June 2018

BIDWELLS

BEAULY DSFB
ANNUAL REPORT 2018

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1.0 Forward

It is my pleasure to present the Board's 2018 Annual Report, including Accounts for the year ending 31 December 2017. Like last year 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 795 (871 in 2016). The number of fish going through the Kilmorack dam is in line with last year 4,279 (4,376 in 2016). 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 Conservation of Salmon (Scotland) Amendment Regulations 2018 has categorised the river as Grade 3. The Board engaged with Marine Science Scotland and found that the figures were based on the Aigas counts to 2016. This is an important change and one that reflects the actual state of the river and not the angling effort. However there needs to be movement on what is and what is not habitable area. There also needs to be changes to the model to differentiate between west and east rivers and hydro and no hydro rivers with regard to the number of eggs disposited.

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 Beauly District Fishery Board covers the Rivers Beauly, Glass and Farrar. The Catchment extends from Glen Affric in the south-west to the mouth of the River Beauly at the Beauly 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.beauly.dsfb.org.uk

3.0 Fish Catches 2017

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 2017 season, 795 salmon were reported as being caught. This differs from the official statistics recorded by Marine Scotland, who have recorded 796. Of these 59 were recorded as being retained by anglers.

The catch was down slightly on 2016 in total numbers, with encouraging spring catches once again, but, as with recent years, autumn runs were disappointing, with poorer fishing conditions on the lower beats caused by low flows and warm water conditions. Upper beats generally returned a slightly higher catch than in recent years. However, some beats continued to see a drop in fishing effort.

Overall, 2017 continued the downward trend in salmon catches seen over the last five years. The ten-year average is 1,067, but five-year average only 802. Statistics suggest the Beauly system is not unique in this, with many rivers in Scotland experiencing similar declines.

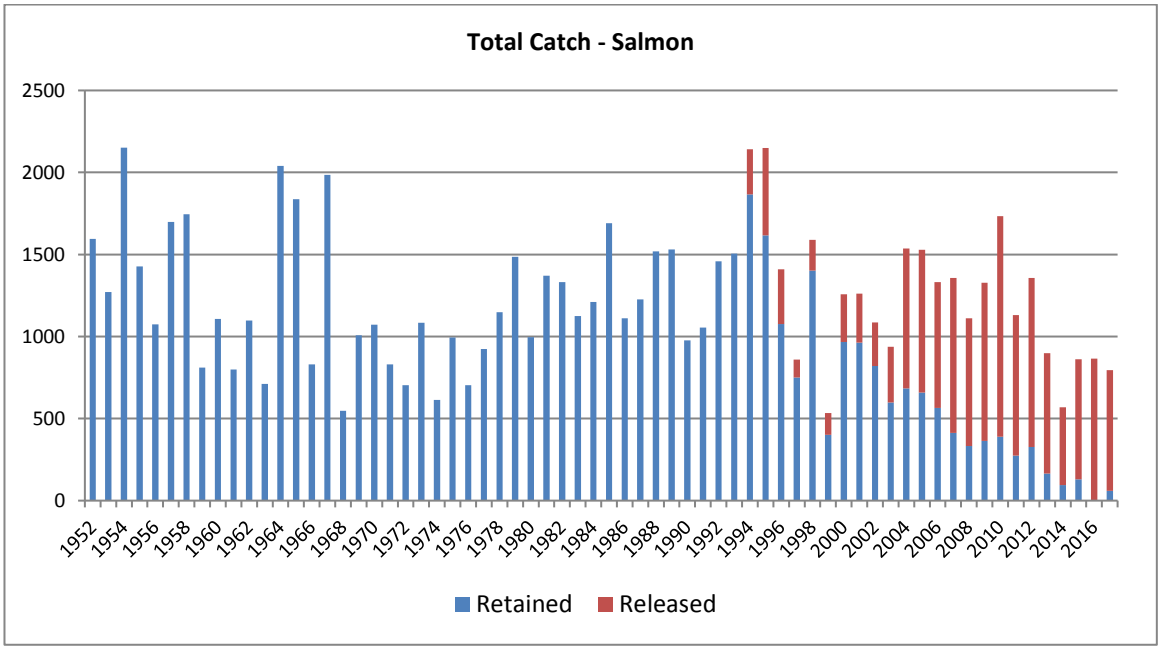


Figure 1 – Total Salmon Catch, Beauly District 1952-2016 (Source Crown copyright, used with the permission of Marine Scotland Science)

