



Beauly District Fishery Board

Annual Report 2015



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:

Chair:	Mr Jock Miller
Upper Proprietors:	Mr Michael Spencer-Nairn Mr Frank Spencer-Nairn Hon. Kim Fraser, Lady Jane Whitbread
Co-opted Member:	Mr Paul Pacey (Beaully Angling Club)

The Board is elected for a term of three years. The next election will take place at the meeting of Qualified Proprietors on 30 June 2015. The Clerk attends Board meetings without voting powers. Other non-voting attendees represent the Ness and Beaully 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
Elm House
Cradlehall Business Park
Inverness IV2 5GH
Tel: 01463 796050
Email: alastair.campbell@bidwells.co.uk

Part Time Water Bailiffs: -

Robert Smart
Alasdair Fraser
Nick Barker
Donald Fraser

Board Website: www.beaully.dsfb.org.uk

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1 Forward

It is my pleasure to present the Board's 2015 Annual Report, including Accounts for the year ending 31 December 2014. I hope you are finding the format of the report introduced last year better and more informing.

These last two years have been very difficult for anglers. The high water temperatures and little rainwater have not helped. Catches are down 50% on the five year average. Somewhat surprising is that the Kilmorack dam count is only down 13% on the five year average; further details are given within the Report.

As ever we have been working closely with the Ness and Beaully Fisheries Trust. Since the inception of the Trust in 2006, the same areas of tributary burns have been electro-fished annually and we are starting to build a comprehensive database of results. The general feeling is that we have a healthy population of young fish.

In the summers of 2013 and 2014 surveys of the location and prevalence of non-native plant species were conducted within the Beaully catchment. This has fed into a wider Inner Moray Firth Invasive Non-Native Plants Project, the aim of which is to eradicate riparian invasive non-native plants in the area. This project is being carried out by a company called Coille Alba. The great majority of these are located along watercourses and on adjacent flood-prone areas within the Lower Beaully.

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

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

3 Fish Catches 2014

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 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.

Salmon Rod Catches

In the 2014 season, 569 salmon were reported as being caught. Of these, five were reported as spring fish (caught prior to 30 April). 83% 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.

2014 is one of the poorer seasons on record for salmon catch, the worst catch in recent times being 1999. The catch was poor in both spring and summer. Weeks in July normally associated with peak catches proved particularly unproductive as the river level hardly rose above compensation all month and high water temperatures deterred fish from stirring. Beats struggled the whole length of the river in the stale conditions.

