

Annual Report 2017
Beauly DSFB

June 2017



BEAULY DSFB
ANNUAL REPORT 2017

Table of Contents

1.0	Forward	1
2.0	Role of the District Salmon Fishery Board	2
3.0	Fish Catches 2016	3
4.0	Fish Counter Data - 2016	6
5.0	Salmon Conservation Status	7
6.0	BDFSB Conservation Policy	7
7.0	Juvenile Fish Surveys	8
8.0	Conservation Work	9
9.0	Statutory Duties	11
10.0	Priorities for the Forthcoming Year	13

Appendix 1

BEAULIEU DSFB CONSERVATION POLICY 2017

Appendix 2

DRAFT ANNUAL ACCOUNTS TO 31 DECEMBER 2016

1.0 Forward

It is my pleasure to present the Board's 2017 Annual Report, including Accounts for the year ending 31 December 2016. The year started well but the backend like many other rivers in Scotland saw a tail off in the number of fish caught. The total catch for the year was 871 (861 in 2015). The number of fish going through the Kilmorack dam is in line with last year 4,376 (4,374 in 2015). 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. 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. A summary of this report and a summary of the scale sampling report can be found within this report.

We have continued with the eradication of non-native plant species as part of the wider Inner Moray Firth Invasive Non-Native Plants Project. The Ness and Beauly Fisheries Trust is hopeful a Rivers and Fisheries Trust/SNH's Scottish Invasive Species Initiative will allow this project to proceed for a further four years.

The last year has seen a considerable amount of time spent on Scottish Government reform of the industry. However, the impact is not going to be as great as first envisaged. I am grateful for the input from the Ness and Beauly Fisheries Trust which has seen our Conservation Limit grading being changed from Category 3 to Category 2. This change came about from the re-grading of the areas behind the dams.

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 2016

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 2016 season, 871 salmon were reported as being caught. This differs from the official statistics recorded by Marine Scotland, who have recorded only 865. In keeping with the Grade 3 conservation status in 2016, 100% of the fish caught were reported returned.

The catch was very similar to 2015 in total numbers, with encouraging spring catches once again, a steady grilse run through June and July with good numbers, but, as with recent years, poorer fishing conditions caused by a warm, dry spell restricted autumn catches. Some beats saw a drop in fishing effort as a consequence of the Grade 3 conservation status. This status has been reviewed to Grade 2 for 2017.