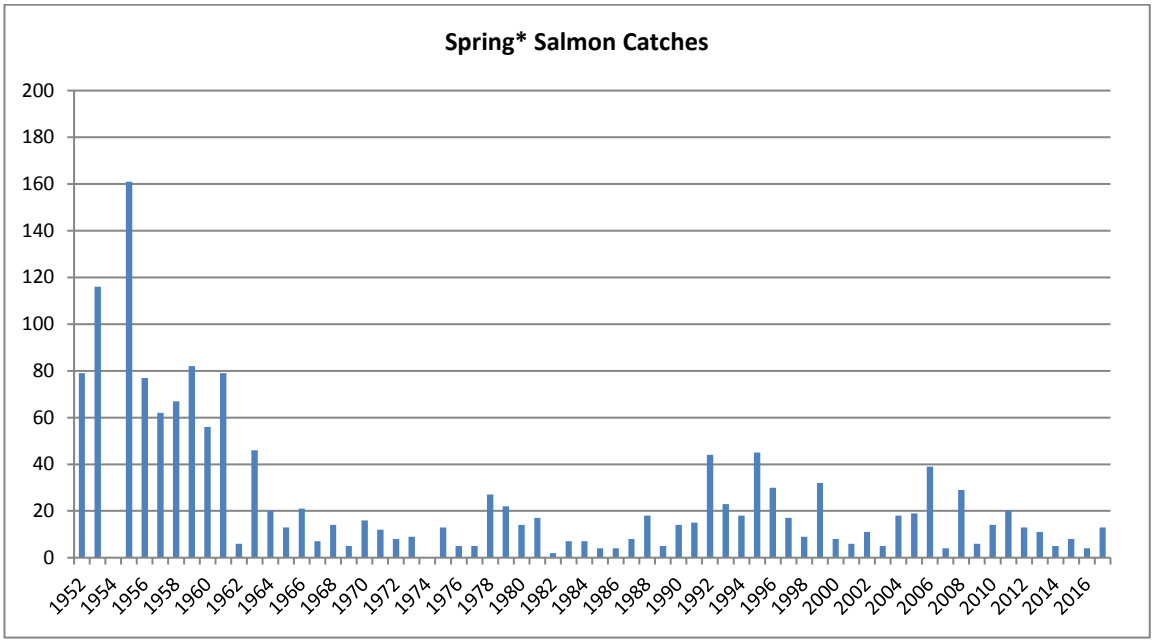


*Figure 2 – Spring Salmon Catches Beauly District 1952-2016 *Marine Scotland 'Spring' definition – up to end April (Crown copyright, used with the permission of Marine Scotland Science)*

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

Sea Trout Catches

In the 2017 season, 518 sea trout and finnock were reported to the Board, however, 516 were reported to Marine Scotland. This is a significant decrease on reported catches in 2016, but remains an increase on average catches over the last ten years. The ten-year average is 403 and five-year average 524.