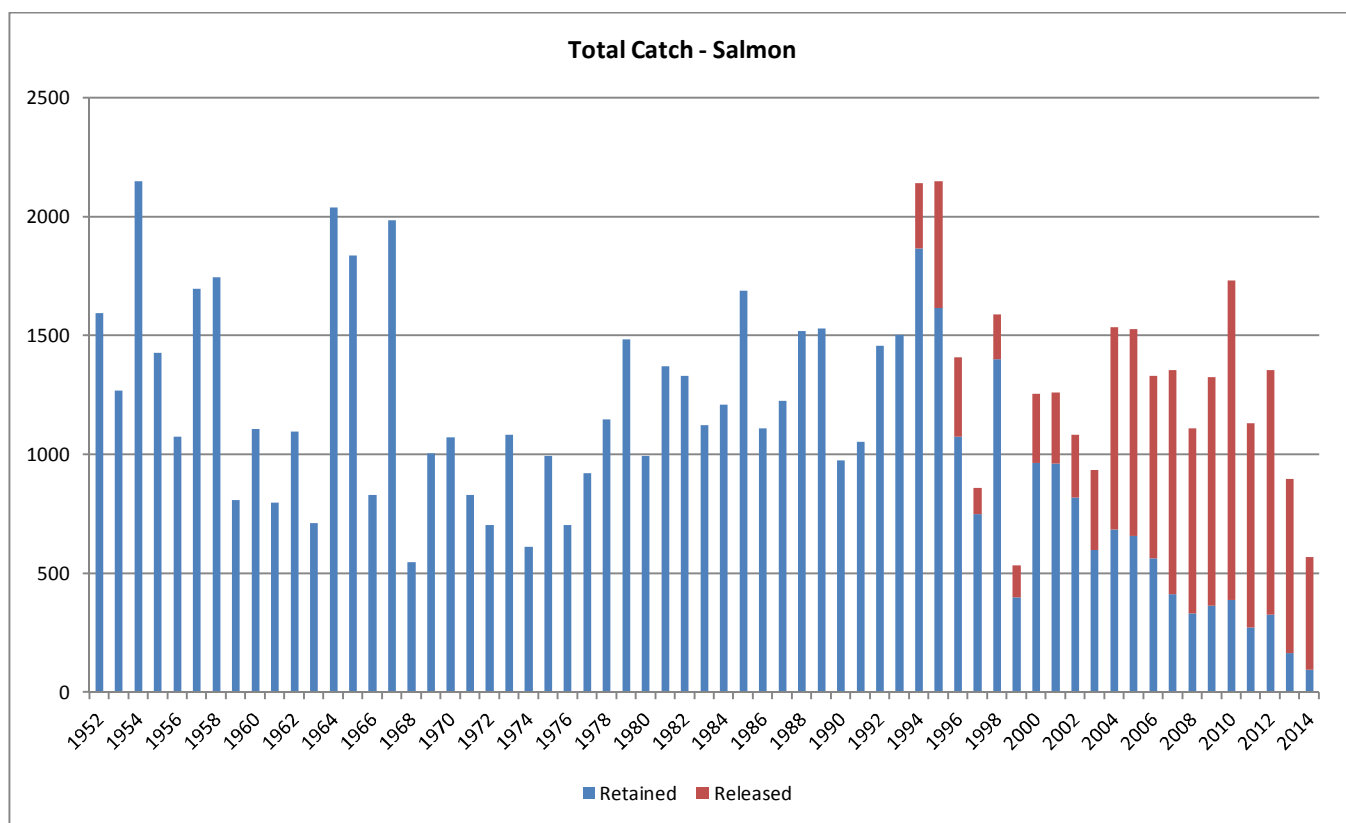


Figure 1 – Total Salmon Catch, Beaully District 1952-2014 (Source Crown copyright, used with the permission of Marine Scotland Science)

