

**BEAULY DISTRICT
SALMON FISHERY
BOARD**

**ANNUAL REPORT 2023 /
2024**

Table of Contents

| | | |
|------|---|----|
| 1.0 | Foreword | 1 |
| 2.0 | Role of the District Salmon Fishery Board | 3 |
| 3.0 | Board Members and Staff | 4 |
| 4.0 | Fish Catches 2023 | 5 |
| 5.0 | Fish Counter Data – 2023 | 6 |
| 6.0 | BDSFB Conservation Policy | 6 |
| 7.0 | Salmon Conservation Status | 7 |
| 8.0 | Fishery Management Plan | 7 |
| 9.0 | Fish Surveys | 8 |
| 10.0 | Update on Conservation Work | 9 |
| 11.0 | Fisheries Protection (Ali Skinner) | 12 |
| 12.0 | Working with SSE | 15 |
| 13.0 | Statutory Duties | 19 |
| 14.0 | Other work | 20 |
| 15.0 | Priorities for the forthcoming year | 22 |

Appendix 1

BEAULIEU DSFB CONSERVATION POLICY 2023

Appendix 2

DRAFT ANNUAL ACCOUNTS TO 31 DECEMBER 2023

1.0 Foreword

On behalf the Board, I am pleased to present the 2023/24 Annual Report together with the Accounts for the year ending 31st December 2023.

There was only one change in Board Membership this year. The Board was delighted to elect Charlie McAndrew to replace George Purdie whose resignation I reported a year ago. Charlie is well known as the son of a former Board Chairman and has a part share in the River Glass Syndicate.

The Triennial Elections, due on June 6th, will bring changes. Dusting down my old files, I find the Board came into existence with the first elections which were held on 15th May 1991. This will be the 12th time elections will have been held marking the completion of 33 years. As the sole survivor and with my files going back 20 years before that, I can confidently say we are better equipped with a Board than without one for dealing with the many challenges that arise. It has been a privilege for my cousin Michael Spencer-Nairn and I to have shared the responsibilities of chairing the Board for the last two years. Fulfilling the many demands made on a statutory body and employing staff requires a considerable commitment by a Board of volunteers. I thank all those who have helped in this task and wish the new Board well in the interest of the whole river.

Going into 2024, there have been subtle staff changes! Whilst Ruth Watts remains as Senior Biologist, she has been absent on Maternity Leave since November and is now a proud mum. We were very fortunate in finding a former colleague of hers at SEPA, Ant Watkins, to provide cover for her for the year. Ali Skinner continues as Fisheries Officer/Bailiff but, unlike last year, has an assistant seasonal bailiff, Reece Paton. Welcome to both Ant and Reece and my thanks to all.

Operational oversight and communications with staff have continued much as before with an Ops meeting every 6 weeks consisting of Frank, Mike, Ant/Ruth and Ali, and Tom Waring when available. Emails, texts, phone calls all play their part in keeping everyone up to speed, now further assisted by What's App group messages and Zoom calls. The latter are a most useful way of enabling greater participation by those whose remoteness would have prevented them before. The full Board met four times, usually in Bidwells Inverness office, aided by on-line participation.

As a major Hydro River, good communications with SSE are vital, primarily achieved through the two Liaison meetings with their Environmental Team locally led by Ross Glover, in March and November. We are very grateful for their annual subscription enabling us to employ a senior biologist. Both parties need to remain vigilant and co-operate when things go wrong, as they will from time to time. The smolt trapping and generation protocol developed to assist the smolt run are still capable of further improvement. The development of a new type of fish counter based on AI for the Borland Fish Passes has not gone well so far, though they remain as committed as ever to the concept and its completion for the present anyway. The 2023 count figures for Aigas and Kilmorack are no more than minimum figures and for Beannacharan there is no figure at all. It is critical the counters produce more meaningful results in 2024. The operation and success of the lifts themselves is not being questioned though the Lower Beaully Fishing Syndicates have started a debate about fish lift times. More speculatively I opened up communication with SSSEN about the potential impact on the river of all the new transmission work planned for the Beaully area.

Mention needs to be made of other significant issues affecting the Beaully, many of them environmental and affecting other river catchments. One is the increasing appearance of seals within the lower river, one of which spent considerable time within the river during March and April and was often seen feeding on fresh-run Spring salmon. Our particular concern is that the

Kilmorack Dam holds fish up and therefore provides the seal with an easier chance of catching fish than on a natural river. . With salmon now on the endangered list, the Scottish Government needs to amend its policy and make it easier to get a licence to cull such a seal. NatureScot have been invited to visit the Beaully and see the situation for themselves. In the meanwhile we have been provided with an acoustic deterrent device/seal scarer to trial.

There are an increasing number of beavers in the catchment; their main damage is likely to be to sandy river banks and vulnerable trees; however, they may also provide potential benefits to river catchments.

Rising water temperatures are of concern, particularly to the fish, but if there are increasing instances of fishermen prevented from fishing on temperature grounds, the adverse consequences could be serious. Owners are being encouraged to plant riparian woodland.

One of the two netting stations in the Inner Moray Firth (near the south shore East of Kessock Bridge) has been bought out. The owners of the one on the north bank have decided not to sell for the time being. The nets are not active.

In conclusion it was good to hear that the Lower Beaully had got off to a better start than last year. I hope it continues. 2023 was not a bad year for many proprietors above the Junction at Struy, though all the action was concentrated into September and October. I am told that more fish were caught above Aigas in 2023 than below. Is that a first? One thing I wish we could check is how many fish are caught more than once. It could be significant and thus overstate the total catch.

On June 6th, there will be a presentation on the results of the 3 year GENETICS study of the salmon population in the River Farrar by Dr Victoria Pritchard at 12 noon in Room 201D in the main UHI Building for anyone who can make it. I am looking forward to seeing it myself! YOU ARE INVITED.

Frank Spencer-Nairn

Co-Convener (with Mike Sprncker-Nairn)

2023, and into 2024, has been another productive year for the fishery board, with several projects worked on, and successful recruitment of myself, Ant, to cover Ruth whilst she is on maternity leave (October 2023 – November 2024), and a new seasonal bailiff, Reece, in February 2024.

In 2023, smolt traps were again run through April and May, and the 6ft trap was run again, over the same period, in 2024. We were part of the National Electrofishing Programme Scotland (NEPS), which I was pleased to be able to help complete when I started in September, with the last few sites of the 30 surveyed; and Ruth completed her surveys and reports for the Beaully and Farrar, to help illustrate potential impacts on fish habitat in relation to the dams, with proposals for improving the amount of spawning habitat available to fish in the future.

I hope you enjoy reading about what we have been up to in relation to protecting fish in the catchment in this annual report.

Please get in touch if you have any queries.

Anthony Watkins

Senior Biologist

2.0 Role of the District Salmon Fishery Board

The Beaully District Fishery Board is a statutory body responsible for the protection and enhancement of salmon and sea trout fisheries in the Beaully district, including 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 four times per annum. Minutes are published on the Board's website <http://beaully.dsfb.org.uk/>

3.0 Board Members and Staff

Board Members

Board members are elected triennially. The last elections took place in June 2021. 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:

| | |
|---------------------------------------|--|
| Representatives of Upper Proprietors: | Frank Spencer-Nairn, Chairman (Culligran Estate, River Farrar) Michael Spencer Nairn (Struy, Rivers Farrar and Glass) Victoria Rotheroe (Mandatory, Balmore, River Glass) Tom Waring (Mandatory, Lovat Highland Estates) Gavin Haywood (Mandatory, Beaully Fishing Syndicate) Charles McAndrew (Mandatory, River Glass Syndicate) |
|---------------------------------------|--|

| | |
|---------------------------------------|--------|
| Representatives of Lower Proprietors: | Vacant |
|---------------------------------------|--------|

| | |
|-----------------------------|--|
| Co-optee of salmon anglers: | Jim Braithwaite (Beaully Angling Club) |
|-----------------------------|--|

| | |
|--------------------|--|
| Invited Attendees: | Nick Jackson (Beaully Fishing Syndicate) Neil Cameron (Ness DSFB and N&BFT) |
|--------------------|--|

| | |
|--------------------|------------------------------|
| Clerk to the Board | Alastair Campbell (Bidwells) |
|--------------------|------------------------------|

During the year, following the resignation of George Purdie (River Glass), Charles McAndrew was appointed to replace George Purdie.

