

BEAULY DISTRICT  
SALMON FISHERY  
BOARD  
**ANNUAL REPORT 2019 /  
2020**

---

## Table of Contents

1.0	Forward	1
2.0	Role of the District Salmon Fishery Board	2
3.0	Fish Catches 2019	3
4.0	Fish Counter Data – 2019	6
5.0	BDFSB Conservation Policy	7
6.0	Salmon Conservation Status	7
7.0	Juvenile Fish Surveys	7
8.0	Enforcement Measures	7
9.0	Fisheries Management	8
10.0	Statutory Duties	10
11.0	Priorities for the Forthcoming Year	11

### Appendix 1

BEAULIEU DSFB CONSERVATION POLICY 2019

### Appendix 2

DRAFT ANNUAL ACCOUNTS TO 31 DECEMBER 2019

## 1.0 Forward

It is my pleasure to present the Board's 2019/2020 Annual Report, including Accounts for the year ending 31 December 2019. The total returning fish to Scotland was 97% of the previous 5-year average. The total salmon catch for the year was 765 (739 in 2018). The number of fish going through the Kilmorack dam continued to show a reduction however at 2,329 (5-year average 3,631). More on both these subjects later in the report.

During 2019 all staff left the Ness and Beauly Fisheries Trust and the Trust decided not to replace them. Luckily, a neighbouring Trust, The Findhorn, Nairn and Lossie Fisheries Trust were able to carry out the electro-fishing contract from Marine Scotland Science. Unfortunately, as a result of the Trust not employing staff, several actions have not been carried out this year. More of this can be found in Section 11.0.

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 is still being implemented but with a few tweaks.

Currently, as I write this, we are experiencing significant disruption as a result of the Covid 19 coronavirus outbreak, with anglers not able to fish. This is likely to have wide ranging impacts on the local angling community and economy and the Board will give careful consideration on how this might impact on fisheries management. I am pleased to report that the Board, in conjunction with proprietors, has managed to keep voluntary bailiffing and enforcement patrols in place during this difficult time.

Your Board met four times this year and I am grateful to the time and effort given by each of them. Also helpful to the running of this Board are the 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 <http://beaully.dsfb.org.uk/>

### 3.0 Fish Catches 2019

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 2019 season, 788 salmon were reported to the Board as being caught. This differs from the official statistics recorded by Marine Scotland Science (MSS), who have recorded only 765. Two proprietors failed to return a catch report to the Board, despite several requests.

Overall, 2019 saw a slight increase in recorded catch over 2018 but continued the longer-term downward trend in salmon catches seen over the last seven years. The ten-year average (MSS figures) is 971, continuing the decrease in longer-term average. The five-year average is 805; this latter is a slight increase in rolling average. Statistics suggest the Beauly system is not unique in this, with many rivers in Scotland experiencing similar declines.