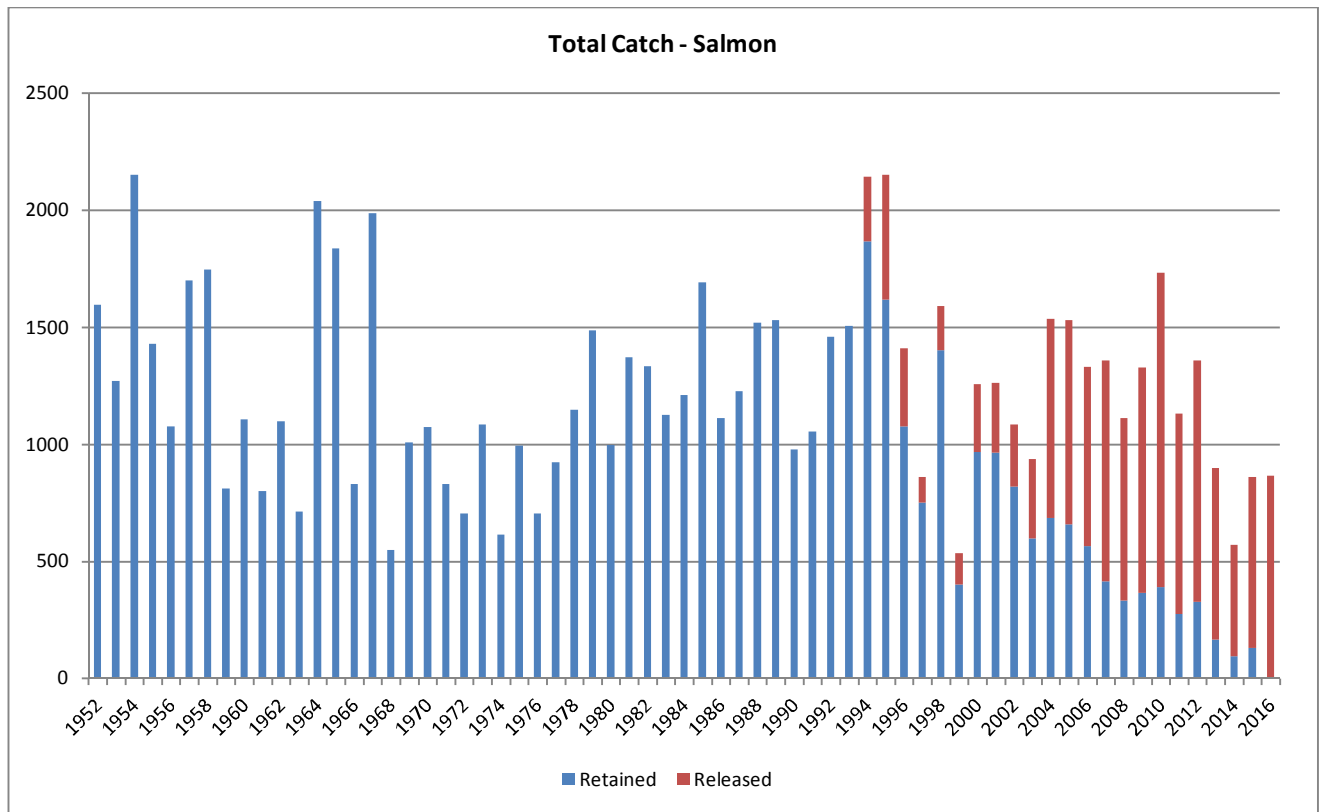


Figure 1 – Total Salmon Catch, Beaully District 1952-2016 (Source Crown copyright, used with the permission of Marine Scotland Science)