Although not a legal requirement, the Board invites further representation onto the Board in a non-voting capacity. Non-voting attendees are currently Nick Jackson (Beaully Fishing Syndicate) and Neil Cameron (immediate past Chair Ness & Beaully Fisheries Trust).

Board Staff

The Board currently directly employs a full-time fisheries biologist and a full-time fisheries officer / bailiff. In addition, a seasonal bailiff has also been employed for the 2023 season. Current staff are: -

| | |
|------------------------------------|-----------------|
| Senior Biologist | Ruth Watts |
| Senior Biologist (maternity cover) | Anthony Watkins |
| Fisheries Officer / Bailiff | Ali Skinner |

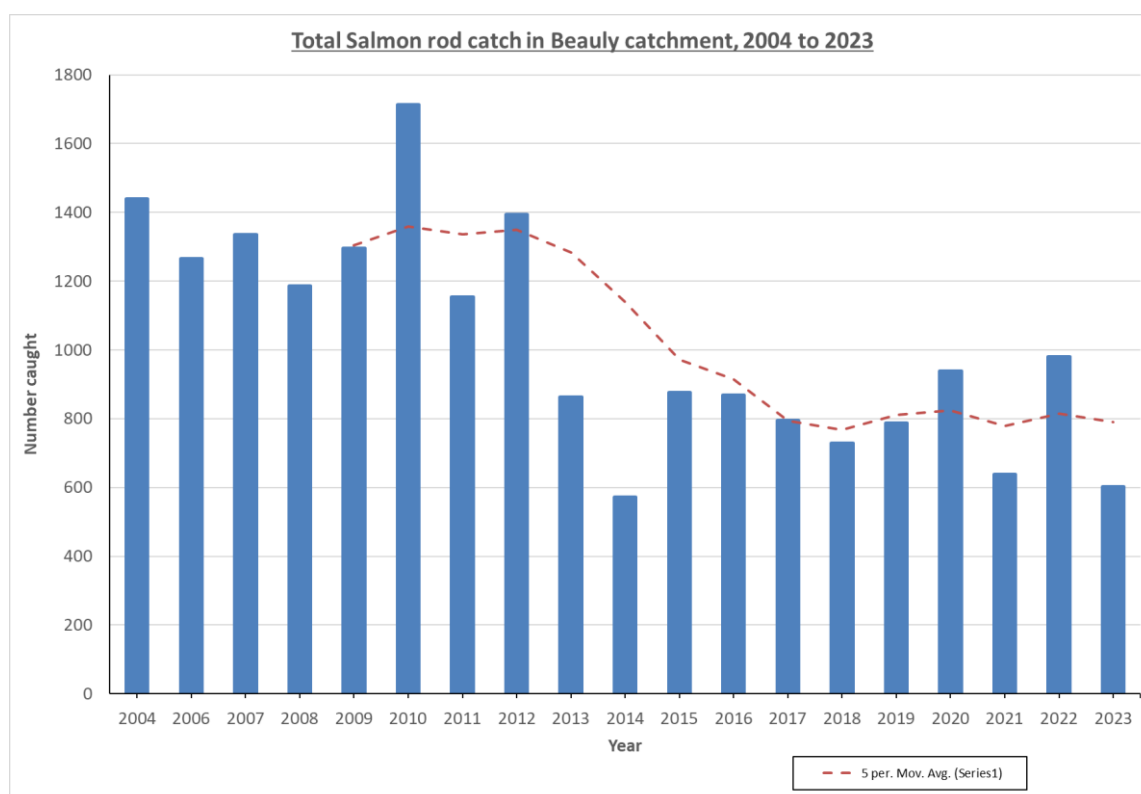
4.0 Fish Catches 2023

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 Catch

In the 2023 season, 602 salmon were reported to the board as being caught. Four proprietors failed to return a catch report to the board. Official MSS catch statistics report 603 salmon caught in 2023. The total number of salmon caught (according to the board's figures) was 23% lower than the 10-year average (779) and 24% lower than the 5 year average (790). The end of the season (October) saw peak catches on the Beaully catchment.

2004 to 2023 Salmon rod catch, with 5 year rolling average shown by dotted red line.

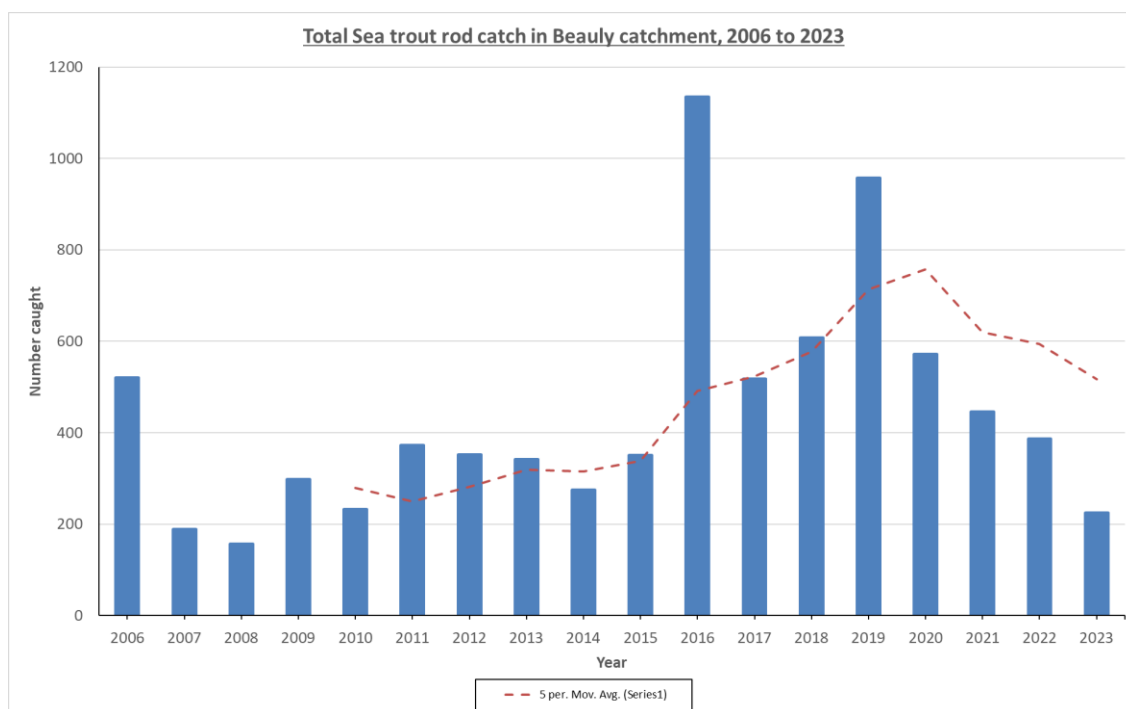


Sea Trout Rod Catch

In the 2023 season, 224 sea trout and finnock were reported to the Board. The ten-year average recorded by the board is 547 and the five-year average 517. This is the lowest recorded catch since 2008. Sea trout numbers on the Beaully can vary widely and the low number caught may be due to the low water levels during the 2023 season or wider movements of sea trout around the Moray Firth, but it does show a concerning steep decline after 2019. MSS official statistics report 113 sea trout and finnock caught in 2023 – this is a significant difference from the Board's

figure, and it appears that the Beaulieu Angling Club catch of 110 fish has not been included by MSS.

