjunction with NBFT, information will continue to be gathered to assist future conservation policies, particularly in relation to spring salmon.

Electro-fishing

To continue juvenile fish surveys at the core sites within all the tributaries of the Beaully system, together with sites on the main stem river, ensuring a long-term data set can be used to monitor the health of the river.

Barrier Removal

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

Non-native Plant Species

The Board and NBFT will work with other local Boards to deliver the Scottish Invasive Species Initiative (SISI), building on previous treatment works already undertaken.

Predation

The Board and NBFT will continue to gather evidence to inform applications for lethal control of sawbill birds. We will also continue to press for an update the existing seal management plan.

APPENDIX 1

SSE REPORT ON SMOLT INCIDENT

APPENDIX 2

BEAULY DSFB CONSERVATION POLICY 2019

BEAULY DISTRICT FISHERY BOARD

SALMON & SEA TROUT CONSERVATION POLICY

2019

The Beauly District Fishery 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. This Conservation Policy represents a minimum requirement all anglers should adhere to.

SALMON

11TH FEBRUARY TO 31ST MARCH - STATUTORY REQUIREMENT

Under **The Conservation of Salmon (Annual Close Time and Catch and Release) (Scotland) Regulations 2014**, it is an offence to retain any salmon caught before 1 April. By law, all fish must be released. Every effort should be made to ensure no harm is caused to fish prior to release.

1ST APRIL – 30TH JUNE

- **100% catch & release**

To protect vulnerable spring salmon stocks, it is the Board's recommended policy that all salmon be released

1ST JULY – 15TH OCTOBER

- Release all hen fish of any size and all cock fish over 7lbs (66cm/26 inches)
- Retain only one cock fish under 7lbs per angler per week with a maximum of three per season
- All coloured and unseasonable fish should be released. Please see illustrative guide overleaf.

SEA TROUT

- Release all finnock of 1 pound (35cm/14 inches) or less
- Release all sea trout of 3 pounds (50cm/20 inches) or above
- Retain only two fish per angler per week with a maximum of six per season
- All coloured and unseasonable fish should be released (smolts, kelts, over-wintered finnock)

GENERAL PROVISIONS

- Fishing should be by Fly only.
 - To facilitate the release of fish barbless or crimped hooks should be used. Treble hooks should not be used.
 - Under the provisions of The Conservation of Salmon (Prohibition of Sale) (Scotland) Regulations 2002 the sale of rod caught salmon or sea trout 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.
 - Guidance on catch & release best practice can be found on the Board's website <http://beaulys.dsfb.org.uk/>
 - The use of 'knotless' mesh landing nets is a legal requirement and will help prevent the fish from being damaged.
-

How can salmon be recognised at the different stages of their life?

Fresh-Run

Recognised by the pristine condition and bright silver flanks. Fish straight from salt water have loose, easily detached scales and many carry sea lice which drop off within a few days. Hen salmon (illustrated) have a tiny kype on the lower jaw, but unlike cocks they retain normal head proportions while in the river.

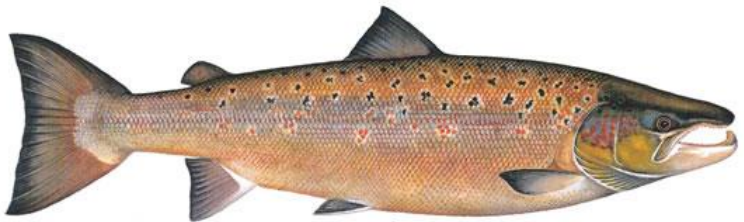
Salmon



Maturing 'coloured' Cock & Hen

Cock: The combination of "tartan" colours is typical although shades vary - the fully developed kype, used in fighting rivals, and the enlarged adipose fin, are the most consistent indicators of maturity.

Hen: These are usually less coloured than cocks of similar age and they never have enlarged jaws. This one will have spent a few weeks in river or estuary - note the coloured head and lack of true silver flanks.



'Unseasonal' Cock & Hen in Breeding Dress

Cock: The combination of 'tartan' colours is typical although shades vary - the fully developed kype, used in fighting rivals is the most consistent indicator of maturity.

Hen: This is a summer fish – 'springers' are often darker by spawning time while late entrants may still be silver flanked. Fully mature hens have soft, swollen bellies and spawning is imminent if they also have protruding vents.



'Unclean'

Kelts are salmon which have spawned. Usually identified by the thin shape, distended vent and presence of "gill maggots" on the red gill filaments, they are often encountered by anglers in spring when they regain a silvery appearance and can be mistaken for fresh run 'springers'. Kelts must be returned unharmed.