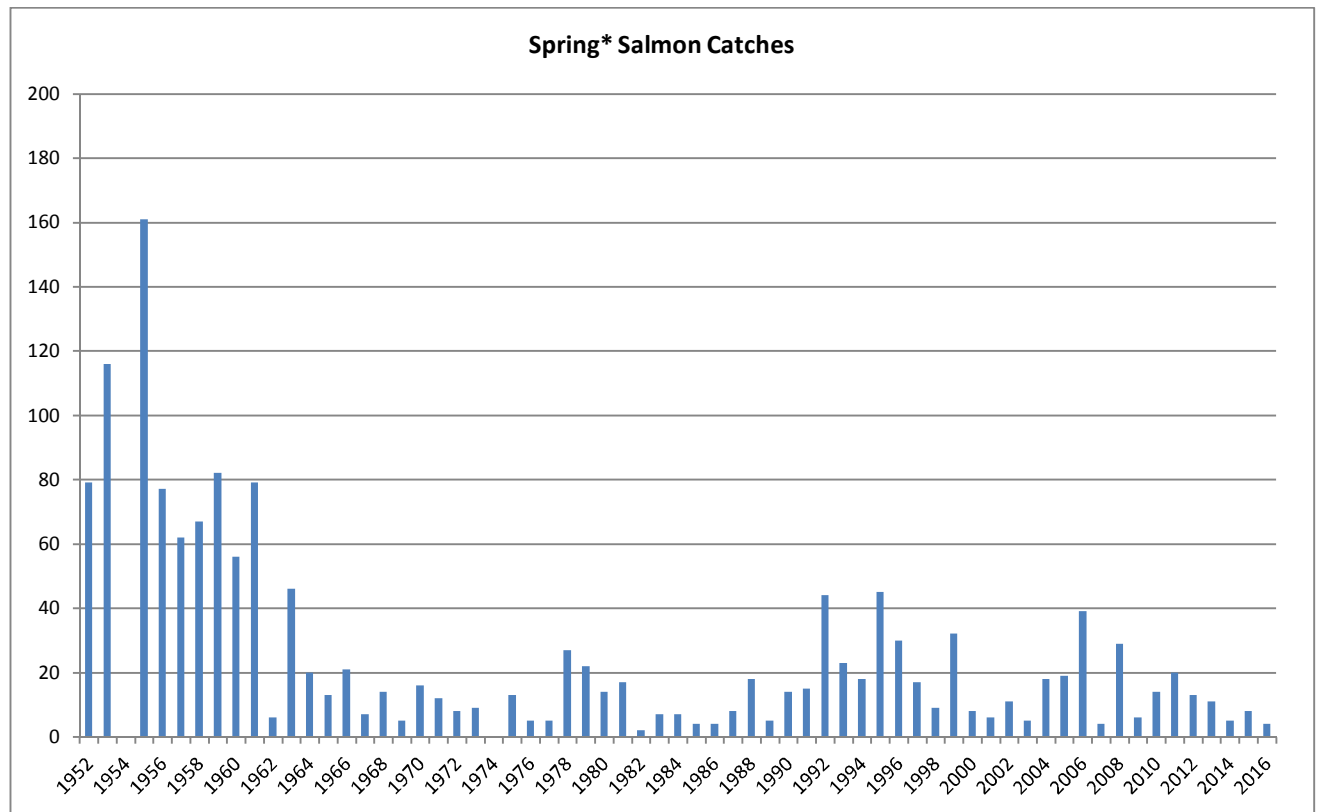


Figure 2 – Spring Salmon Catches Beauly District 1952-2016 *Marine Scotland 'Spring' definition – up to end April (Crown copyright, used with the permission of Marine Scotland Science)

An issue has been 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 the official statistics.

Sea Trout Catches

In the 2016 season, 1,135 sea trout and finnock were reported to the Board, however, 1,182 were reported to Marine Scotland. This is a very significant increase on reported catches over the last ten years. The Board's recommendation for 2016 was 100% catch and release of sea trout. This has been amended for 2017 (see Section 6 below).

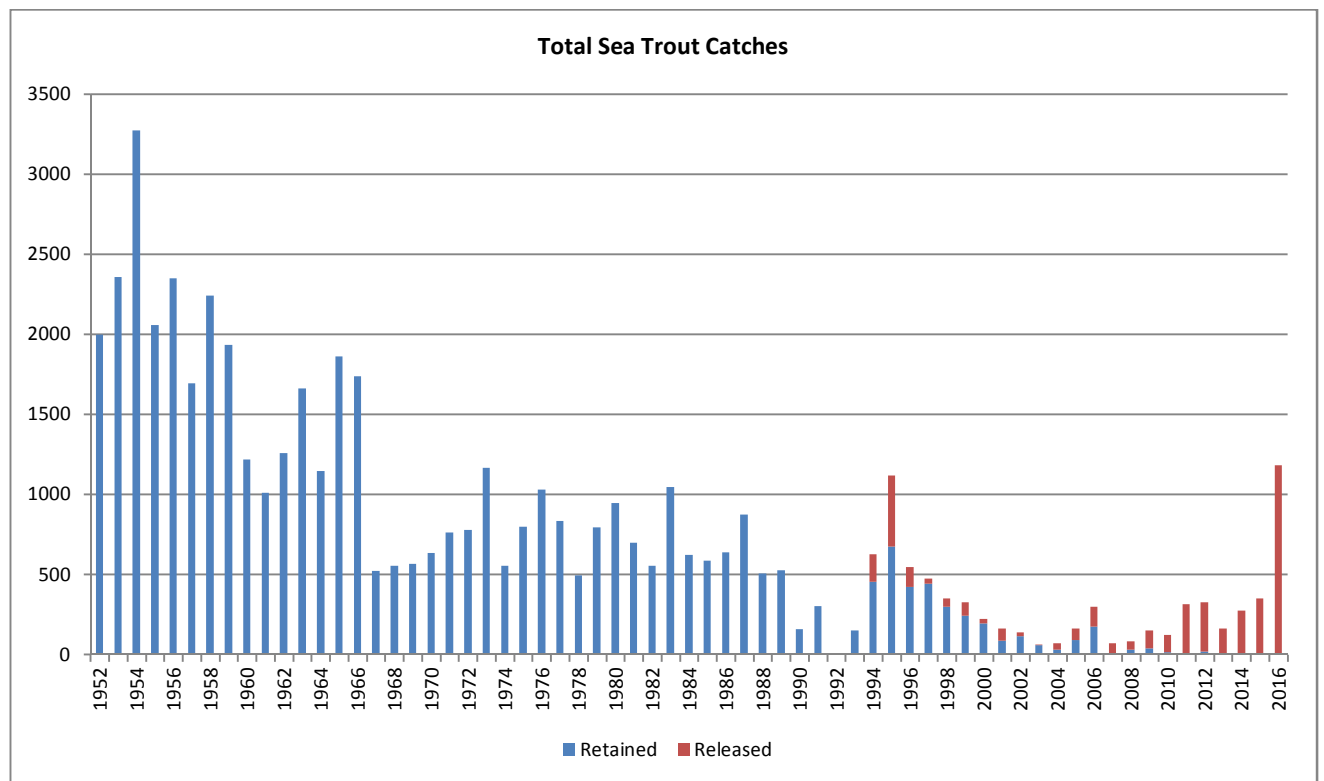


Figure 3 – Total Sea Trout Catches, Beaulieu District 1952-2016 (Crown copyright, used with the permission of Marine Scotland Science)