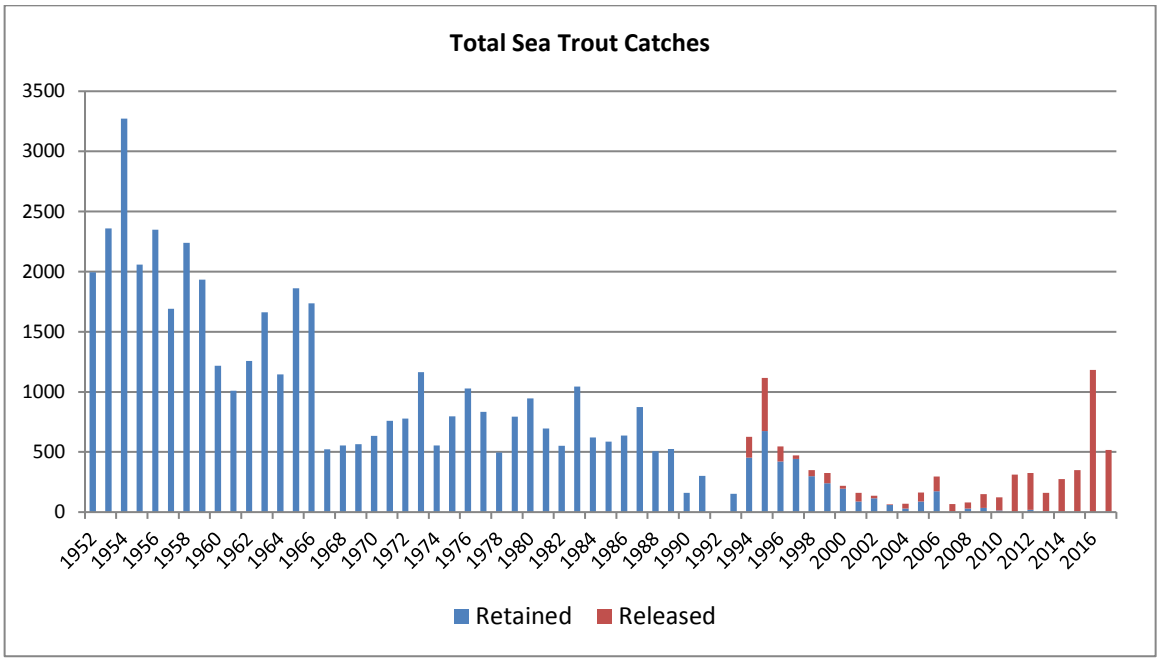


Figure 3 – Total Sea Trout Catches, Beauly District 1952-2016 (Crown copyright, used with the permission of Marine Scotland Science)

4.0 Fish Counter Data - 2017

- Figures received from SSE plc for Kilmorack Dam indicate a total run through the dam of approximately 4,279 fish.
- Due to problems with the counter, no figures are available for Aigas dam.
- The figures for Beannachran Dam (River Farrar) indicate a total run through the dam of approximately 276 fish.

The figures for Kilmorack and Beannachran are down slightly on the 2016 figures, although in line with recent years. They dam count figures do not indicate the same level of decline as catch statistics. The 5-year averages are 4,014 and 301 respectively.