2006 to 2023 Sea trout rod catch, with 5 year rolling average shown by dotted red line.



5.0 Fish Counter Data – 2023

SSE installed artificial intelligence fish counters at Kilmoreack and Aigas dams in 2023 but encountered technical challenges when transferring large video files (>6GB), which resulted in many of the videos not uploading and approximately 40% of files were lost. Provisional counts of 2691 at Kilmoreack, and 2834 at Aigas, were reported to the Board, which likely represents a significant under-counting. The counters are operational for the 2024 season following improvements to the software and file transfer process, along with upgraded MK14 resistivity counters at Kilmoreack and Beannacharan.

6.0 BDSFB Conservation Policy

The Board has a statutory duty to act for the protection and improvement of the fisheries and for the increase of salmon and sea trout within its District. The Board's recommended conservation policy in place during 2023 is attached at [Appendix 1](#). The Board has approved a policy for 2024.

The recorded catch and release rate for salmon in 2023 was 97%.

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

7.0 Salmon Conservation Status

The Scottish Government introduced The Conservation of Salmon (Scotland) Amendment Regulations 2019. The River Beaully was Grade 1 in 2023 and this has been maintained for 2024.

8.0 Fishery Management Plan

The [Fishery Management Plan](#) was published at the end of 2022. An interactive 'storyboard' version was produced in spring 2023, and updated in early 2024, and is available to view on the Board's website.

The main aims of the Fishery Management Plan are to tackle the pressures faced by salmon and sea trout:

- 1) **Bailiffing:** Maintaining a strong bailiffing presence (see section 11.0).
- 2) **Fish habitat:** Assessing fish habitat in relation to hydro dams to see if there is an impact on the availability of spawning substrate with a view to better sediment management and habitat restoration if necessary (see section 12.0).
- 3) **Smolts:** Continuing smolt monitoring to inform regulated flows for better smolt survival plus conduct a smolt study in relation to the dams (See section 12.0)
- 4) **Riparian trees:** Encouraging riparian tree planting at the top of the catchment for climate change resilience (See section 10.)

The storyboard version of the Fishery Management Plan, 2023



9.0 Fish Surveys

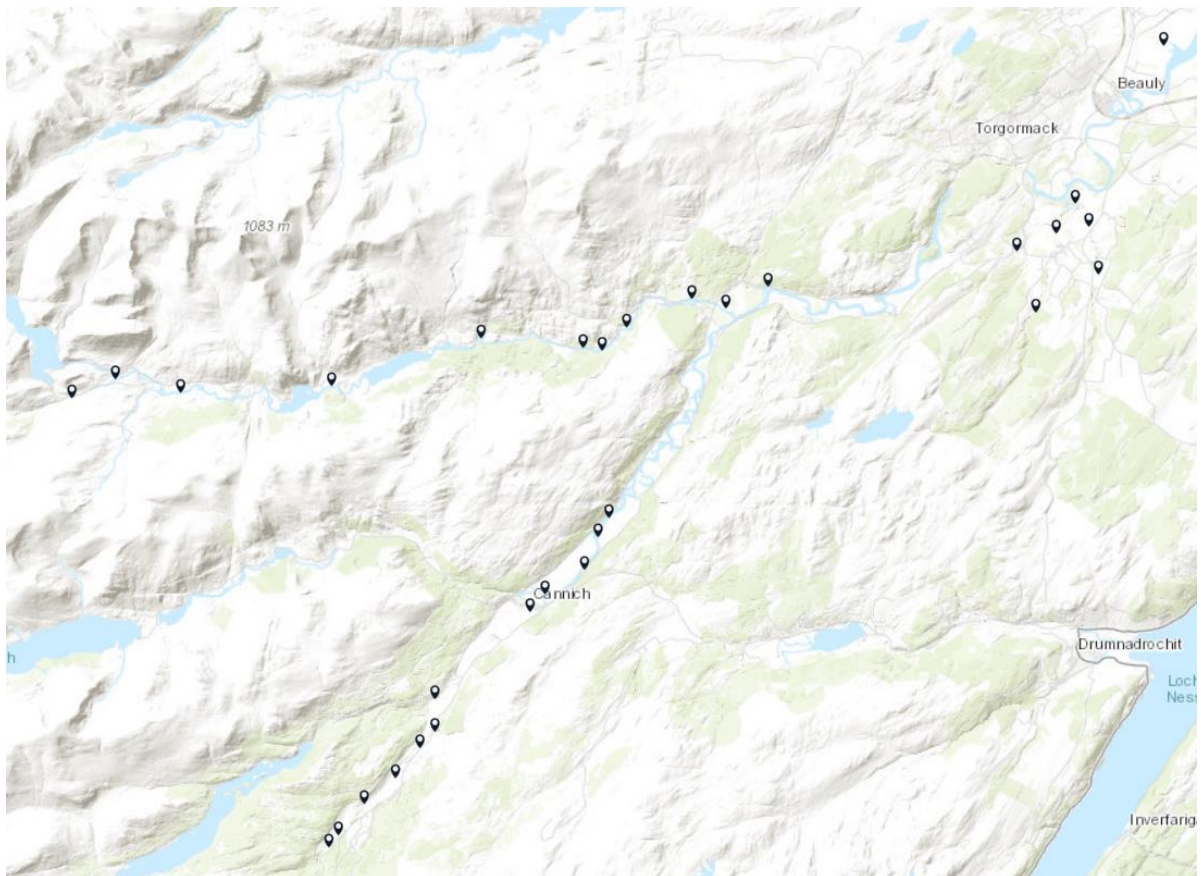
In 2023 the board carried out electrofishing, smolt trapping and participated in the Adult sampling project. Please see Section 12.0 'Working with SSE' for details of smolt trapping.

Electro-fishing

30 sites were surveyed for the National Electrofishing Programme Scotland (NEPS) in 2023, with the help of contractor Callum and several volunteers. Other than the mainstem of the River Beaully and the lower River Glass, which are too wide for effective quantitative electrofishing, there was a good spread of sites across the catchment, as illustrated in the map image below. Due to high water levels not as many sites as we would have liked to have surveyed on the mainstem R. Glass were undertaken.

The third year of the Farrar genetics sampling also took place (12 sites, 314 salmon fry) to help assess the number of spawning adults on the River Farrar and to look at other genetic patterns of salmon using the Farrar (e.g. run timing).

Overview of NEPS23 site locations



More survey work needs to be done in 2024 on the mainstem Farrar and Glass so that a statistical comparison can be made between these two main arms of the Beaully system in relation to hydro.

The 2023 electrofishing report is still to be completed.

Adult Sampling Project

2023 saw the board with the Lower Beaully Syndicate ghillies participate in the National Adult Sampling project. This involved the collection of scales, and accurate length and weight data from 62 fish caught on the Lower Beaully. Scale reading is again being done by Marine Scotland Science. The 2021 and 2022 report is available [here](#) on the website. A report covering all three years from 2021-2023 is currently being finalised by MSS and should be available by the end of the summer.