4.0 Fish Counter Data - 2016

- Figures received from SSE plc for Kilmorack Dam indicate a total run through the dam of approximately 4,376 fish.
- The figures for Aigas Dam indicate a total run through the dam to the upper beats of approximately 4,183 fish.
- The figures for Beannachran Dam (River Farrar) indicate a total run through the dam of approximately 301 fish.

The figures for Aigas and Beannachran are a significant increase on the 2015 figures, although the count for Kilmorack is similar. The 5-year averages are 3,708; 3,273 and 278 respectively.

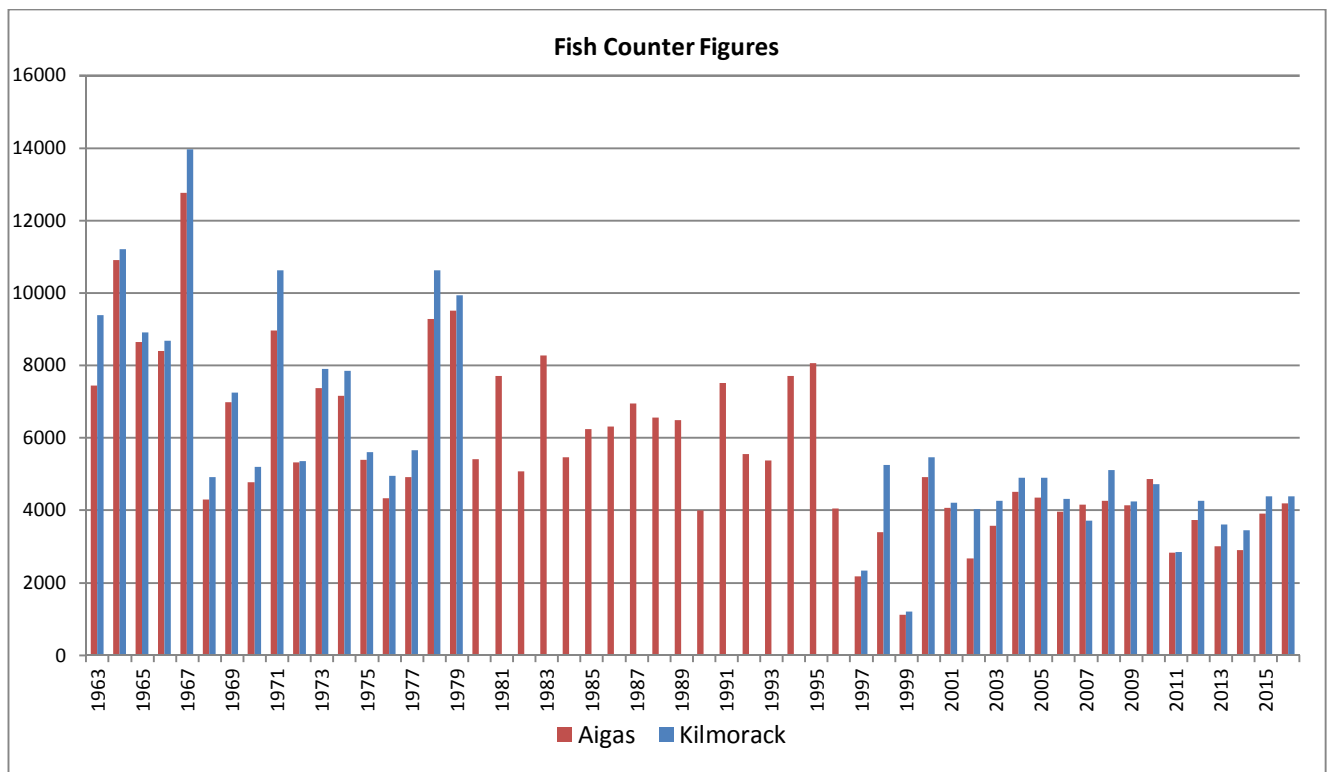


Figure 4 – Fish Pass Counter Figures, Aigas & Kilmorack Dams (source – SSE plc)

5.0 Salmon Conservation Status

As reported in the Board's Annual Report for 2016, the Government introduced Salmon Conservation Regulations in 2016, placing the River Beaully in Grade 3, which resulted in mandatory catch and release of all salmon last season.