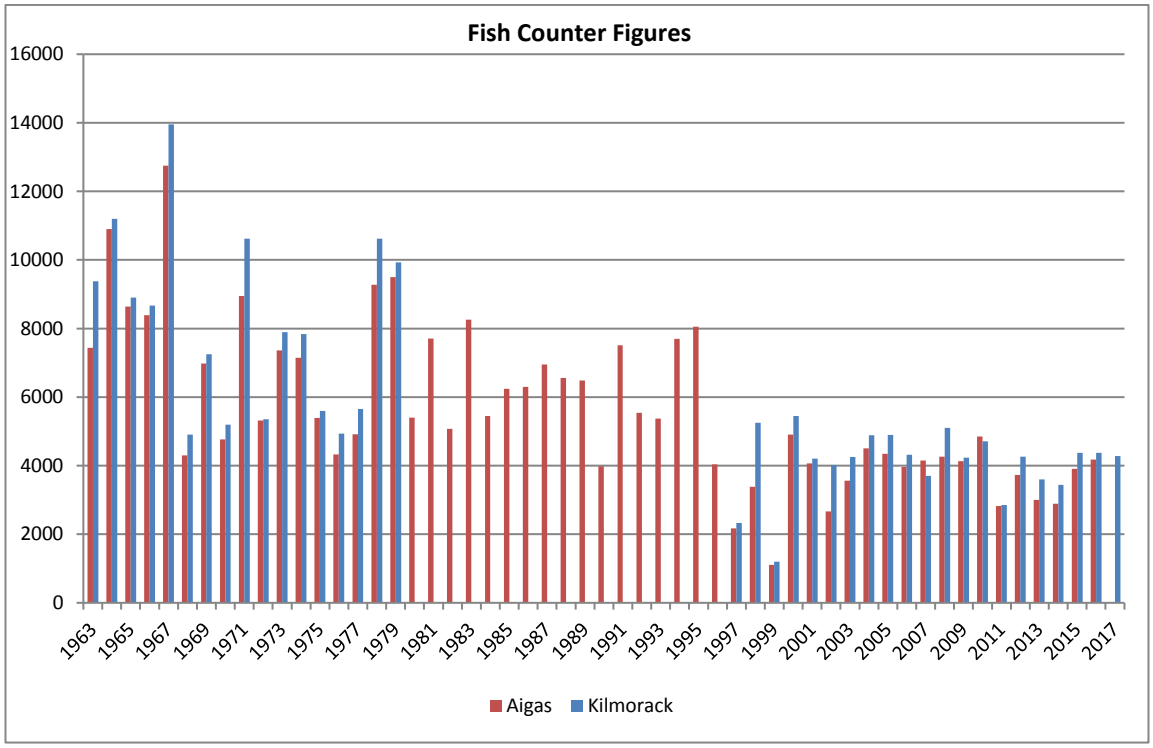


Figure 4 – Fish Pass Counter Figures, Aigas & Kilmorack Dams (source – SSE plc)

5.0 Salmon Conservation Status

The Scottish Government has introduced The Conservation of Salmon (Scotland) Amendment Regulations 2018, placing the River Beauly back in Grade 3, which results in mandatory catch and release of all salmon in the 2018 season.

Whilst accepting and endorsing the broad principle of setting conservation limits for the taking of wild salmon, the Board is concerned that there is currently insufficient information and data to ensure meaningful assessment of conservation limits.

The Board initially objected to the proposal for 2018. Representatives of the Board subsequently took part in a meeting / telephone call with Marine Scotland to discuss the proposal, during which it became apparent that dam counter data had been used to determine a five-year average fish run. A summary of the Board's response following that discussion is reported below: -

"It is reassuring that the assessment of the Beauly is based upon dam counter data, rather than catches, as we have always argued this is a more accurate reflection of returning spawning fish….

…Our principal concern remains the urgent requirement to improve information on available habitat and stock recruitment potential. We appreciate that the Marine Scotland team are working hard to improve methodologies for this and we would wish to offer our full support, either directly, or through the Ness and Beauly Fisheries Trust biologist team. One suggestion made regarding stock recruitment, was that NBFT might undertake an assessment of spawning fish size, using the photographs available from SSE.

Reducing the potential margin of error in this data remains critical to developing a conservation grading methodology that has the confidence of anglers. At present, it remains difficult to explain why, with a fairly consistent number of returning fish over many years, the methodology should indicate the salmon population is at risk, particularly given the limited level of angling exploitation that has taken place since the introduction of catch and release. In addition to the above, we would be grateful if Ness and Beauly Fisheries Trust biologists could be kept fully informed of developments in relation to GIS habitat assessments. We agreed you might provide further information to confirm the revised habitat area of 1,568,607 sq m.

Finally, we discussed the potential wider ramifications of Grade 3 conservation status on the local angling economy and your acknowledgement of this is appreciated. We would simply wish to reiterate that, whilst the difference between voluntary catch and release and mandatory catch and release may be small in practical terms, the perception given to anglers is considerable, particularly where there is an inconsistency of grading across different rivers in the wider region. We would therefore ask that the various items highlighted during our discussion and outlined above continue to be addressed urgently, ideally with a view to resolution prior to any proposed grading for 2019."

6.0 BDFSB Conservation Policy

The Beauly District Fishery Board has a statutory duty to 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://beauly.dsfb.org.uk/

7.0 Juvenile Fish Surveys

In the summer and autumn of 2017, the Ness and Beauly Fisheries Trust (NBFT) undertook a programme of electro-fishing in the Beauly catchment.

The Board fully supports the collection of this important long-term data. Juvenile production, particularly parr, is a key indicator of the health of the fishery. A summary from the NBFT report is repeated below. In due course, a full copy of the NBFT report can be found at www.beauly.dsfb.org.uk. A summary is given below.