A salmon caught during the 2022 season on the R. Beaully



10.0 Update on Conservation Work

Habitat

Invasive species work

Invasive species control work in the catchment is funded by the Scottish Invasive Species Initiative (SISI) and we are guided by our [Biosecurity Plan](#). Phase 1 of the SISI project (2017 - 2023; funded by Heritage Lottery Fund) was succeeded by Phase 2 in 2023 and will run until 2026, thanks to Nature Restoration Funding. We are very happy that an Invasive Species Project

Officer, Trudi, who is coordinating the work across the Beaully, Conon and Ness catchments, started in early 2023.

We are at a key point on the Beaully where we can eradicate invasives before they take hold and damage the river ecosystem and fishery, so it is vital we act now and take the threat seriously. The extent of invasive plants (especially in and around Beaully) is more than the Board alone can deal with, so we work with our much-valued volunteers.

Key achievements:

- We continue to work with the **Beaully Balsam Bashers** and Lovat estate. 2023 was the third year of co-ordinated Himalayan balsam pulling and the positive impact of our work was very visible at several sites. In 2023, the Beaully Balsam Bashers gave us 103 volunteer hours. Also very helpful was a NatureScot volunteer day, with several of their staff helping us. All known sites were picked thoroughly including Wester Lovat by kayak (Ruth and Steve North). Less time was taken at sites compared to previous years so we are seeing an improvement (e.g. at Green bridge). As this was the third year of picking and seed is viable for three years we hope to see a drastic diminishment in abundance of balsam in 2024.
- Skunk cabbage control continues through a mixture of manual removal and spraying. Mauld was the only site for manual removal taking place in 2023. Repeat treatment was carried out at Kirkton burn site, along with spraying at Teanassie, Ferry point and ferry field.
- Japanese knotweed was treated at various sites in the catchment, including a key site at Struy which got its second year of treatment. Six volunteer days were utilised for this. Separate to SISI, grant funding of £9,000 was secured from the **Highland Nature Restoration Fund** to employ AMW Partnership to treat most of the knotweed from the Priory downstream to the estuary, in August and September 2023.
- Eight volunteers monitored mink rafts in 2023, and these are now coordinated by Trudi – 433 volunteer hours were recorded for January to September, along with 23 hours of BFB staff time. Mink are non-native voracious predators and can impact on the wider biodiversity of the river. We have now installed nine Remoti units to expand our network and enable more effective trapping of mink.

Invasive species volunteers 2023



Riparian Tree Work

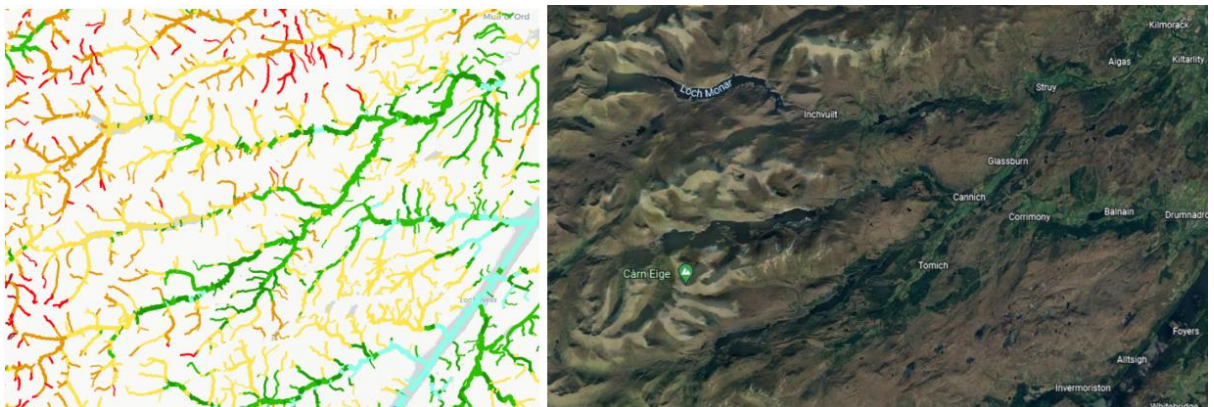
(No update on this)

Planting riparian trees (or encouraging natural regeneration along river banks) is the easiest way of making the catchment resilient to climate change and has multiple other benefits. We have been encouraging landowners to take up riparian tree planting in the following ways:

-Following on from the 'Trees, Fish, and Carbon Credits' talk hosted by the board in February 2022, a draft riparian forestry plan was drawn up for and with input from Braulen estate. Several site visits have occurred with Paul Greaves the Trees for Life Riparian project Officer who can help provide support above and beyond what Forestry Grant Scheme can provide. The plan is now with the Factor of the estate who may decide to incorporate riparian planting into the Long-Term Forest Plan.

-A **catchment prioritisation review** comparing the [planting prioritisation maps](#) produced by Marine Scotland's Scottish River Temperature Monitoring Network with google earth imagery was conducted in October 2022 and the findings were shared with Erchless, Cannich, and Guisachan estates.

Catchment Prioritisation Review Oct 2022



11.0 Fisheries Protection (Ali Skinner)

I have a varied role, and this includes working with the Senior Biologist, Seasonal Bailiff, Ghillies and volunteers.

The new seasonal Bailiff, Reece Paton, started in mid-February, and I have been training him, showing him the catchment, and introducing him to various contacts across the catchment. Going forward, we will be patrolling the catchment together, undertaking a combination of early morning, daytime, twilight, night, and weekend patrols until Reece is up to speed with bailiffing and able to patrol the catchment on his own.

I also keep in regular contact with Police Scotland's Wildlife Crime Officer and the Water Bailiffs from the Ness and Cromarty Boards to share any Fisheries intelligence.



Beaully Fishery Board

- Attended SSE meeting with Senior Biologist and board members.
- Life jackets were serviced, and equipment purchased for the coming season.
- Monthly team's meetings were held with the Chair FSN, MSN, the Senior Biologist to discuss operational plans for the coming season.
- My yearly review was conducted by FSN and MSN.
- Arranged for both company vehicles to be MOT and fully serviced.
- Arranged for Seasonal Bailiff and two ghillies to sit the bailiff exam.
- What's App group set up with River Glass Syndicate.
- Regular contact with SEE Staff at Kilmorack and Aigas Dam.
- Regular contact with Beaully Angling Club Chairman and Anglers.

People: Community Engagement, Participation and Heritage

- Attended the opening of the 2024 Salmon season.
- The Boards Annual report will be printed and will be available in all Syndicate huts.
- Regular posts on Facebook.
- In regular contact with Anglers during the season.



Opening of the 2024 Salmon Season on the River Beaully

Monitoring: Kelts

- Checking for Salmon and Sea Trout Kelts above and below Kilmorack and Aigas dams throughout the months of January, February, and March.
- No Kelts were observed below or above Aigas and Kilmorack dams.
- The Aigas and Kilmorack dam sluice gates were opened in early January 24 and February 24.
- No Kelts were spotted in the Belladrum or Teannasie burns during January or February.
- Smolt Gates were inspected in May 24 - only a few smolts seen in gate slots.



Sluice gate open on Aigas and Kilmorack dams early January and February for Kelt release

Smolts

- I will be installing and monitoring the 6ft smolt trap at Erchless hut on the Upper Beaully from April until the end of May on a rota basis with the Senior Biologist, Seasonal Bailiff, and volunteers.
- Purchased equipment for the Smolt trap.

Predation

- Bird count was arranged and completed in January, and I updated the sawbill spreadsheet. Further bird counts were arranged for late March/early April and May 2024.
- Seal spreadsheet was updated following Seal sightings in the Lower Beaully.