Whilst accepting and endorsing the broad principle of setting conservation limits for the taking of wild salmon, the Board was concerned that there is currently insufficient information and data to ensure meaningful assessment of conservation limits. Accordingly, it is the Board's view that the measures introduced are premature and the assessment of the Beaully District's spawning capacity and returning fish runs requires improvement.

It is heartening to report that the River Beaully district was upgraded from Grade 3 in 2016 to Grade 2 for 2017. This result was in no small part due to the efforts of various individuals from the Board and Ness & Beaully Fisheries Trust in lobbying and liaising with Marine Scotland. As a consequence, changes have been made to the manner in which habitat available for salmon spawning has been assessed and also the incorporation of catch and SSE fish pass data.

The Board responded to an initial consultation on the measures when they were proposed for 2017:

-

"The Board is pleased to note the proposed amendment to the River Beaully conservation status from grade 3 in 2016 to grade 2 in 2017. The Board is grateful to representatives from Marine Scotland and Marine Scotland Science for their time in meeting with Board representatives and giving consideration to the previous concerns and evidence put forward and the Board looks forward to working with MSS to improve further data collection and analysis in relation to the conservation status of fishery stocks affecting the catchment. In the first instance the Board will bring forward a robust catch and release and fisheries enforcement policy to protect against unsustainable exploitation rates."

It is worth noting that the Beaully system only narrowly met the criteria for change to conservation grading, which is based largely on catch statistics. It remains possible this position could be reversed in future years should catches decline.

6.0 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 2017. 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/>

7.0 Juvenile Fish Surveys

In the summer and autumn of 2016, the Ness and Beaully Fisheries Trust (NBFT) undertook a programme of electro-fishing in the Beaully catchment. In total, 15 surveys were executed: nine fully quantitative and five timed.

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. 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.

"Results from Site CULL1 (Culligran Burn) in 2016 suggest low levels of spawning activity in the winter of 2015. However, it should be borne in mind that the long-term data set for salmon fry does show considerable variation between years. Density of older year classes of salmon appears to be much more stable.

Results from the 2016 survey of the Neaty Burn (NEA1) confirm findings from previous years that most salmon parr (1++) may well leave their natal streams at the end of their first-year for the relative sanctuary of the mainstem. This is most likely due to almost year-round low flows due to abstraction in the head waters and the site's proximity to excellent mainstem habitat. Despite low flows, the lower reaches of the Neaty Burn continue to act as an important spawning ground for salmon as shown by the salmon fry densities.

Results from the mainstem survey of the River Farrar between 2000 and 2016 pose questions over utilisation of instream habitat by juvenile salmon. Density of both salmon and fry and parr appear to be declining. There is therefore a need to increase coverage on the mainstem of the Farrar. To this end, NBFT will repeat their Uisge Misgeach sites (UM5 & UM6) as well as the Farrar mainstem sites identified during the 2009 field work season to investigate whether what is being seen at FAR1 is a site-specific or indeed a mainstem-wide issue.

Long term trends from the Bruiach Burn (BRU2) shows that density of both salmon fry and parr (1++) is stable although it should be mentioned that the 2016 salmon fry density of 77/100m² is below the mean value of 101/100m². Whilst both trout fry and parr densities were the below the mean values of 45/100m² and 11/100m² respectively, the 2016 densities would still be classed as 'good'.

The long-term data set from the core monitoring site on the Belladrum Burn (BEL2) suggests an upward trend in juvenile salmon densities. However, like the Bruiach Burn; density of both cohorts is below the mean density between 2000 and 2016. Density of juvenile trout was encouraging in 2016, with fry being classed as 'excellent' and parr as 'good'.

The Breakachy Burn continues to produce 'excellent' densities of salmon fry although the 2016 result is the lowest since 2014. Despite high numbers of fry, density of salmon parr (1++) has been classed as 'moderate' in 2015 and 2016. To investigate if this is a site-specific issue, we intend to increase coverage of the Breakachy Burn in 2017.