"Results from the Culligran Burn would suggest a low number of returning adults in recent years. The long-term data set for the routine monitoring site on the Culligran would suggest a decline in salmon fry density. The 2017 salmon fry density was well below the mean for the site. Conversely, the overall trend for older year classes of salmon parr (1++) is increasing despite the apparent lack of fry since 2013. The 2017 salmon parr density was marginally below the long-term mean density.

Although the Neaty Burn is heavily impacted by abstraction in its headwaters, it still appears to act as a spawning location for salmon. The 2017 salmon fry density was below the mean value. However, the long-term data set suggest an overall increase in fry density. The opposite is true for older year classes of salmon parr with the data set suggesting a long-term decline. As previously reported, the Neaty Burn suffers from extremely low flows and it is possible that a number of parr of Neaty Burn origin will depart the burn in favour of the relative sanctuary of the mainstem.

Site FAR1 was added to the suite of monitoring sites in 2017 to increase coverage of the mainstem and to investigate habitat utilisation of juveniles. Whilst a 'moderate' density of salmon fry was observed in 2017, density of salmon parr was high and was classed as 'excellent'. FAR2 revealed its highest density of salmon fry since 2000. Spawning habitat is plentiful in this section of the Farrar and the 2017 salmon fry density would suggest that it was well utilised. However, it should be pointed out that the long-term data set would suggest an overall decline in 0+ salmon. There was a return to 'excellent' density of salmon parr in 2017. The density was the highest observed since 2013. Again though, the long-term trend is for an overall decline.

It was heartening to note a return to 'good' numbers of salmon fry on the Lower Site of Uisge Misegach (UM5). The site is placed in one of the main spawning areas of the upper river and the most recent result would suggest that the spawning media was relatively well utilised by adult salmon. Previous reports have highlighted the lack of salmon parr at UM5 and this has been attributed to the instream habitat which is more suited to salmon fry with its fine substrate. The 2017 survey bucked the trend somewhat with the highest density of salmon parr ever recorded from the site despite the site staying relatively stable in terms of instream habitat.

The lower site on the Bruiach Burn (BRU2) saw a slight increase in salmon fry density between 2016 and 2017 although it should be pointed out that the 2017 salmon fry density is below the mean value for the site. Conversely, density of salmon parr (1++) was high and classed as 'excellent'. Indeed, the 2017 salmon parr density was the highest ever recorded from the site. The long-term data set for BRU2 would suggest that numbers of salmon fry and parr are stable. Juvenile trout were well represented in 2017 with density of both fry and parr being classed as 'excellent'. Density of both cohorts were well in advance of their long term mean values. BRU3 is situated in the upper reaches of the Bruiach Burn. Previous surveys suggest that adult salmon seldom venture to that section of the burn. Results from 2017 reinforce previous findings with an absence of salmon fry and parr whilst juvenile trout were well represented in 'excellent' densities. Given the high numbers of trout fry seen at BRU3, it is likely these fish are the progeny of anadromous trout rather than the smaller resident trout.

2017 saw a resurgence in salmon fry density at the routine monitoring site of the Belladrum Burn (BEL2). The 'excellent' density is the highest recorded for the site. Density of salmon parr (1++) was less encouraging although the 2017 density was marginally higher than the mean density for the site. As with the Bruiach Burn, there was an abundance of trout fry in 2017. The trout fry density was exceptionally high: the highest ever recorded in the Beauly catchment. There is no doubting these fish are the progeny of sea trout.

Since the stocking of salmon ceased in 2009 on the Culburnie Burn, density of salmon fry has decreased steadily. Salmon fry were absent from the 2017 survey whilst older year classes were observed in 'good' numbers: almost certainly an artefact of the 'good' density of salmon fry seen in 2016. As with the other major Lower Beauly Tributaries, juvenile trout were well represented in 2017. Time delineated surveys were conducted upstream of the former bridge apron to investigate temporal changes in fish abundance and assemblage since its easement in 2014. Salmon fry were recorded as absent from the sites upstream of the former bridge apron in 2017. Numbers of salmon parr (1++) rose slightly although the increase was not seen to be significantly different. Numbers of trout fry increased between 2016 and 2017 although again, the increase was not statistically significant. However, looking at numbers of trout between 2015 and 2017, there was a statistically significant increase.