Invasives (Scottish Invasive Species Initiative)

- Completed the SISI return.
- Mink Remoti devices were set up on the data base and installed in our catchment in February and March 24.
- Meeting with the Invasive Officer to discuss year ahead.

Other monitoring work

- Installed river temperature loggers on the River Beaully at Cruives Lodge, Tomich and Misge with Ant.
- All Electro fishing data sheets were entered onto the SFCC database. This is a very time-consuming exercise and the processes requires revising prior to this year's data being collected.

River Patrols

The total numbers of patrols (carried out by both the Fishery Officer and Seasonal bailiff) are shown below.

| River | Patrols May 23- May 24 | Warning Letters Issued/Advice given |
|---------------------|------------------------|-------------------------------------|
| BAC water | 180 | 10- Verbal Warnings |
| Beaully - Syndicate | 395 | 24 persons Removed/Warning given |
| Glass | 165 | 4 Verbal warnings |
| Farrar | 38 | 0 |
| Beaully Firth | 220 | 18 Verbal warnings. |

Showed our Seasonal Bailiff the Beaully Catchment and introduced him to the river Ghillies, SSE staff and BAC anglers.

- Initial catchment patrols will be arranged with Police Scotland's Wildlife Crime Officers, and this will be ongoing throughout the season.
- Contact Marine Scotland Compliance to conduct a joint Rib/land patrol with the Beaully Bailiffs and Marine Scotland Fishery Officers on the Beaully Firth, for July- August this year.

I continue to foster excellent working relationship with the Bailiffs, Ghillies, Police Scotland's Wildlife Crime Officers, river watchers, volunteers, and staff from SSE.

We will continue to keep a very high profile to deter poaching activity on the rivers and along the coastline. This consists of carrying out a lot of late-night and early morning patrols. Whilst poaching activity may be declining, there is no doubt that without the dedicated professional work of the BSFB Bailiffs, the rivers Beaully, Glass and Farrar would be far more of a target for such illegal activity.

Please feel free to contact me regarding any issues on the river by email at ali@beaullyfisheryboard.org or by phone on 07786741482.

12.0 Working with SSE

The Beaully system is heavily affected by hydro-electric schemes operated by SSE. The Board has a good working relationship with SSE and recognises that through working together improvements for fish and the river can be made. For a number of years members of the Board have held twice annual liaison meetings with representatives of SSE. 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.

Smolt monitoring: Assessing smolt run timing for improved flow management and smolt survival.

Smolt monitoring is carried out in the catchment to identify smolt run timing to enable better flow management by SSE for improved smolt survival and passage at the dams. Building on work done in 2021, 2022 and 2023, a 6ft rotary screw trap provided by SSE was installed at the Erchless hut (approximately 750m downstream of the Junction pool and the mouth of the River Farrar) on the River Beaully, in 2024.

The Erchless smolt trap site, in high flows in early April (left) and low flows in May (right), 2024.

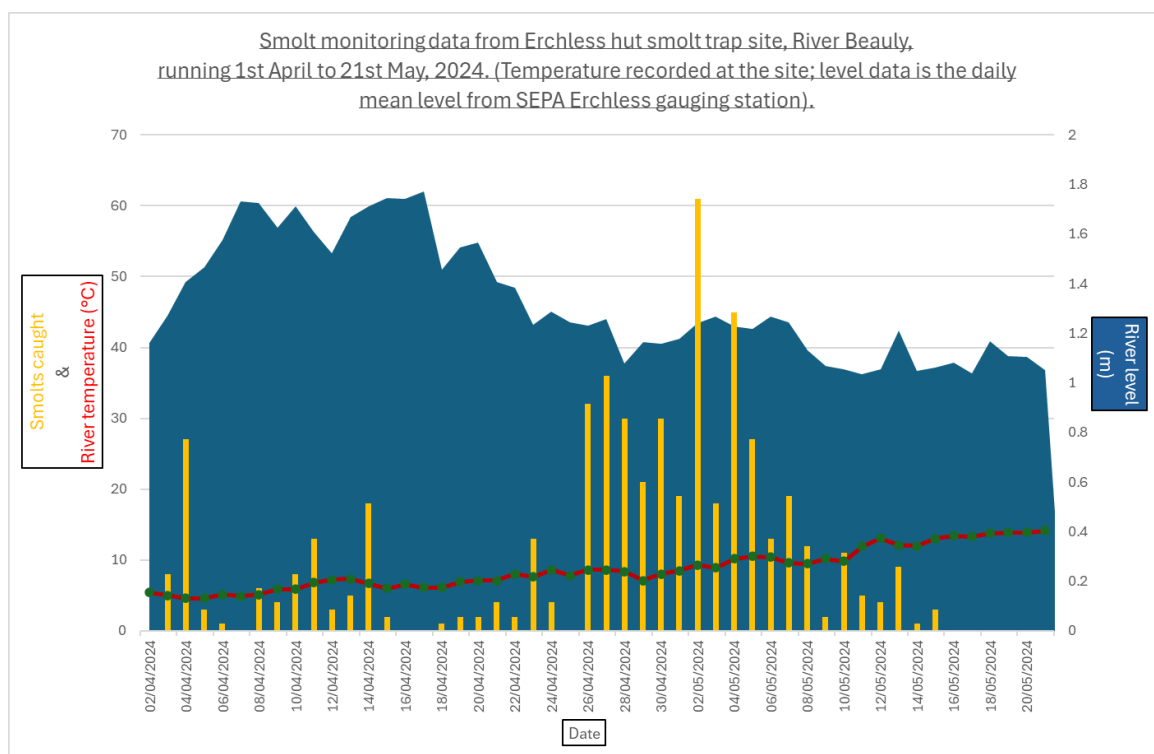


This monitoring found smolts to be running on the Beaully (above the dams) from 3rd April – 15th May (drum was lifted on 21st May, after six consecutive days of zero captures). A total of 524 salmon smolts (including pre-smolts – yet to fully silver-up) and three trout smolts were captured during this period. This is illustrated, alongside the river level data (from the SEPA Erchless gauging station) and the river water temperature that we recorded on-site, in the chart below. The results in 2024 were a good improvement on previous years sampling but based on a potential estimated smolt run of 80,000-100,000 for the Beaully catchment (not all of which, but the majority, would be passing this trapping site), this represents a very low capture efficiency for the trap. Many more fish were expected to be caught, as the trap ran well throughout the trapping period, and the site was considered very suitable.

Trap efficiency was assessed on four occasions, by dye-marking smolts and releasing them 300m upstream of the trap, and then seeing how many were recaptured in the trap. The recapture rates were very mixed – 27%, 50%, 0% and then the fourth batch were missed due to a branch becoming wedged in the trap and stopping it turning, on the day we released the fish upstream. Due to only testing during low flows, using small sample sizes of smolts (14-18 fish per batch), and on only three occasions, this testing is not considered robust.

Considerable thanks are due to the nine volunteers who gave their time to help us with the 2024 smolt monitoring.

SSE's smolt protection protocol was similar to that in place in 2023. SSE implemented Phase 1 flows for smolts between 1st April-31st May with Phase 2 flows being in place between 22 April and the end of May. SSE staff have been monitoring the number of smolts in the dam gate slots and low numbers 10-40 were observed in early May, but on 23rd May this rose to approximately 200 smolts being seen, and on the weekend of 25th/26th approximately 500 have been reported.