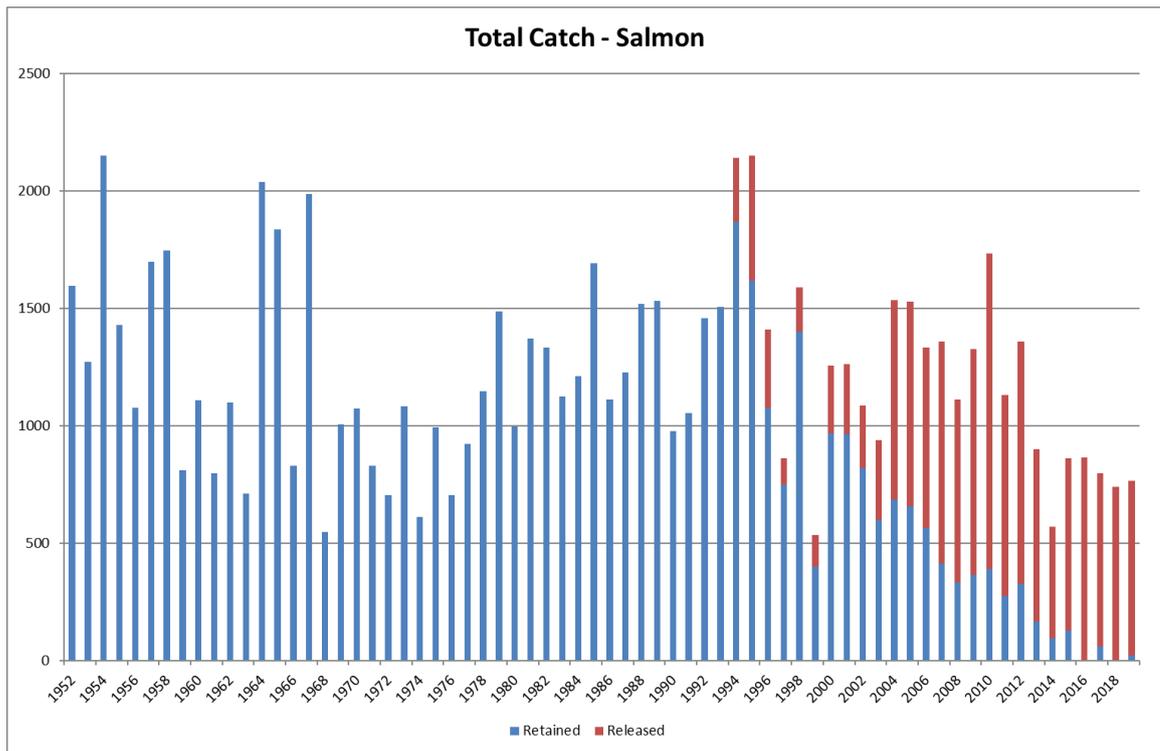


Figure 1 – Total Salmon Catch, Beauly District 1952-2019 (Source Crown copyright, used with the permission of Marine Scotland Science)

In 2017 an issue was identified with the long-term catch statistics used by Marine Scotland Science. It became apparent 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.