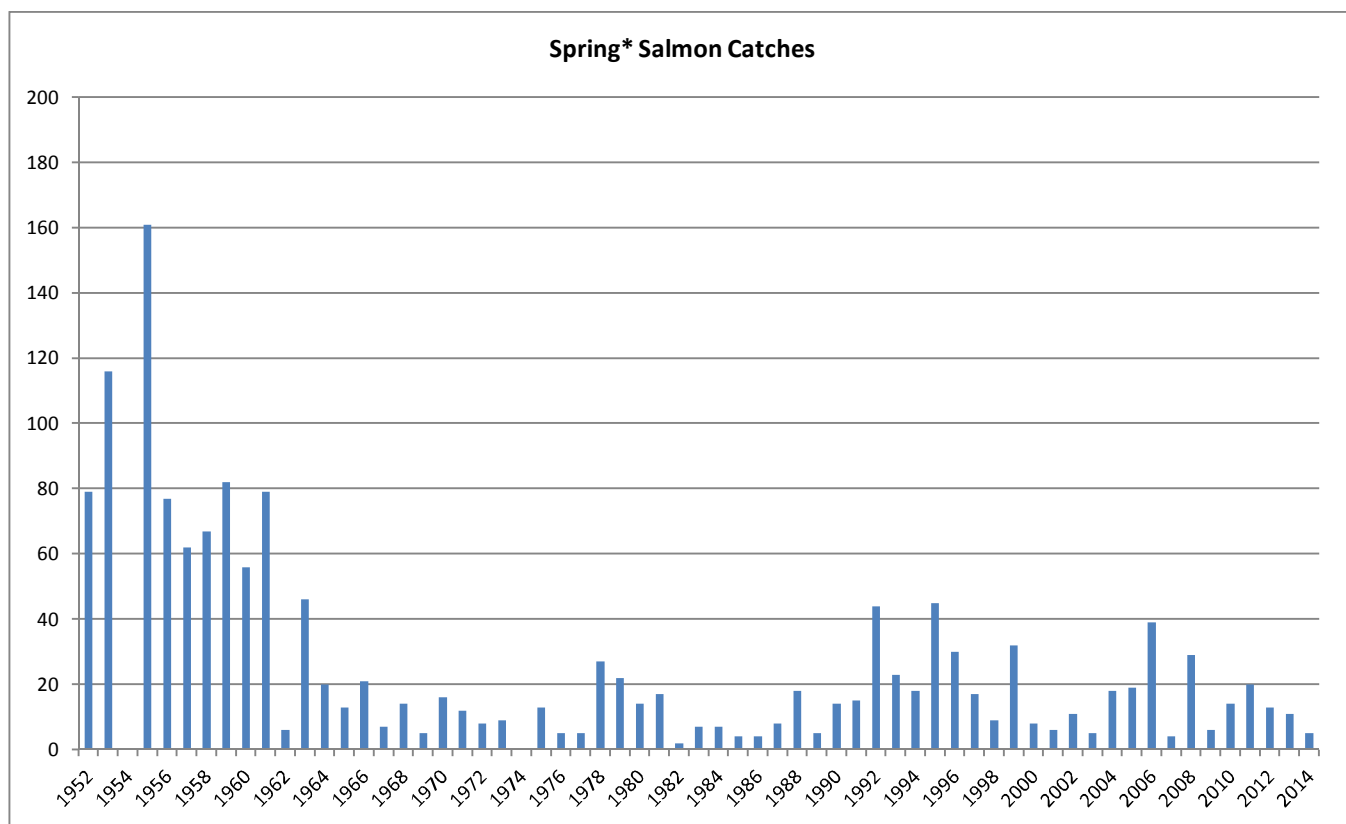


Figure 2 – Spring Salmon Catches Beaulieu District 1952-2014 *Marine Scotland 'Spring' definition – up to end April (Crown copyright, used with the permission of Marine Scotland Science)

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 2014 catches, Ness & Beaulieu Fisheries Trust (NBFT) ranked catches for each component. The assessment suggested that there was a declining trend in both summer and autumn catches. The Board will continue to monitor carefully each component of the catch going forward.

Sea Trout Catches

In the 2014 season, 275 sea trout and finnock were reported to MSS as being caught. The Board currently recommends 100% catch and release of sea trout.