Flows and Sediment Management

Identifying potential hydro-morphological issues, particularly lack of spawning substrate, in the catchment is a key part of our work-programme and a priority in our Fishery Management Plan. This is based on an increasing awareness of the importance of appropriate sediment management on rivers with barriers to sediment movement, and can therefore offer a way of improving fish habitat in certain areas of the wider Beaulieu catchment. Other Boards are doing this work, and highlighting that whilst run of river hydro CAR licences can include sediment management conditions, this is lacking in large hydro impoundment CAR licensing.

In summer 2023 Ruth completed walkovers of the R. Farrar and R. Beaulieu to assess the potential impact large hydro might be having on fish habitat (in particular spawning habitat), as there is an absence of sediment management on these rivers. Reports on both were also completed, in late 2023, which included a review of old photos which help to illustrate how the rivers have changed since the dams were put in in the late 1950s. Recommendations for further work and remediation have also been included.

The reports have received positive feedback from SEPA, and currently sit with SSE for review. Further discussions are also needed within the Board as to how best to progress this work.

Then and now photo comparison, Ross's pool, R. Farrar. February 2023



Kelt monitoring

A significant proportion of kelts may come back as repeat spawners so it is vital that they are allowed unimpeded passage out of the catchment. Kelts are able to travel down the fish passes at all three dams in the accessible reach but sometimes numbers above the dams can build up. SSE and Board staff regularly check for this and no kelts were observed in early 2024.

Temperature monitoring

We have three temperature loggers in the catchment now, with the latest addition being installed on the Lower Beaully at Cruives, in November 2023, complimenting the existing ones above Tomich on the Abhainn Deabhag, and on the U. Misge, at the top of the R. Farrar. Water temperature is very important for fish and gives us an insight into smolt run timing, peak summer temperatures, and when upstream migration can occur. The new logger is in below Kilmorack dam to monitor temperatures in early winter, and if it is $>5^{\circ}\text{C}$ into December, it could be good to increase fish lift operations into December (5°C is seen as the cut-off for migration through Borland lifts).

13.0 Statutory Duties

Stocking Applications

Under the Aquaculture & Fisheries (Scotland) Act 2007, the Board has a duty to consider any application for stocking of any life stage of salmon or sea trout. Written consent must be obtained from the Board before any such stocking takes place.

No applications for stocking were received by the Board during 2023. The Board does not currently operate any stocking programme of its own.

Compliance with Good Governance

Meetings

The annual meeting of qualified proprietors was held on 8th June 2023. This meeting was publicised by means of the Board's website and direct notification to proprietors and a copy of the notice sent to the Scottish Government. The minutes from the annual meeting of June 2023 can be viewed at <http://beauly.dsfb.org.uk/>

An annual public meeting was held on 7th December 2023. Five board members attended and no members of the public attended.

In addition, meetings of the Board were held on 28th March, 8th June, 28th September, 7th December 2023 and 19th March 2024. These meetings were publicised by means of the Board's website. The approved minutes from these meetings can be viewed at <http://beauly.dsfb.org.uk/>

Annual Report and Accounts

This annual report will be published at <http://beauly.dsfb.org.uk/>. The annual report for 2022-23, including approved accounts for the year to 31 December 2022, was published on the same website and a copy sent to Scottish Government. Draft Annual Accounts to 31 December 2023 are attached to this report at Appendix 2.

The annual report 2023-24 and accounts for 2023 will be published on the website once approved.

Complaints

The Board has set up and maintains a complaints procedure which can be viewed at <http://beauly.dsfb.org.uk/>. The procedure was reviewed at the Board meeting of 4 December 2014 and was updated in April 2023. 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, Laxford 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.

14.0 Other work

Bird Counts

Ali Skinner co-ordinated two 2023 spring sawbill counts to aid our 2023 licence application. These were carried out 25 January and 17 April with volunteers. Bird count results, observations recorded by ghillies and scaring and shooting activities were submitted to NatureScot as part of a control licence renewal application.

A slight revision of the monitoring plan has occurred in 2024, following advice from Roger Knight on the Spey – four surveys will now take place each year, in October, December/January, late March and early May. In line with this, three surveys have been undertaken across the catchment so far in 2024, by BFB staff and the LBFS ghillies.

'Specialist' seal monitoring and scaring

Seals are becoming more frequently sighted, and observed predating on salmon, in the River Beaully, downstream of Kilmorack dam, and the use of the seal reporting app has been well used. A newly acquired acoustic deterrent device (ADD) will be deployed when ever possible, to add to the scaring tactics that are available for use, and give support to the licence application that has been recommended to be filled in and sent, in January 2025, to improve predator management on the river.

Burn clearing

Proprietors were contacted to help ensure burns were clear ahead of the November 2023 spawning season. Ali conducted inspections of the Belladrum catchment; little in the way of blockages were observed.

Oral History Project

Louise Senior, a NatureScot funded, Working with Rivers Trainee in Spring 2022, has carried on her work (in a voluntary role), with the report writing, following the successful Oral history project that she and Ruth conducted. In total, they chatted to 13 interviewees about their insights and memories of the river. For more information see page 16 of [FMS's annual review 2023](#) or have a listen here: <https://www.ambaile.org.uk/search/?searchQuery=Beaully+Fishery+Board>



Finalising the report, by way of getting approval from all participants on their sections of the report, is soon to be completed.

Estuarine Netting

BFB have been working with the Ness board with the aim of buying out a couple of key estuarine netting stations in the firth. This should protect returning adult salmon from possible commercial fishery interests. Whilst the Sea Park (Longman) buyout should conclude shortly (awaiting confirmation from Crown Estate Scotland that there is no Crown interest), the Kincurdie buyout is not progressing as the family is not currently willing to sell.

Advice and Consultations

Since the last Annual report, responses and advice were provided for Beaully to Peterhead 400kV line (SSEN), NatureScot's Beaver Environmental Assessment, Crathaich windfarm, Railway works at Kirkhill, a beaver translocation consultation (Trees for Life) at Abriachan, and Culligran power station upgrade proposals.

Incidents

We investigated:

- Forestry related bank works on the Belladrum burn – reported to SEPA.
- Aigas fish pass, brief outage in August.
- Beanavean dam emergency works - valve repair, and no comp flow, in September.

15.0 Priorities for the forthcoming year

Our priorities for the coming year are in line with our statutory function and Fishery Management Plan. The Fishery Management Plan (Storyboard version) is available through our website. We hope to do the following:

Fisheries Protection

We will ensure **bailiffing** is carried out during the fishing season in co-ordination with Marine Scotland compliance, Police Scotland, and neighbouring catchments. We will continue to encourage proprietors to improve their permitting systems for more effective bailiffing.

Fish Surveys

There is no **National Electro-fishing Programme for Scotland (NEPS)** in 2024, so it is hoped electro-fishing surveys will focus on further assessing the potential hydro-morphology (substrate and flows) pressure in relation to the dams. For a robust statistical analysis, to be able to compare the densities of fish found on the River Glass and River Farrar (hydro impact) sufficiently, more sites than have been surveyed to date, need to be assessed. The Farrar genetics study will also be carried out, which will be the fourth consecutive year of the study.

The board may host a UHI intern (if available) and/ or contractor over the summer to get the electro-fishing work done; however the merit of this, versus using the seasonal bailiff to assist, needs to be discussed by the Board.

The board will participate in the **National Adult Sampling Project** again in 2024, in partnership with the Lower Beaully Fishing Syndicate ghillies.

Habitat Improvement

(As in 'Working with SSE' section, below) The hydromorphology reports on the R. Beaully and R. Farrar that Ruth completed in 2023 are with SSE and we await their opinion on them, followed hopefully by a meeting with them and SEPA in July. This still needs to be fully discussed by the Board.