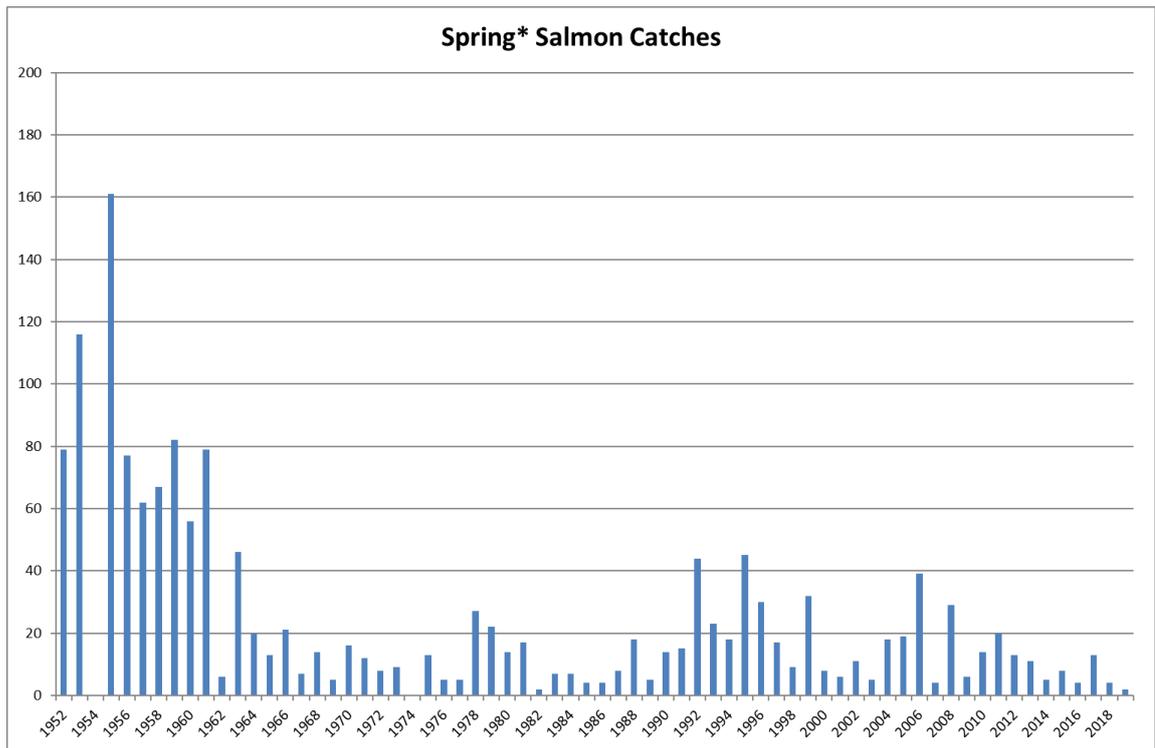


Figure 2 – Spring Salmon Catches Beaully District 1952-2019 \*Marine Scotland 'Spring' definition – up to end April (Crown copyright, Marine Scotland Science)

### Sea Trout Catches

In the 2019 season, 957 sea trout and finnock were reported to the Board, which mirrors that reported to Marine Scotland. The ten-year average is 480 and five-year average 720. This latter is a significant increase on last year's rolling 5-year average and confirms the increase in recorded sea trout catches in recent years. It is unclear how much this is due to better recording by anglers, but anecdotal evidence suggests that sea trout numbers in the River Beaully are healthy.

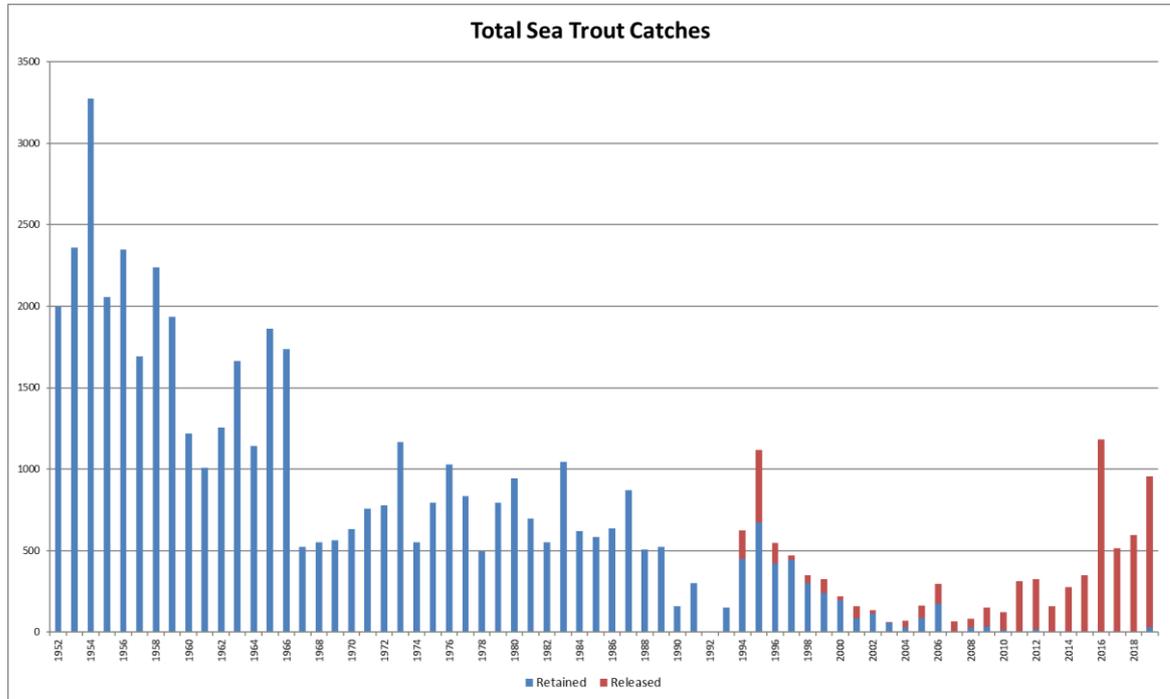


Figure 3 – Total Sea Trout Catches, Beaully District 1952-2019 (Crown copyright, used with the permission of Marine Scotland Science) N.B includes finnock.