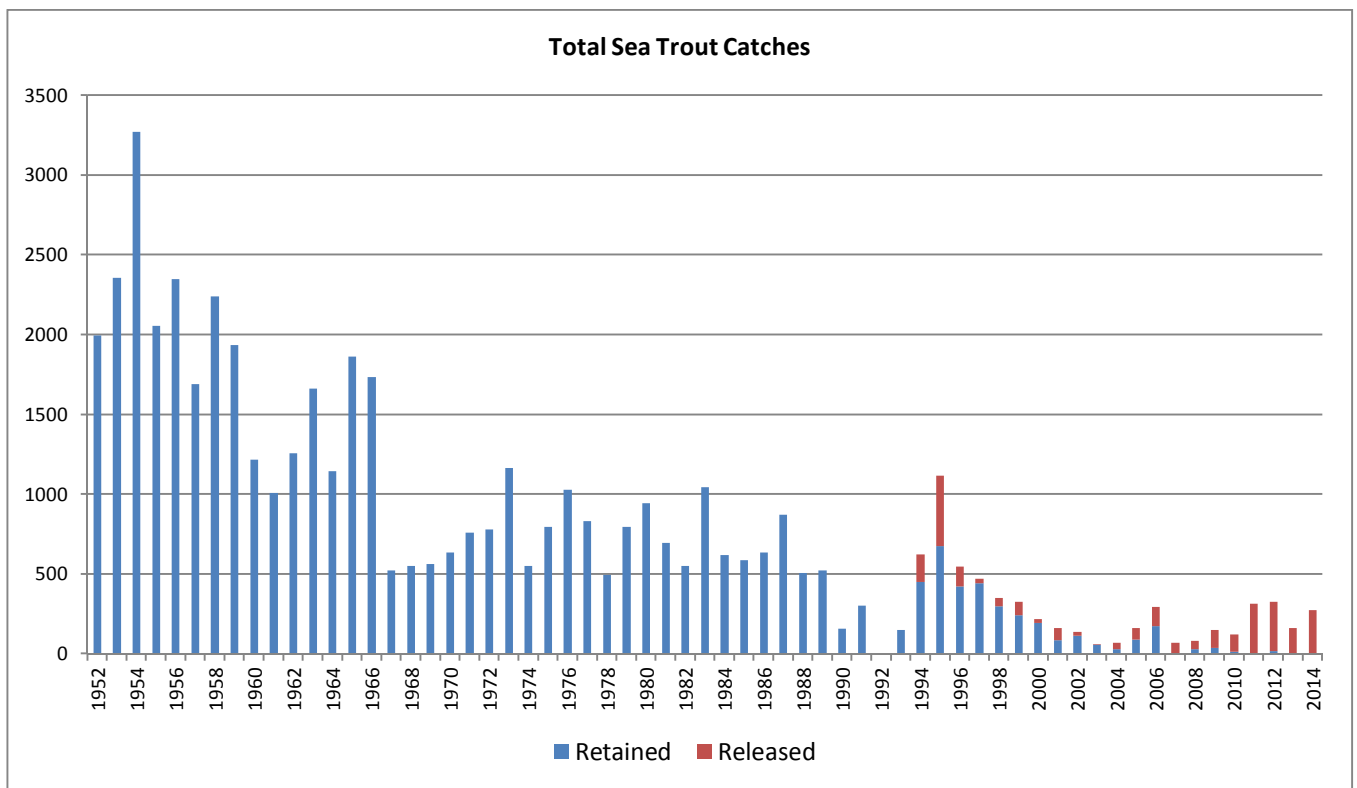


Figure 3 – Total Sea Trout Catches, Beauly District 1952-2014 (Crown copyright, used with the permission of Marine Scotland Science)

4 Fish Counter Data - 2014

Figures received from SSE plc for Kilmorack Dam indicate a total run through the dam of approximately 3,438 fish.

The figures for Aigas Dam indicate a total run through the dam to the upper beats of approximately 2,889 fish.

The figures for Beannachran Dam (River Farrar) indicate a total run through the dam of approximately 244 fish.

These figures are all below the 5-year averages of 3,934; 3,710 and 320 respectively.