Following a resurgence in salmon fry on the Eskadale Burn in 2014, numbers have dropped away sharply since. This is almost certainly an artefact of less returning adult spawners as the instream habitat (with the exception of some bankside fish cover) has remained stable. Density of salmon parr (1++) has remained more stable although the most recent salmon parr density of 24/100m² is below the mean density of 31/100m² but would still be classed as 'good'.

The 2016 survey of the Abhainn Deabhag site showed the lowest salmon fry density since 2014 that would be classed as 'moderate'. This is below the mean density of 73/100m². Salmon parr density (1++) appears more stable with the most recent density of 38/100m² being classed as 'excellent' and well within the historical range."

8.0 Conservation Work

Ness & Beauly Fisheries Trust (NBFT)

The Board continues to support and work closely with the Ness & Beauly Fisheries Trust (NBFT). A financial contribution of £20,000 was made to the Trust during the year. In addition to the juvenile fish and scale sampling surveys referred to above, the Trust undertook the following principal activities in the Beauly catchment during 2015: -

Invasive Non-native Plant Control

Under the auspices of the Inner Moray Firth Invasive Plant Project; a collaborative project between the Findhorn, Nairn and Lossie Fisheries Trust and NBFT tackled the greatest concentrations of INNPS in the Beauly Catchment. This project; spearheaded by Coille Alba made some significant progress in controlling long-established populations of INNPS.

Some small coastal burns had become inundated with large stands of Japanese Knotweed. During 2016, these stands were treated by means of stem injection with a herbicide known widely as 'Roundup'. Following some site visits in May 2017, NBFT is pleased to confirm that the majority if these populations have been significantly reduced with some areas showing very little re-growth. Most notable are the populations on the East End Burn and Inchberry Burn where as few as three plants were counted during post-treatment surveys.

Arguably the largest and most established populations of knotweed are on the tidal areas of the River Beauly mainstem. This area has seen intensive control in recent years and the population has been significantly reduced. However, given the tidal nature of this section of the River Beauly, re-colonisation and re-growth has been vast (see image below).

Unfortunately, 2016 was the last year Coille Alba will be controlling INNPS. This has left a void in terms of INNPS control. To this end, NBFT has applied for funding through the Scottish Landfill Community Fund to control INNPS in 2017. Going forward, we are hopeful that our bid under the auspices of the Scottish Invasive Species Initiative is successful. Should these funds be granted by the Heritage Lottery Fund, control of INNPS and mink will be fully funded for a period of four years.



Salmon Scale Collection in 2016.

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.

Meaningful analysis of the 2016 sample was difficult due to the low number of samples provided in 2016 with 15 coming from the Lower Beaully and 19 from the River Farrar. Although sample numbers were low, some interesting results emerged, particularly in respect of size ranges of grilse where results showed a range of sizes between 2lb and a 9.5lb in weight. Also of note were the identification of 'spring' salmon in the River Farrar. A presentation of results was delivered to the ghillies of the Lower River Beaully in early 2017. Results of the scale sampling have since been submitted to the Scottish Government and will be used to further refine the model that determines 'Conservation Limits' for each river district.

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

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 2016. The Board does not currently operate any stocking programme of its own.

9.0 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

No cases were brought to court in 2016.

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 2016 the Board, in conjunction with NBFT, responded to a number of consultation requests. In particular, the Board responded to the Scottish Government's consultations on proposed introduction of Fishery Management Organisations as part of the Wild Fisheries Reform programme. The Board also responded to consultation by SSE and SEPA regarding mitigation of impacts to fish passage from repairs being undertaken to the intake gates on Kilmorack dam in late 2016.

Compliance with Good Governance

Meetings

The annual meeting of qualified proprietors will be held on 6 June 2017 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 2016 can be viewed at www.beaully.dsfb.org.uk.

An annual public meeting was advertised for 7 December 2016. This meeting will be publicised by means of the Board's website and local notices and a copy of the notice was sent to the Scottish Government. No members of the public attended.

In addition, a meeting of the Board was held on 7 December 2016. 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 2016 was published on the same website. Draft Annual Accounts to 31 December 2016 are attached at Appendix 2.

The accounts will be published on the website. The accounts for 2015 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.

10.0 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: -

Salmon Conservation Measures

Of greatest priority, The Board will continue to work closely with Marine Scotland Science to refine and improve the data used to ascertain conservation limits for salmon.

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.