## 4.0 Fish Counter Data – 2019

- Figures received from SSE plc for Kilmorack Dam indicate a total run through the dam of approximately 2,329 fish.
- Figures received from SSE plc for Aigas Dam indicate a total run through the dam of approximately 1,723 fish.
- Complete figures for Beannachran Dam (River Farrar) are not available due to a fault with the recording equipment.

The figures are down significantly on historic averages.

5-year averages are:-

Kilmorack	3,631
Aigas	2,955
Beannachran	260 (4 years to 2018)

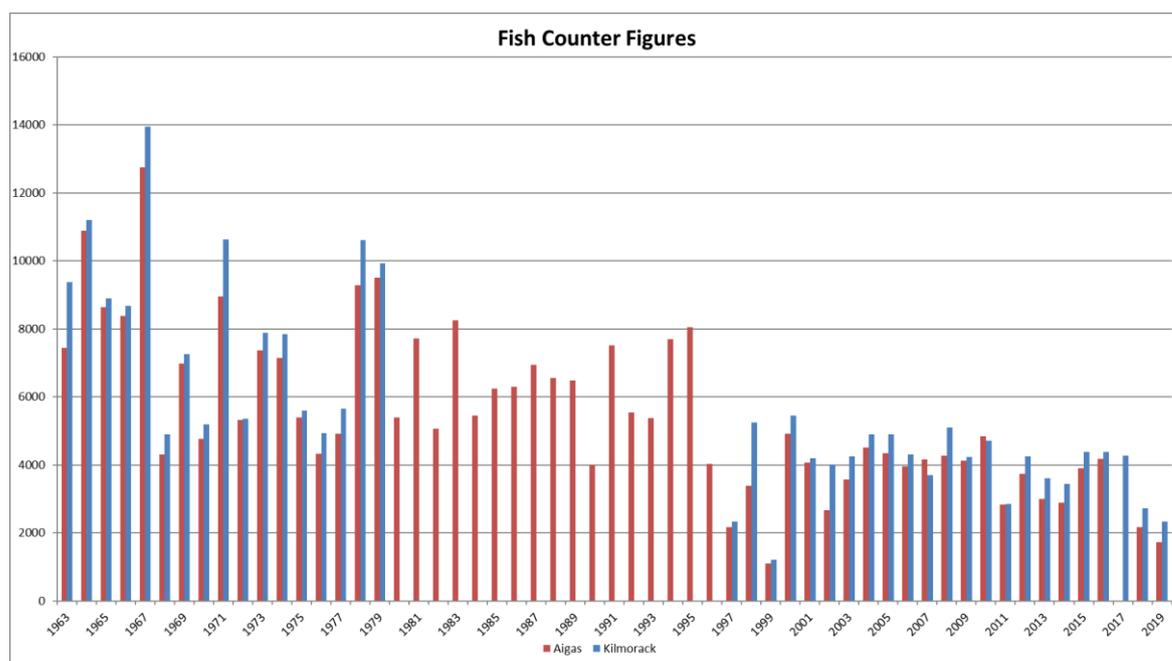


Figure 4 – Fish Pass Counter Figures, Aigas & Kilmorack Dams (source – SSE plc)

It is notable that in the last two years specifically the fish pass numbers at Kilmorack and Aigas appear to have declined significantly, something that has not been mirrored in catches (when compared to the last five years). Fish pass counter software was replaced by SSE in the last two years. The data referred to above is 'raw' data. Work to verify the counter data would be beneficial to establish the accuracy of recent counts set against historic counts and to confirm if this recent decline is a real one, or a consequence of amended recording methodology.