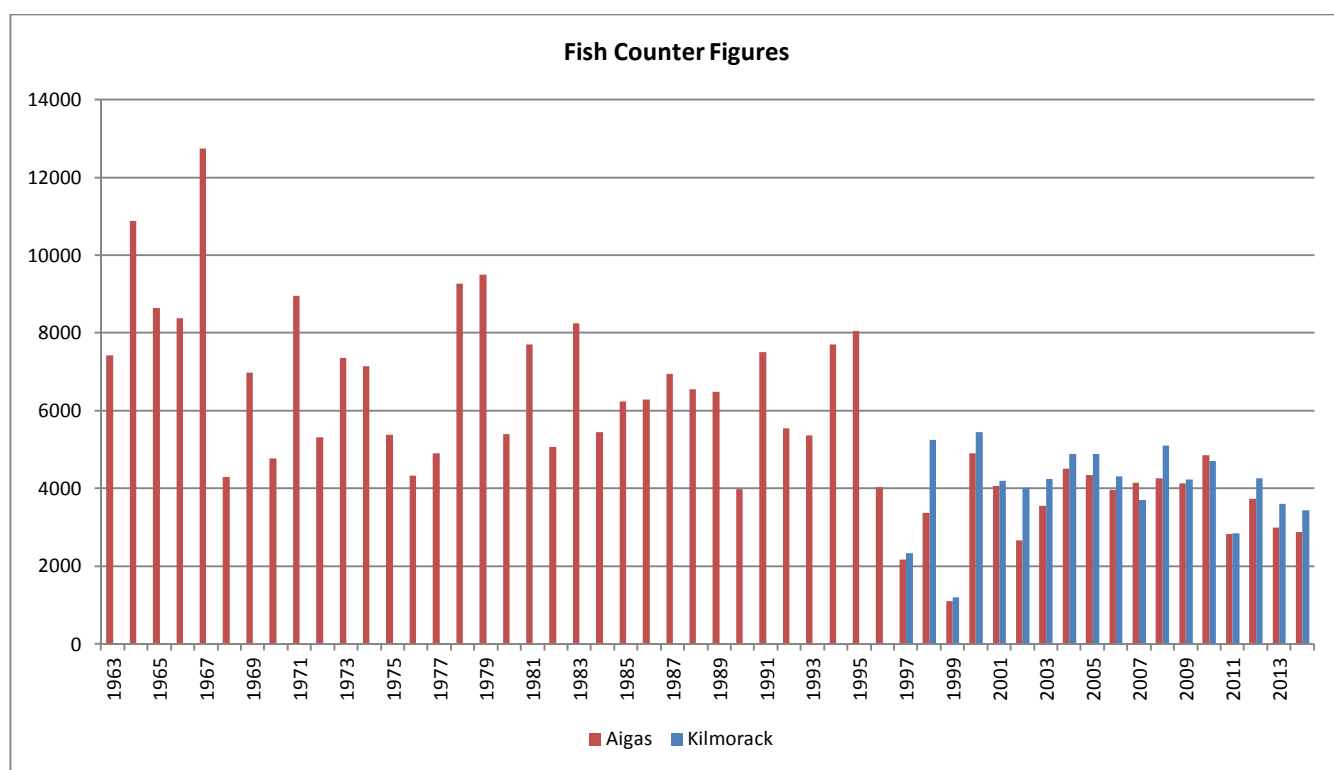


Figure 4 – Fish Pass Counter Figures, Aigas & Kilmorack Dams (source – SSE plc & NBFT)

5 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. 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.

11th February to 31st March - Compulsory Requirement

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

After 1 April, all anglers are urged to act within with the Board's recommended guidelines below.

1 April - 31st May

- **RELEASE all fish**

AFTER 31ST MAY

- **Each rod should RELEASE 1st, 3rd, 5th etc fish caught. They may retain their 2nd, 4th, 6th 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 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://beaully.dsfb.org.uk/>
- The use of 'knotless' mesh landing nets will help prevent the fish from being damaged.

6 Juvenile Fish Surveys

During 2014, Ness & Beaully Fisheries Trust (NBFT) continued with their programme of electro-fishing surveys in tributaries of the Beaully 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. An extract from the NBFT report is repeated below. A full copy of the NBFT report can be found at www.beaully.dsfb.org.uk.

"Results from the Farrar catchment were typically within their historical range for each site. With the exception of Allt Innis a' Mhuillt, salmon fry densities were towards the lower end of the range. It would appear there was less spawning activity in the vicinity of the sites. Salmon parr densities were largely encouraging. There is a paucity of information on the utilisation of spawning habitat on the mainstem of the River Farrar. It is recommended that area based surveys (where practicable) are increased on the mainstem.

Salmon fry and parr densities on the lower site of the Bruiach Burn were towards the lower end of the historical range though densities would still be classed as moderate and good respectively. Access to the upper site was not possible in 2014. NBFT intend to resolve this issue for 2015 and also repeat a series of timed surveys to investigate the extent of spawning success along the burn's length. There also appeared to be a reduction in trout recruitment in 2014 though fry and parr densities would still be classed as good and excellent respectively. A similar picture was seen on the lower Belladrum Burn site with vastly reduced numbers of salmon fry though the 2014 result is still within the historical range for the site. The 2014 salmon parr density would be classed as good. The upper Belladrum Burn site continues to produce excellent densities of juvenile trout. It remains to be seen if these fish are the progeny of sea trout. Salmon were absent from the upper site due to the presence of a natural waterfall downstream of the site.

The precise reason for the apparent decline in salmon spawning activity in the area near the Culburnie Burn site remains unknown. This report has proposed that the Culburnie Burn was primarily a sea trout burn and that the historical stocking of salmon possibly displaced the trout population. To assess this, it is recommended that a series of timed surveys take place along the burn's accessible length to establish levels of spawning success by salmon. Salmon parr appear to utilise the available habitat very well and the 2014 result would be classed as excellent. Juvenile trout were well represented in the 2014 survey and both age classes would be classed as excellent.