The board will continue to eradicate **invasive species** in the catchment in an upstream to downstream direction with help from our Invasive species officer, Trudi. A focus in 2024 will be managing a contractor for the second year of treatment of the large stand of Japanese Knotweed at Beaully (on the riverbank close to the Priory, and downstream) as this will have multiple biodiversity and community benefits. We now have four willing (and trained) volunteers be able to help with follow-up treatment. We will also continue to support the **Beaully Balsam Bashers** in this fourth successive year of co-ordinated pulling.

We aim to continue encouraging more **riparian trees** to grow in the upper catchment. Specifically through engaging with landowners, Riverwoods, and Trees for Life's Riparian Officer to help buffer the future impacts of climate change.

Working with SSE

We are working with SSE on future smolt monitoring plans for improved smolt survival. This will likely involve improving our monitoring with the 6ft rotary screw trap at Erchless, following partial success in 2024, to improve our estimate of when smolts are running. This may also start to allow us to estimate smolt output for (most of) the catchment.

We will continue to work with SSE to refine the smolt protocol, and get a better understanding of the required level of generation at the dams to optimise smolt passage through the turbines.

The hydromorphology reports on the R. Beaulieu and R. Farrar that Ruth completed are with SSE and we await their opinion on them, followed hopefully by a meeting with them and SEPA in July. This still needs to be fully discussed by the Board.

We will continue monitoring for kelts upstream of the dams.

Other work

The Board will continue to gather evidence to inform licence applications for **piscivorous bird** management and make improvements to the monitoring of '**specialist**' seal ingress into the river, to include the recording of the use of the newly acquired Acoustic Deterrent Device (ADD); and gathering all required information to support the application for a licence to control seals on the river, from MDLOT (Marine Directorate – Licensing Operations Team), in January 2025.

Continued co-ordination of blockage clearing on tributaries will continue to ensure good **fish passage**.

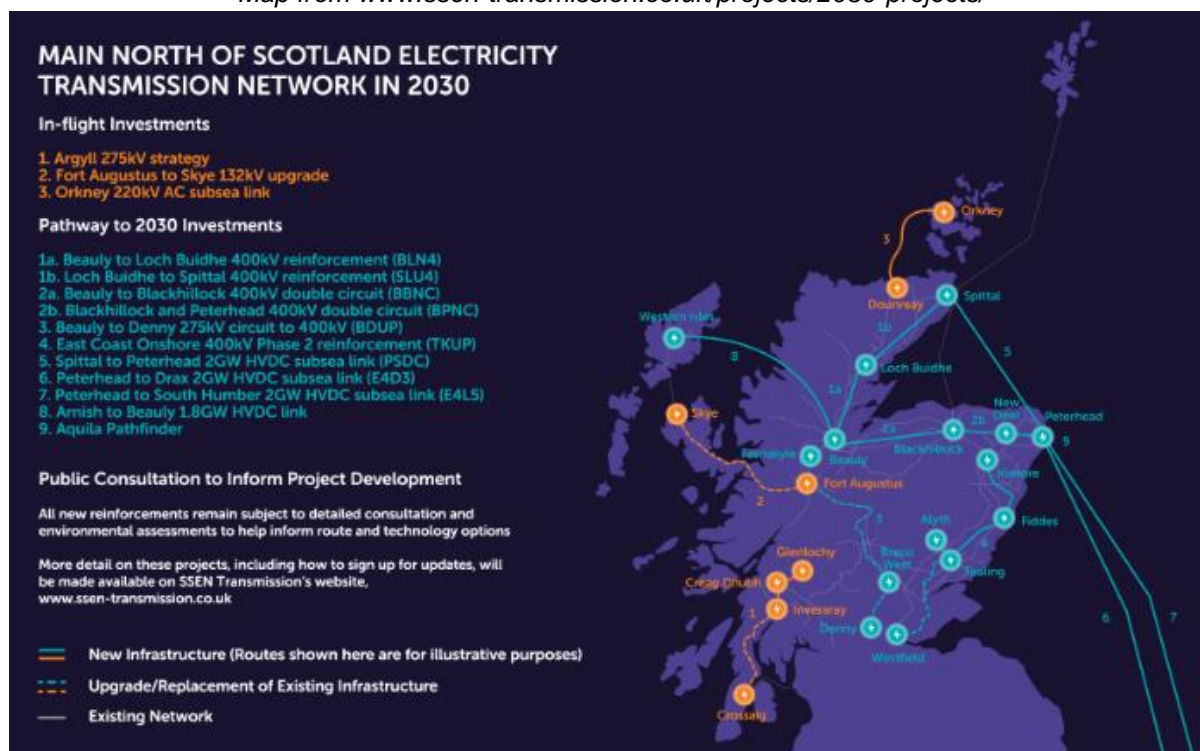
Helping Louise (our 2022 Working with Rivers trainee), who is working as a volunteer, to complete the **Oral History Project** – need to chase up participants for their approval.

We will continue to work with the Ness board on reducing the threat from **estuarine netting** in the firth.

We will also continue **providing advice** to developers and proprietors, and support landowners to participate in Agri-environment schemes and other grant funding schemes.

We are expecting a significant amount of consultation from SSN in relation to a tranche of overhead transmission lines and related infrastructure. The large amount of development is part of the delivery of the UK's [2030 Net Zero targets](#), and is likely to significantly alter the local landscape.

Map from www.ssen-transmission.co.uk/projects/2030-projects/



Report prepared by: -

Alastair Campbell, Clerk to the Board

Anthony Watkins, Senior Biologist

Ali Skinner, Fisheries Officer, Bailiff

APPENDIX 1

BEAULY DSFB CONSERVATION POLICY 2023

BEAULY DISTRICT FISHERY BOARD

SALMON & SEA TROUT CONSERVATION POLICY

2024

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. This Conservation Policy represents a minimum requirement all anglers should adhere to.

SALMON

Given current concerns regarding salmon stocks, the Board supports and encourages responsible catch and release practice throughout the season, with the aim of achieving 100%. Specific policy guidance is given below.

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://beaully.dsfb.org.uk/>
- The use of 'knotless' mesh landing nets is a legal requirement and will help prevent the fish from being damaged.
- Be mindful of water temperature. During a warm summer the best time to fish will be in the morning before river temperatures have warmed up. When water temperature is above 18°C consider stopping fishing until temperature is lower. Warm water holds less oxygen, and a fish played in warm water will be more stressed, and this can decrease survival rates for released fish.

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

Fresh-Run

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

Salmon



Maturing 'coloured' Cock & Hen

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

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



'Unseasonal' Cock & Hen in Breeding Dress

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

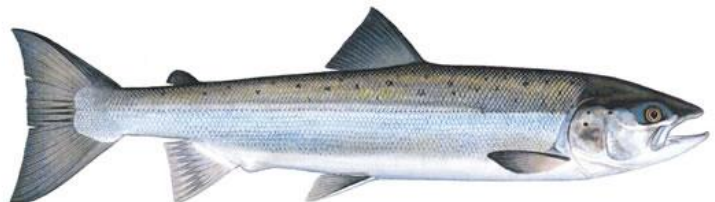
Hen: This is a summer fish – 'springers' are often darker by spawning time while late entrants may still be silver flanked. Fully mature hens have soft, swollen bellies and spawning is imminent if they also have protruding vents.