## 5.0 BDFSB Conservation Policy

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. The Board's recommended conservation policy in place during 2019 is attached at Appendix 1. The Board has approved an unchanged policy for 2020.

The recorded catch and release rate for salmon in 2019 was 97.25%. The catch and release rate recorded for sea trout (including finnock) was 96.8%.

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

## 6.0 Salmon Conservation Status

The Scottish Government introduced The Conservation of Salmon (Scotland) Amendment Regulations 2018, placing the River Beauly in Grade 1. This represented a significant change in policy from previous years and has been maintained for 2020. 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 Juvenile Fish Surveys

In the summer and autumn of 2019, a programme of electro-fishing was undertaken in the Beauly catchment by personnel from Findhorn, Nairn and Lossie Fisheries Trust, 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.

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 & 2019 differed from previous years. Unfortunately, due to time constraints, this meant that the sites previously surveyed by Ness & Beauly Fisheries Trust (NBFT) were not covered, meaning that a direct comparison is not possible.

## 8.0 Enforcement Measures

### River Patrols

In 2019 bailiff patrols were undertaken by two warranted bailiffs employed by individual proprietors in the District, as well as by voluntary warranted bailiffs. No bailiffs were directly employed by the Board.

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. A total of 25 separate incidents were recorded. One incident required the attendance of police.

### Court Cases

Following arrests made on the River Beaully in 2018, three individuals were successfully convicted in 2019 of illegal fishing and breaches of statutory conservation requirements.

## 9.0 Fisheries Management

### 9.1 Ness & Beaully Fisheries Trust (NBFT)

The Board has for over ten years supported and worked closely with the Ness & Beaully Fisheries Trust (NBFT) to help deliver the Board's Fisheries Management Plan. Unfortunately, during 2019 NBFT lost its staff members and was unable to deliver on the programme of work undertaken in previous years. A financial contribution of £10,000 was made to the Trust during the year; a reduction from £20,000 the previous year.

Unfortunately, due to this period with no fisheries management staff available, a number of activities have had to be put on hold at present.

### 9.2 Fisheries Management Plan

The current Fisheries Management Plan for the Beaully catchment for 2014-2020 was prepared by NBFT 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/>.

It had been intended that the Plan be updated by NBFT staff over the last year. However this has not happened and this will now be undertaken by Board's own staff, once appointed (please see Section 11 below).

### 9.3 Bird Counts

Prior to NBFT activity ceasing, coordinated counts of piscivorous birds (mainly goosanders and cormorant) were undertaken in spring 2019 by NBFT staff with voluntary assistance from river ghillies. These birds have been shown to be significant predators of juvenile salmon and sea trout. The results of this along with detailed of scaring and shooting activities, were submitted to SNH as part of a control licence renewal application. An updated control licence was received for the winter / spring 2019 / 20.

### 9.4 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.

Unfortunately, with the loss of NBFT staff, no assessment of salmon scales has been undertaken in 2019.

## 9.5 Fish Passage – Hydro Dams

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. The Board also met jointly with SSE and SEPA.

In the last year, representatives of the Board continued to liaise with SSE to improve conditions for passage of smolts through Aigas and Kilmorack dams. This followed the incident of smolt entrapment in the dams discovered in 2018.