Drought conditions throughout much of the summer period allowed the Trust to survey four locations on the mainstem of the lower River Beaully. With the exception of the site on the lower Downie Beat, densities were at an acceptable level for the habitat fished. The most notable result was the excellent density (45/100m²) of salmon parr from the upper Falls Beat site.

The Breakachy Burn continues to produce excellent densities of juvenile salmon. The 2014 fry density is amongst the highest ever recorded in the Beaully catchment.

Salmon fry density on the Eskdale Burn increased greatly following very low counts between 2011 and 2013. Parr density has remained relatively stable and the most recent survey generated a density that would be classed as 'excellent'.

Although not as productive as some lower tributaries, the Erchless Burn is an important upper River spawning area for both salmon and trout. The salmon parr habitat at the upper site is very well utilised. In terms of the lower site, it would appear that the bed in this section is prone to substantial gravel movements under high water conditions. This has changed the nature of the site considerably and caution should be used when comparing results between years. With this said however, salmon and trout densities are encouraging. Given the influx of a

larger substrate to the lower section of the burn, it is entirely possible that salmon and trout parr densities may increase over time.

The Abhainn Deabhag site once again revealed encouraging densities of juvenile salmon. The available habitat in this section of the river is obviously well utilised as is the vast majority of the accessible habitat.

The Glass Burn is one of few notable tributaries of the River Glass. Densities of salmon fry and parr have typically been classed as good/moderate. The prevalence of juvenile trout from past and present surveys also shows the burn as an important spawning and nursery area for trout. It remains to be seen whether the trout capture in the Glass Burn are the progeny of resident or migratory trout."

7 Conservation Measures

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 surveys referred to above, the Trust undertook the following principal activities in the Beaully catchment during 2014

Non-natives

Scottish Mink Initiative

Since the middle of 2013, the Ness and Beaully Fisheries Trust has taken over the management of the Project in the Beaully catchment. Since then, the Trust has continued to develop the network of rafts in the district. A number of sightings were reported to the Trust during 2014, particularly on the lower parts of the catchment. Intensive trapping took place in the vicinity of the Cruives for around four weeks but to no avail. However, volunteers killed three mink during the year. We continue to seek volunteers, particularly in the lower parts of the catchment.

Invasive Non-Native Plants

In collaboration with Coille Alba, a project was launched in 2014 to control non-native plant species under the auspices of The Inner Moray Firth Invasive Non-Native Plants Project. The aim of the project is to control and where possible, eradicate non-native plant species. During 2014, fine scale mapping of Japanese Knotweed took place in the Lower River in the area known locally as the Ferry. Stem injecting of knotweed began in earnest during the autumn and considerable progress has been made in this area. Throughout the winter months, control of Rhododendron began in the area around Ruttle Wood.

Predation

A sawbill count was undertaken in April/May 2014. In comparison to previous years, fewer sawbill ducks were counted; most likely an artefact of the prolonged cold spring. A license to shoot birds was issued through the Trust and the full quota of birds were shot. A further application will be made for 2016.

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

Removal of Barriers

In July 2014, the Culburnie Bridge Apron was eased by means of installing a 'naturalised' fish passage channel in to the existing apron to allow migratory salmonids access to a further approx. 5km of habitat. Post installation, the catchment suffered from a huge spate which has almost completely removed the existing structure. Although the installed channel is no longer in place, fish now have access to extra habitat under high water conditions. Electro-fishing surveys planned for 2015 will reveal if salmon ascended the now defunct structure during the winter of 2014.

Through collaboration with Lovat Estate, a problematic culvert in the lower reaches of the Bridgend Burn has been cleared to allow access for migratory fish. Electro-fishing surveys planned for 2015 will uncover if salmon utilised the available habitat in the burn's upper reaches.