Whilst density of salmon fry has stayed consistently high on the routine monitoring site on the Breakachy Burn (the 2017 survey was no exception), numbers of salmon parr (1++) have not reflected this. To investigate if this was a site-specific issue, a further survey was executed approximately 200m upstream of the routine site. Density of salmon fry was 'excellent' whilst parr density was classed as 'poor'. The precise reasons behind the apparent lack of salmon parr on the Breakachy Burn remain poorly understood.

The 2017 salmon fry density from the Eskadale Burn would suggest a more successful spawning in the winter of 2016 than in previous years although the density would still be classed as 'moderate'. Indeed, the long-term data set would suggest that spawning success on the Eskadale Burn is extremely variable. This does not appear to have impacted on salmon density which has stayed remarkably consistent since 2010. It is likely that a proportion of the salmon parr captured in the Eskadale Burn are of mainstem origin that migrate in to the burn at the end of their first year.

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 2017: -

Invasive Non-native Plant Control

Invasive plant control took place during 2017 thanks to a successful application to the Landfill Community Tax Fund with the work being subcontracted to Conservation Services Highland.

The early summer months concentrated on control of Himalayan Balsam in the lower reaches of the Bridgend Burn and the hinterland surrounding Beauly. Density of balsam plants in these areas are now very low.

The late autumn saw Conservation Services Highland concentrating on the dense stands of Japanese knotweed in the lower reaches of the River Beauly. 2017 marked the fourth year of intensive control of knotweed in this area and the density of plants is much reduced. However, under the DAFOR scale, some areas would still be classed as 'abundant'. The West End Burn and Bridgend Burn were also the subject of knotweed control. Density of plants in the aforementioned burns are now extremely low. It is hoped that after another season of control, these areas will see little in the way of re-growth.

Going forward, invasive plant control will be carried out under the auspices of the Scottish Invasive Species Initiative. The Scottish Invasive Species Initiative (SISI) is a four-year partnership project in northern Scotland led by Scottish Natural Heritage and involving many fishery boards and trusts and the University of Aberdeen. SISI is funded by the Heritage Lottery Fund and Scottish Natural Heritage. There is an emphasis within the SISI project that work be led by the NBFT but largely undertaken by volunteers. The NBFT will be recruiting volunteers throughout 2018 and welcomes applicants from any background. Volunteers have the opportunity to gain qualifications in the safe use of pesticides and their application (PA1/6 City and Guilds) as well as informal training in invasive plant species identification and control of American Mink. Any interested parties should contact NBFT directly.

Salmon Scale Collection in 2017.

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.

Salmon

In 2017, 92 scale samples were received from the Beauly District: 51 from the Lower River Beauly, 37 from the River Farrar and four from the River Glass.

Generally speaking, the quality of the scale samples was good. From the Lower Beauly samples, every sample was 'readable' in terms of sea water age with only six (12% of the total) 'unreadable' from the freshwater phase. One sample from the River Farrar (3% of the total) was deemed completely 'unreadable'. Each of the River Glass samples was 'readable'.

Of the Lower Beauly Samples, the majority were taken during the summer period (73% of the total). The majority of these were seen to be one sea-winter fish (76%) with the remainder being classed as two sea-winter fish (24%). Three sea-winter fish were not recorded from the summer samples. The average weight of salmon taken from the summer samples was 6.4lb with fish ranging from 2lb – 15lb. Of interest is the capture of three salmon (8% of the total) that were deemed as 'spring' fish. The spring component was completely dominated by two sea-winter fish with an average weight of 10.3lb and ranging from 6lb – 14lb.

The River Farrar is well known as a summer and back-end river and this was reflected in the samples received with 100% coming from July onwards. One sea-winter fish dominated the samples (84%) with two sea-winter salmon making up the remainder. There were no samples from three sea-winter salmon. The average weight of salmon from the one sea-winter samples was 3.9lb with fish ranging from 2lb to 7lb. The average weight of two sea-winter salmon from the samples was 9.8lb with sizes ranging from 6lb to 12lb. Of interest is the absence of 'spring' fish from the samples. It is widely accepted that a proportion of the early spring salmon are destined for the River Farrar and the results from the 2017 may suggest otherwise. However, it is worth noting that historic samples have shown the presence of 'spring' salmon in previous years.