In 2019, following the installation of screens at the base of one gate slot on each dam, a programme of regular monitoring during the smolt run was instigated by SSE, part of a protocol agreed with the Board and SEPA. As a result, a further rescue of smolts was put in place in 2019, however the numbers involved were significantly lower than in 2018. An extract from SSE's report on the 2019 smolt passage is replicated below: -

*"The running regime and weather conditions during 2019 were similar to that of 2018. If anything, the weather was even dryer and therefore the smolts were even more vulnerable to being trapped in the intake gate slots especially at Aigas Power Station. However instead of trapping in the order of 10,000 smolts as was the case in 2018 (of which approximately 8,000 were caught and transported downstream), less than 1,000 were trapped in the gate slots showing that the mitigations in place were largely successful. The number of smolts trapped needs to be seen in context to the likely total smolt run from the River Beaully which amounts to between 80,000 and 90,000. Therefore, the total number trapped in 2019 was probably in the region of 1% of the run, most of which were caught and released downstream.*

*As can be seen from the improvements likely in 2020 (with smolt exclusion brushes and screens fitted to all twelve intake gates at both machines at both Aigas and Kilmorack + the ragging of the gate slot gaps and the planned alteration to the generation regime in the Beaully catchment) it is most likely that the improved smolt exclusion scenario will continue and far less smolts will find their way into the slots. Monitoring will be undertaken on a daily basis and regular reports will be made to both the Beaully DSFB and SEPA."*

In addition to the installation of brush screens at the base of the gate slots, the Board, along with SEPA also continues to discuss management of water flows during the annual smolt run. Previous studies by SSE staff have concluded that greater water flows help enhance smolt survival and it is also believed this will help prevent smolt entrapment. SSE has undertaken to provide enhanced night-time flows whenever possible.

## 10.0 Statutory Duties

### 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 2019. The Board does not currently operate any stocking programme of its own.

### Compliance with Good Governance

#### Meetings

The annual meeting of qualified proprietors was held on 18 June 2019 at Beaully. This meeting was publicised by means of the Board's website and direct notification to proprietors and a copy of the notice sent to the Scottish Government. The minutes from the annual meeting of June 2019 can be viewed at <http://beaully.dsfb.org.uk/>.

An annual public meeting was due to be held in December 2019. However, due to a lack of fisheries management staff available it was not possible to provide a meaningful update and a decision was made to postpone this until 2020.

In addition, meetings of the Board were held on 18 June, 5 September and 5 December 2019. These meetings were publicised by means of the Board's website. The minutes from these meetings can be viewed at <http://beaully.dsfb.org.uk/>.

#### Annual Report and Accounts

This annual report will be published at <http://beaully.dsfb.org.uk/>. The annual report for 2018-19, including approved accounts for the year to 31 December 2018, was published on the same website and a copy sent to Scottish Government. Draft Annual Accounts to 31 December 2019 are attached at Appendix 2.

The annual report 2019-20 and accounts for 2019 will be published on the website once approved.

#### Complaints

The Board has set up and maintains a complaints procedure which can be viewed at <http://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

The Board met by telephone conference call on 19 March 2020 and is scheduled to meet again on 4 June 2020, with at least one further meeting to be arranged, likely in December 2020.

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

### **Staff Recruitment**

As it now looks unlikely that NBFT will be revived, the Board intends to recruit a new team of direct employees, beginning in 2020, with a senior biologist and a fisheries officer / bailiff. Recruitment of these positions is currently ongoing at the time of writing, though this has been impacted by the coronavirus restrictions put in place.

### **Beaully Fisheries Management Plan**

Once a new staff team is in place, the Board will review and prepare an updated Fisheries Management plan for the period 2020 – 2025.

### **Salmon Conservation Measures**

The Board will continue to work closely with SSE to deliver the agreed action points relating to passage of smolts through the dams. Identification will be undertaken of other areas where further joint working or research projects would be beneficial.

### **Salmon Scale sampling**

Information will continue to be gathered to assist future conservation policies, particularly in relation to spring salmon.

### **Electro-fishing**

The Board aims 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.

### **Predation**

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

Report prepared by: -

**Alastair Campbell, Clerk to the Board**  
(Bidwells LLP)

**APPENDIX 1**  
**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 31<sup>ST</sup> 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.