Fisheries Management Plan

An updated Fisheries Management Plan for the Beaully catchment for 2014-2020 was prepared by the Trust and approved by the Board. This will form a key part of the conservation and habitat improvement focus for the Board and Trust over the next six years. The overall aim of this fisheries management plan is to provide a framework for the protection and enhancement of fish populations within the Beaully 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;
- Stabilisation or enhancement of the number of resident or returning adults; and
- An increase in the socio- economic value of fisheries within the Beaully district.

The full Plan can be found on the Board's website at: - <http://beaully.dsfb.org.uk/publications/>

Inner Moray Firth Netting Stations

In 2014 the Ness District Fishery Board and Beaully District Fishery Board jointly reached agreement with the proprietors of netting rights in the Inner Moray Firth which resulted in two previously active stations being unused during for a further season. This continued an agreement first reached in 2013. It is anticipated that a further agreement will be reached for the 2015 season.

Moray Firth Sea Trout Initiative

The Board continued its support for this project during 2014. The Moray Firth Trout Initiative (MFTI), formed in 2012, is a collaborative project formed by local Fishery Trusts and District Salmon Fishery Boards from around the Moray Firth to conserve local wild trout populations. The trout is a key part of Scotland's natural heritage and is a very valuable species to communities around the Moray Firth. However, catches of sea trout are known to be declining while the status of other wild trout stocks is poorly understood. The MFTI is a partnership project that works with local Fisheries Trusts, Boards and Angling Associations to protect trout through environmental education and conservation of local trout populations and their habitat.

The MFTI has its own dedicated website at <http://www.morayfirthtrout.org/>

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 2014. The Board does not currently operate any stocking programme of its own.

8 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.

Coastal Patrols

The Board liaises with the Cromarty District Salmon Fishery Board to effect coastal patrol enforcement. Unfortunately, the patrol boat was out of action in 2014 as it was awaiting statutory listing by the Maritime Coastguard Agency.

Court Cases

No cases were brought to court in 2014.

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 2013 the Board responded to a number of consultation requests. In particular, the Board responded to the consultation of the Wild Fisheries Review group concerning the future governance of fisheries in Scotland. Responses were also made concerning Carding Mill Long term Forest Plan and a CAR Licence application for small-scale hydro-electric schemes in the Glassburn.

Compliance with Good Governance

Meetings

The annual meeting of qualified proprietors will be held on 30 June 2015 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 2014 can be viewed at www.beaully.dsfb.org.uk.

The annual public meeting will be held on 30 June 2015 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.

In addition, further meeting of the Board were held on 4 December 2014. 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.beaully.dsfb.org.uk.

Annual Report and Accounts

This annual report will be published at www.beaully.dsfb.org.uk. The annual report for 2014 was published on the same website.

The accounts will be published on the website. The accounts for 2013 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.

9 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: -

Electro-fishing

To continue juvenile fish surveys at the core sites within all the tributaries of the Beauly system, together with sites on the main stem river.

Barrier Removal

An application will be submitted to the Water Environment Fund for removal of a weir close to Mullardoch Dam, which is preventing trout migration.

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

Non-native Plant Species

A further round of treatment of Japanese knotweed will be undertaken on the main stem of the River Beauly, concentrating on the areas immediately downstream of Beauly village.

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.

Habitat Improvement

A plan will be considered for potential remedial works to the Redcastle burn where historic diversion of water has impacted on the habitat. Any plan will require to be developed in conjunction with the local landowner.

It is intended that negotiations will begin with landowners / occupiers along the River Glass with a view to improving livestock fencing along the river bank and riparian edge.

Appendix 1

Draft Annual Accounts to 31 December 2014

Beaully District Fishery Board

Audited financial statements

For the year ended 31 December 2014

Beaully District Fishery Board

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Beaully District Fishery Board

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 2014 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) and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the proprietors of Beaully District Fishery Board. Our audit work has been undertaken so that we might state to the proprietors 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 proprietors 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 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 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.

Beaully District Fishery Board

Independent auditors' report (continued)

To the members of Beaully District Fishery Board

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 District Fishery 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. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the District Fishery Board's state of affairs as at 31 December 2014 and of its income and expenditure for the year then ended;
- have been prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities
- have been prepared in accordance with the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003 and the Aquaculture and Fisheries (Scotland) Act 2013.