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
BEAULY DSFB CONSERVATION POLICY
2017

BEAULY DISTRICT FISHERY BOARD

SALMON & SEA TROUT CONSERVATION POLICY

2017

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://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?

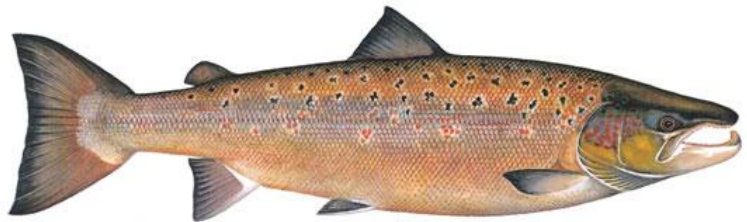
Fresh-Run Salmon

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.



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' Kelt

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.



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

APPENDIX 2
DRAFT ANNUAL ACCOUNTS TO 31
DECEMBER 2016

Beaully District Fishery Board
Audited financial statements
For the year ended 31 December 2016

Contents

	Page
Independent auditors' report	1 - 2
Income and expenditure account	3
Balance sheet	4
Notes to the financial statements	5 - 7

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

We have audited the financial statements of Beauly District Fishery Board for the year ended 31 December 2016 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 Beauly 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 2016 and of its surplus or 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 2016

	Notes	£	2016 £	£	2015 £
Income					
Levies receivable	2		38,301		39,097
Interest receivable			5		9
			<u>38,306</u>		<u>39,106</u>
Expenditure					
Annual subscription for Association of Salmon Fishery Boards		1,034		1,720	
Insurance		1,200		1,152	
Administration costs		7,031		8,020	
Contribution to Ness & Beaully Fishery Trust		20,000		20,000	
Contribution to Moray Firth Sea Trout Project		-		500	
Accountancy		1,300		1,900	
Bank charges		99		45	
Sundry expenses		659		485	
Netting buyout		-		2,376	
Anti-poaching costs		2,000		2,000	
Subscriptions		612		612	
Irrecoverable VAT		1,432		1,989	
			<u>(35,367)</u>		<u>(40,799)</u>
Net surplus/(deficit) for the year			<u>2,939</u>		<u>(1,693)</u>

Balance sheet
 As at 31 December 2016

	2016		2015	
	£	£	£	£
Current assets				
Prepayments	1,298		1,272	
Cash at bank and in hand	30,789		30,836	
	<u>32,087</u>		<u>32,108</u>	
Current liabilities				
Trade creditors	4,082		6,852	
Accruals	3,253		3,443	
	<u>7,335</u>		<u>10,295</u>	
Net current assets		<u>24,752</u>		<u>21,813</u>
Capital account				
At 1 January		21,813		23,506
Surplus/(Deficit) for the year		<u>2,939</u>		<u>(1,693)</u>
At 31 December		<u>24,752</u>		<u>21,813</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 2016

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 January 2015).

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.

Notes to the financial statements (continued)
 For the year ended 31 December 2016

2 Levies receivable	£	2016 £	£	2015 £
Glass				
Balmac Forest Limited	641		655	
Erchless Estate	1,283		1,309	
C B Pease	321		327	
N McAndrew	321		327	
A D Pease	321		327	
C Wallace	321		327	
J M Whitbread	319		327	
Blair Investments LLP	770		786	
Inverness Investment Trust Limited	834		851	
R Kwint	449		458	
Wryley Farms Limited	321		327	
G Purdie	273		278	
Over Rankeilour Farms	481		491	
Scottish and Southern Energy Limited	449		458	
D M Fraser	64		65	
Highland Adventures & Promotions	128		-	
	<u> </u>	7,296	<u> </u>	7,313
Farrar				
Glenavon Estate Braulen	-		131	
C F Spencer Nairn	1,603		1,637	
Over Rankeilour Farms	481		491	
	<u> </u>	2,084	<u> </u>	2,259
Beauly				
Beaufort Estate	1,282		1,309	
Lower Beauly Fishing Syndicate	23,086		23,568	
Upper Beauly Fishing Syndicate	2,244		2,291	
Lovat Highland Estates Limited	2,309		2,357	
	<u> </u>	28,921	<u> </u>	29,525
		<u> </u>		<u> </u>
		38,301		39,097
		<u> </u>		<u> </u>

Notes to the financial statements (continued)
For the year ended 31 December 2016

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.