Kelt



(Illustrations used with permission from the Atlantic Salmon Trust www.atlanticsalmontrust.org)

APPENDIX 3

DRAFT ANNUAL ACCOUNTS TO 31 DECEMBER 2018

Beaulieu District Fishery Board
Audited financial statements
For the year ended 31 December 2018

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Independent auditors' report
To the members of Beaully District Fishery Board

We have audited the financial statements of Beaully District Fishery Board for the year ended 31 December 2018 set out on pages 3 to 7. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the board's members. Our audit work has been undertaken so that we might state to the board's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the board and the board's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of members and auditors

Section 44 of the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003 requires the board to prepare a statement of accounts for each financial year which give a true and fair view of the state of affairs of the board and of the surplus or deficit for that period. In preparing those accounts, the board's members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the board will continue in operation.

The board's members are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the board. They are also responsible for safeguarding the assets of the board and hence for taking reasonable steps in the prevention and detection of fraud and other irregularities.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the board's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the board; and the overall presentation of the financial statements.

Independent auditors' report (continued)
To the members of Beaully District Fishery Board

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of affairs of the board as at 31 December 2018 and of its deficit for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003 and the Aquaculture and Fisheries (Scotland) Act 2013.

Saffery Champness LLP

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Chartered Accountants
Statutory Auditors

Kintail House
Beechwood Park
Inverness
IV2 3BW

Income and expenditure account
For the year ended 31 December 2018

			2018		2017
	Notes	£	£	£	£
Income					
Levies receivable	2		40,760		38,300
Interest receivable			20		3
			<u>40,780</u>		<u>38,303</u>
Expenditure					
Fisheries management Scotland		1,756		1,632	
Insurance		1,273		1,242	
Administration costs		8,807		6,407	
Contribution to Ness & Beaully Fishery Trust		20,000		20,000	
Accountancy		1,500		1,350	
Bank charges		181		44	
Sundry expenses		204		1,283	
Netting buyout		2,430		3,762	
Anti-poaching costs		4,000		2,000	
Subscriptions		620		613	
Irrecoverable VAT		2,083		1,693	
			<u>(42,854)</u>	<u>(40,026)</u>	
Net deficit for the year			<u>(2,074)</u>	<u>(1,723)</u>	

Balance sheet
As at 31 December 2018

	2018		2017	
	£	£	£	£
Current assets				
Trade debtors	-		672	
Prepayments	1,332		2,322	
Cash at bank and in hand	32,138		39,108	
	<u>33,470</u>		<u>42,102</u>	
Current liabilities				
Trade creditors	7,237		15,820	
Accruals	5,278		3,253	
	<u>12,515</u>		<u>19,073</u>	
Net current assets		<u>20,955</u>		<u>23,029</u>
Capital account				
At 1 January		23,029		24,752
Deficit for the year		(2,074)		(1,723)
At 31 December		<u>20,955</u>		<u>23,029</u>

In accordance with the engagement letter dated 27 February 2017, we approve the financial statements set out on pages 3 to 7. We acknowledge our responsibility for the financial statements, including the appropriateness of the accounting basis as set out in note 1 to the financial statements, and for providing Saffery Champness LLP with all information and explanations necessary for their compilation.

So far as the members are aware, there is no relevant audit information of which the auditors are unaware. Additionally, the members have taken all necessary steps that they ought to have taken as members in order to make themselves aware of all relevant audit information and to establish that the auditors are aware of that information.

On behalf of the board

.....
Jock Miller

Date :

Notes to the financial statements
For the year ended 31 December 2018

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the requirements of the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003 and the Aquaculture and Fisheries (Scotland) Act 2013.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Income

Levies represent amounts receivable from the proprietors in order to finance the work of the board.

Notes to the financial statements (continued)
 For the year ended 31 December 2018

2 Levies receivable	£	2018 £	£	2017 £
Glass				
Balmac Forest Limited	738		636	
Erchless Estate	1,477		1,283	
C B Pease	369		321	
N McAndrew	369		321	
A D Pease	369		321	
C Wallace	369		321	
J M Whitbread	369		321	
Sir Samuel & Lady Jane Whitbread	738		769	
R A K J Kwint/Beaufort Enterprises	640		834	
R Kwint	345		449	
Wryley Farms Limited	369		321	
G Purdie	738		273	
Over Rankeilour Farms	431		482	
Scottish and Southern Energy Limited	443		449	
D M Fraser	222		64	
	<u> </u>	7,986	<u> </u>	7,165
Farrar				
C F Spencer Nairn	1,231		1,603	
Over Rankeilour Farms	431		482	
Highland Adventures & Promotions	98		128	
	<u> </u>	1,760	<u> </u>	2,213
Beauly				
Beaufort Estate	-		1,283	
Lower Beauly Fishing Syndicate	26,584		23,086	
Upper Beauly Fishing Syndicate	2,338		2,244	
Lovat Highland Estates Limited	2,092		2,309	
	<u> </u>	31,014	<u> </u>	28,922
		<u> </u>		<u> </u>
		40,760		38,300
		<u> </u>		<u> </u>

Notes to the financial statements (continued)
For the year ended 31 December 2018

3 Control

The board is controlled by the elected proprietors.

4 Related parties

Members of the board represent proprietors who pay levies to the board. Levies are paid in accordance with assessed rateable values. The members of the board are assessed at the same rate as proprietors who are not members of the board.