#### **1<sup>ST</sup> APRIL – 30<sup>TH</sup> JUNE**

- **100% catch & release**

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

#### **1<sup>ST</sup> JULY – 15<sup>TH</sup> 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://beauly.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](http://www.atlanticsalmontrust.org))

## APPENDIX 2

# DRAFT ANNUAL ACCOUNTS TO 31 DECEMBER 2019

---

**Beaulieu District Fishery Board**

**Audited financial statements**

**For the year ended 31 December 2019**



**Beaully District Fishery Board**

**Contents**

---

	<b>Page</b>
Independent auditors' report	1 - 3
Income and expenditure account	4
Balance sheet	5
Notes to the financial statements	6

---

---

## **Beaully District Fishery Board**

### **Independent auditors' report**

#### **To the members of Beaully District Fishery Board**

---

We have audited the financial statements of The Beaully District Fishery Board for the period ended 31 December 2019 which comprise the income and expenditure account, the balance sheet and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of affairs of the board as at 31 December 2019 and the surplus for the period 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.

#### **Basis of our opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the entity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Beaully District Fishery Board

### Independent auditors' report (continued)

#### To the members of Beaully District Fishery Board

---

#### Other information

The members are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

#### Responsibilities of members

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; and
- 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.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Beaully District Fishery Board**

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

---

**Use of our report**

This report is made solely to the board's members, as a body. 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.

**Eunice McAdam (Senior Statutory Auditor)  
for and on behalf of Saffery Champness LLP**

**Chartered Accountants  
Statutory Auditors**

Date:

Kintail House  
Beechwood Park  
Inverness  
IV2 3BW

Beaully District Fishery Board

Income and expenditure account  
For the year ended 31 December 2019

---

			2019		2018
	Notes	£	£	£	£
<b>Income</b>					
Levies receivable	2		42,220		40,760
Interest receivable			28		20
			<u>42,248</u>		<u>40,780</u>
<b>Expenditure</b>					
Fisheries management Scotland		1,617		1,756	
Insurance		1,273		1,273	
Administration costs		5,755		8,807	
Contribution to Ness & Beaully Fishery Trust		10,000		20,000	
Accountancy		1,750		1,500	
Bank charges		70		181	
Sundry expenses		94		204	
Netting buyout		-		2,430	
Anti-poaching costs		4,000		4,000	
Subscriptions		620		620	
Irrecoverable VAT		1,506		2,083	
			<u>(26,685)</u>		<u>(42,854)</u>
<b>Net surplus/(deficit) for the year</b>			<u>15,563</u>		<u>(2,074)</u>

---

Beaulieu District Fishery Board

Balance sheet  
As at 31 December 2019

---

	2019		2018	
	£	£	£	£
<b>Current assets</b>				
Trade debtors	558		-	
Prepayments	1,332		1,332	
Cash at bank and in hand	39,386		32,138	
	<u>41,276</u>		<u>33,470</u>	
<b>Current liabilities</b>				
Trade creditors	3,480		7,237	
Accruals	1,278		5,278	
	<u>4,758</u>		<u>12,515</u>	
<b>Net current assets</b>		<u>36,518</u>		<u>20,955</u>
<b>Capital account</b>				
At 1 January		20,955		23,029
Surplus/(Deficit) for the year		<u>15,563</u>		<u>(2,074)</u>
At 31 December		<u>36,518</u>		<u>20,955</u>

In accordance with the engagement letter dated 27 February 2017, we approve the financial statements set out on pages 4 to 6. 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 : .....

## Beaully District Fishery Board

### Notes to the financial statements For the year ended 31 December 2019

---

#### 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.

2 Levies receivable	2019	2018
	£	£
Glass	10,065	7,986
Farrar	2,218	1,760
Beaully	29,937	31,014
	<u>42,220</u>	<u>40,760</u>

#### 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.