'Unclean'

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

Kelt



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

APPENDIX 2

DRAFT ANNUAL ACCOUNTS TO 31 DECEMBER 2023

BEAULY DISTRICT FISHERY BOARD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

A9 Accountancy Limited
Chartered Accountants
Elm House
Cradlehall Business Park
Inverness
United Kingdom
IV2 5GH

BEAULY DISTRICT FISHERY BOARD

CONTENTS

| | Page |
|-----------------------------------|-------|
| Accountants' report | 1 |
| Profit and loss account | 2 |
| Balance sheet | 3 |
| Statement of changes in equity | 4 |
| Notes to the financial statements | 5 - 7 |

BEAULY DISTRICT FISHERY BOARD

REPORT TO THE BOARD ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF BEAULY DISTRICT FISHERY BOARD

I report to the board on my examination of the accounts for the period ended 31 December 2023 which are set out on pages 2 to 7.

Respective responsibilities of river proprietors and examiner

The river proprietors are responsible for the preparation of the accounts in accordance with the requirements of the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003 and the Aquaculture and Fisheries (Scotland) Act 2013. The river proprietors consider that an audit of the financial statements is not required. It is my responsibility to examine the accounts and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the board and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the board members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter had come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records and prepare accounts in accordance with the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003 or the Aquaculture and Fisheries (Scotland) Act 2013 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Heather E Young CA CTA

A9 Accountancy Limited

Chartered Accountants

.....

Elm House
Cradlehall Business Park
Inverness
IV2 5GH

BEAULY DISTRICT FISHERY BOARD

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Turnover | 154,046 | 131,233 |
| Administrative expenses | (159,722) | (130,315) |
| Operating (loss)/profit | (5,676) | 918 |
| Interest receivable and similar income | 937 | 157 |
| (Loss)/profit before taxation | (4,739) | 1,075 |
| Tax on (loss)/profit | - | - |
| (Loss)/profit for the financial year | (4,739) | 1,075 |

The profit and loss account has been prepared on the basis that all operations are continuing operations.

BEAULY DISTRICT FISHERY BOARD

BALANCE SHEET

AS AT 31 DECEMBER 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-----------------|---------------|----------------|---------------|
| Fixed assets | | | | | |
| Tangible assets | 3 | | 4,429 | | 6,005 |
| Current assets | | | | | |
| Debtors | 4 | 7,442 | | 8,665 | |
| Cash at bank and in hand | | 91,224 | | 87,818 | |
| | | <u>98,666</u> | | <u>96,483</u> | |
| Creditors: amounts falling due within one year | 5 | <u>(12,121)</u> | | <u>(6,775)</u> | |
| Net current assets | | | 86,545 | | 89,708 |
| Net assets | | | <u>90,974</u> | | <u>95,713</u> |
| Capital and reserves | | | | | |
| Retained earnings | | | 90,974 | | 95,713 |
| Trustee funds | | | <u>90,974</u> | | <u>95,713</u> |

In accordance with the engagement letter dated 3 May 2022, we approve the financial statements set out on pages 2 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 A9 Accountancy Limited with all information and explanations necessary for their completion.

The financial statements were approved and signed by the director and authorised for issue on

.....
Frank Spencer Nairn
Chairman

BEAULY DISTRICT FISHERY BOARD

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2023

| | Profit and loss reserves £ |
|---------------------------------------|-------------------------------------|
| Balance at 1 January 2022 | 94,638 |
| Year ended 31 December 2022: | |
| Profit and total comprehensive income | 1,075 |
| | <hr/> |
| Balance at 31 December 2022 | 95,713 |
| Year ended 31 December 2023: | |
| Loss and total comprehensive income | (4,739) |
| | <hr/> |
| Balance at 31 December 2023 | 90,974 |
| | <hr/> <hr/> |

BEAULY DISTRICT FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

1.1 Statement of compliance

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

1.2 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.

1.3 Turnover

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

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|----------------------|-------------------------|
| Tenants improvements | 10% straight line basis |
| Plant and equipment | 25% straight line basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

| | 2023 Number | 2022 Number |
|-------|----------------|----------------|
| Total | 3 | 3 |

BEAULY DISTRICT FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Tangible fixed assets

| | Tenants improvements £ | Plant and equipment £ | Total £ |
|------------------------------------|------------------------------|-----------------------------|------------|
| Cost | | | |
| At 1 January 2023 | 4,648 | 6,091 | 10,739 |
| Additions | - | 549 | 549 |
| At 31 December 2023 | 4,648 | 6,640 | 11,288 |
| Depreciation and impairment | | | |
| At 1 January 2023 | 465 | 4,269 | 4,734 |
| Depreciation charged in the year | 465 | 1,660 | 2,125 |
| At 31 December 2023 | 930 | 5,929 | 6,859 |
| Carrying amount | | | |
| At 31 December 2023 | 3,718 | 711 | 4,429 |
| At 31 December 2022 | 4,183 | 1,822 | 6,005 |

4 Debtors

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | 2,810 | 4,636 |
| Prepayments and accrued income | 4,632 | 4,029 |
| | 7,442 | 8,665 |

5 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|-----------|-----------|
| Trade creditors | 8,361 | 4,132 |
| Taxation and social security | 2,254 | 1,617 |
| Accruals and deferred income | 1,506 | 1,026 |
| | 12,121 | 6,775 |

6 Financial commitments, guarantees and contingent liabilities

Amounts not provided for in the balance sheet

The total amount of financial commitments not included in the balance sheet is £273 (2022 - £6,008).

BEAULY DISTRICT FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Related party transactions

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

8 Control

The board is controlled by the elected proprietors.

BEAULY DISTRICT FISHERY BOARD
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

BEAULY DISTRICT FISHERY BOARD

DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

| | 2023 £ | 2023 £ | 2022 £ | 2022 £ |
|---|-----------|-----------------------|-----------|---------------------|
| Turnover | | | | |
| Levies receivable | | 79,719 | | 76,217 |
| Income from SSE Renewables | | 49,481 | | 43,596 |
| Contracting income | | 24,020 | | 6,920 |
| Grants and subsidies | | 826 | | 4,500 |
| | | <u>154,046</u> | | <u>131,233</u> |
| Administrative expenses | | | | |
| Wages and salaries | 84,154 | | 75,729 | |
| Social security costs | 3,076 | | 2,421 | |
| Staff clothing | 12 | | 274 | |
| Health & safety costs and training courses | 365 | | 60 | |
| Staff pension costs defined contribution | 2,826 | | 2,788 | |
| Power, light and heat | 917 | | - | |
| Upkeep of property | - | | 1,046 | |
| Fisheries Management Scotland | 1,606 | | 2,686 | |
| Insurance | 3,136 | | 2,600 | |
| Small tools and equipment | 1,009 | | 1,483 | |
| Computer running costs | 112 | | 142 | |
| Motor running expenses | 14,185 | | 16,398 | |
| Administration costs | 15,216 | | 10,295 | |
| Legal and professional fees | 604 | | - | |
| Accountancy | 5,753 | | 3,350 | |
| Bank charges | 109 | | 133 | |
| Advertising | 498 | | 573 | |
| Telecommunications | 1,950 | | 980 | |
| Irrecoverable VAT | 8,662 | | 5,756 | |
| Sundry expenses | 1,603 | | 1,614 | |
| Project expenses | 11,804 | | - | |
| Depreciation | 2,125 | | 1,987 | |
| | | <u>(159,722)</u> | | <u>(130,315)</u> |
| Operating (loss)/profit | | <u>(5,676)</u> | | <u>918</u> |
| Interest receivable and similar income | | | | |
| Bank interest received | 937 | | 157 | |
| | | <u>937</u> | | <u>157</u> |
| (Loss)/profit before taxation | 3.08% | <u><u>(4,739)</u></u> | 0.82% | <u><u>1,075</u></u> |