Saffery Champness

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Statutory Auditors

Chartered Accountants

Kintail House
Beechwood Park
Inverness
IV2 3BW

Beauly District Fishery Board

Income and expenditure account For the year ended 31 December 2014

			2014		2013
	Notes	£	£	£	£
Income					
Levies receivable	2		35,702		35,704
Interest receivable			5		7
			<hr/>		<hr/>
			35,707		35,711
 Expenditure					
Annual subscription for Association of Salmon Fishery Boards		1,793		1,858	
Insurance		1,134		1,117	
Repairs and maintenance		-		413	
Administration costs		5,600		4,815	
Contribution to Ness & Beauly Fishery Trust		20,000		20,000	
Contribution to Moray Firth Sea Trout Project		500		1,000	
Accountancy		1,250		450	
Bank charges		72		48	
Sundry expenses		166		150	
Netting buyout		2,376		2,000	
Donations - Habitat improvement works		-		636	
Anti Poaching costs		2,325		3,425	
Subscriptions		577		590	
Non recoverable VAT		1,456		1,440	
		<hr/>		<hr/>	
			(37,249)		(37,942)
 Net deficit for the year			<hr/> <hr/>		<hr/> <hr/>
			(1,542)		(2,231)

Beaulieu District Fishery Board

Balance sheet

As at 31 December 2014

	2014		2013	
	£	£	£	£
Current assets				
Other debtors	1,656		2,051	
Cash at bank and in hand	26,314		29,081	
	<u>27,970</u>		<u>31,132</u>	
Current liabilities				
Other creditors	4,464		6,084	
	<u>4,464</u>		<u>6,084</u>	
Net current assets		<u>23,506</u>		<u>25,048</u>
Capital account				
At 1 January 2014		25,048		27,279
Deficit for the year		<u>(1,542)</u>		<u>(2,231)</u>
		<u>23,506</u>		<u>25,048</u>

In accordance with the engagement letter dated 30 May 2014, 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 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 Board's 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 Board's auditors are aware of that information.

On behalf of the board

.....
J Miller

Date :

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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 Turnover

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

Beauly District Fishery Board

Notes to the financial statements (continued) For the year ended 31 December 2014

2	Levies receivable		2014		2013
		£	£	£	£
	Glass				
	Balmac Forest Limited	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	299		298	
	Blair Investments LLP	717		717	
	Inverness Investment Trust Limited	777		777	
	R Kwint	418		418	
	Wryley Farms Limited	299		299	
	G Purdie	254		257	
	Over Rankeilour Farms	448		448	
	Scottish and Southern Energy Limited	418		418	
	D M Fraser	60		60	
			6,680		6,682
	Farrar				
	Glenavon Estate Braulen	120		120	
	C F Spencer Nairn	1,494		1,494	
	Over Rankeilour Farms	448		448	
			2,062		2,062
	Beauly				
	Beaufort Estate	1,196		1,196	
	Lower Beauly Fishing Syndicate	21,520		21,520	
	Upper Beauly Fishing Syndicate	2,092		2,092	
	Lovat Highland Estates Limited	2,152		2,152	
			26,960		26,960
			35,702		35,704

Beaulieu District Fishery Board

Notes to the financial statements (continued) For the year ended 31 December 2014

3 Further costs attributable to the District Fishery

	2014	2013
	£	£
Lower Beaulieu Fishing Syndicate		
Employers liability insurance	524	517
Bailiffs wages	4,562	6,636
Vehicle running costs	4,123	4,341
Wages and salaries	14,535	14,304
Management fees	3,774	3,621
Breakaway burn clearance	-	636
	<u>27,518</u>	<u>30,055</u>
 River Glass Syndicate		
Vehicles for Bailiffs	7,560	5,670
Administration fees	4,626	3,470
Employers liability insurance	1,600	1,200
Bailiffs wages	9,918	7,438
River bank maintenance	3,000	-
	<u>26,704</u>	<u>17,778</u>
 Total Costs	<u><u>54,222</u></u>	<u><u>47,833</u></u>

4 Control

The Board is controlled by the elected proprietors

5 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.

Appendix 2

Map of Catchment