Of the four samples received from the River Glass, half were seen to be one sea-winter fish with the remainder being two sea-winter salmon. All of the samples were taken from fish that had entered the system during the summer months. Given the low number of samples from the River Glass, it is not possible to say whether or not 'spring' salmon penetrate the Glass system. Greater effort in year long sampling from the River Glass is therefore required to ascertain the presence/absence of 'spring' salmon in the River Glass. The average weight of one sea-winter salmon was 4lb with weights ranging from 3lb to 5lb. The mean weight of multi sea-winter salmon was 8lb with fish ranging from 7lb to 9lb.

Sea Trout

In 2017, a total of 68 sea trout scale samples were taken from anglers on the Lower River Beauly. 66 of the samples (97% of the total) were taken from sea trout during the spring period between February and April. The remainder were taken during the month of September. Of the 44 February samples (65% of the total), 100% of the samples were classed as 'over-wintered finnok'. These are small sea trout that entered the system in 2016 and spent the winter in the river without spawning and making no discernible growth during this time. The average weight of the February samples was 0.9lb. Of the remaining spring samples, five fish were seen to be repeat spawners.

Two of the repeat spawners were identified by their captors as fresh sea trout whilst scale reading identified them a 'kelts'. The average weight of the remaining spring samples was 1lb. The two samples taken from fish during September were classed as fresh 'finnok' with a mean weight of 0.7lb.

Fisheries Management Plan

The current Fisheries Management Plan for the Beauly catchment for 2014-2020 was prepared by the Trust and approved by the Board in 2014. This forms a key part of the conservation and habitat improvement focus for the Board and Trust over this period. The full Plan can be found on the Board's website at: - http://beauly.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 2017. 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 2017, although one case has since been brought in 2018.

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 Beauly system is heavily affected by hydro-electric schemes operated by SSE plc. For a number of years members of the Board have held twice annual liaison meetings with representatives of SSE plc. The Board views these meetings as important in maintaining a good relationship with SSE enabling 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 Fishieries 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 12 June 2018 at Beauly. This meeting will be publicised by means of the Board's website and local notices and a copy of the notice will be sent to the Scottish Government. The minutes from the annual meeting of June 2017 can be viewed at www.beauly.dsfb.org.uk.

An annual public meeting was advertised for 6 December 2017. 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 6 December 2017. This meeting was publicised by means of the Board's website and local notices. The minutes from these meeting can be viewed at www.beauly.dsfb.org.uk.

Annual Report and Accounts

This annual report will be published at www.beauly.dsfb.org.uk. The annual report for 2017 was published on the same website. Draft Annual Accounts to 31 December 2017 are attached at Appendix 2.

The accounts will be published on the website. The accounts for 2016 were published on the website.

Complaints

The Board has set up and maintains a complaints procedure which can be viewed at www.beauly.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: -

Beauly Fisheries Management Plan

Work with partners, primarily Ness & Beauly Fisheries Trust, to deliver the actions identified within the Beauly Fisheries Management Plan

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 Beauly system, together with sites on the main stem river.

Barrier Removal

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

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 2018

BEAULY DISTRICT FISHERY BOARD

SALMON & SEA TROUT CONSERVATION POLICY

2018

The Beauly District Fishery Board has a statutory duty to 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 – TO CLOSE OF SEASON

The Scottish Government has announced conservation regulations meaning that mandatory catch and release of salmon (all methods) will be in force across the Beauly District throughout the 2018 salmon fishing season. Any salmon caught, including any dead or bleeding fish, must be returned to the water with the least possible harm.

SEA TROUT

- Release all finnock of ¾ lb (32cm/12½ inches) or less
- Release all sea trout of 3 lbs (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

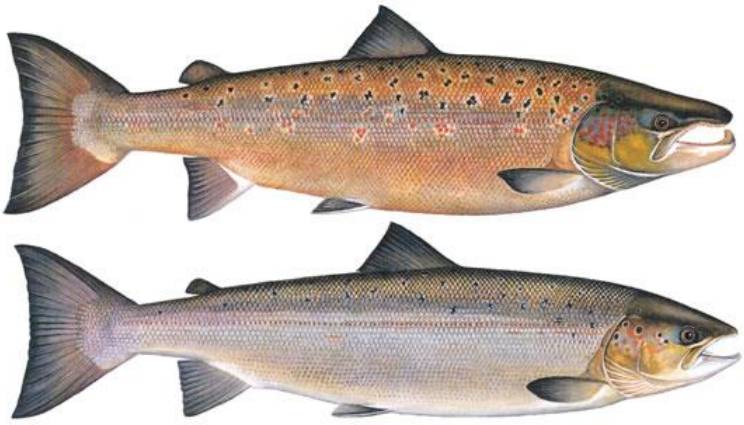
- Fishing should be by Fly only.
- To facilitate the release of fish barbless or crimped hooks should be used. Treble hooks should not be used.
- Under the provisions of The Conservation of Salmon (Prohibition of Sale) (Scotland) Regulations 2002 the sale of rod caught salmon or sea trout is illegal.
- 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 2017

Beauly District Fishery Board

Audited financial statements

For the year ended 31 December 2017

Contents

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 2017 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 2017 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 .....

Chartered Accountants Kintail House
Statutory Auditors Beechwood Park
Inverness
IV2 3BW

Income and expenditure account
For the year ended 31 December 2017

	Notes	£	2017 £	£	2016 £
Income					
Levies receivable	**2**		38,300		38,301
Interest receivable			3		5
			38,303		38,306
Expenditure					
Annual subscription for Association of Salmon Fishery Boards		1,632		1,034	
Insurance		1,242		1,200	
Administration costs		6,407		7,031	
Contribution to Ness & Beauly Fishery Trust		20,000		20,000	
Accountancy		1,350		1,300	
Bank charges		44		99	
Sundry expenses		1,283		659	
Netting buyout		3,762		-	
Anti-poaching costs		2,000		2,000	
Subscriptions		613		612	
Irrecoverable VAT		1,693		1,432	
			(40,026)		(35,367)
Net (deficit)/surplus for the year			(1,723)		2,939

Balance sheet
As at 31 December 2017

	2017		2016	
	£	£	£	£
Current assets				
Trade debtors	672		-	
Prepayments	2,322		1,298	
Cash at bank and in hand	39,108		30,789	
	42,102		32,087	
Current liabilities				
Trade creditors	15,820		4,082	
Accruals	3,253		3,253	
	19,073		7,335	
Net current assets		23,029		24,752
Capital account				
At 1 January		24,752		21,813
(Deficit)/Surplus for the year		(1,723)		2,939
At 31 December		23,029		24,752

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

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Jock Miller

Date : .....

Notes to the financial statements
For the year ended 31 December 2017

1 Accounting policies

1.1 Accounting convention

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

1.2 Compliance with accounting standards

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

1.3 Income

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

Notes to the financial statements (continued)
For the year ended 31 December 2017

2	**Levies receivable**		**2017**		**2016**
		£	**£**	**£**	**£**
	Glass				
	Balmac Forest Limited	636		641	
	Erchless Estate	1,283		1,283	
	C B Pease	321		321	
	N McAndrew	321		321	
	A D Pease	321		321	
	C Wallace	321		321	
	J M Whitbread	321		319	
	Sir Samuel & Lady Jane Whitbread	769		770	
	R A K J Kwint/Beaufort Enterprises	834		834	
	R Kwint	449		449	
	Wryley Farms Limited	321		321	
	G Purdie	273		273	
	Over Rankeilour Farms	482		481	
	Scottish and Southern Energy Limited	449		449	
	D M Fraser	64		64	
			7,165		7,168
	Farrar				
	C F Spencer Nairn	1,603		1,603	
	Over Rankeilour Farms	482		481	
	Highland Adventures & Promotions	128		128	
			2,213		2,212
	Beauly				
	Beaufort Estate	1,283		1,282	
	Lower Beauly Fishing Syndicate	23,086		23,086	
	Upper Beauly Fishing Syndicate	2,244		2,244	
	Lovat Highland Estates Limited	2,309		2,309	
			28,922		28,921
			38,300		38,301

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.