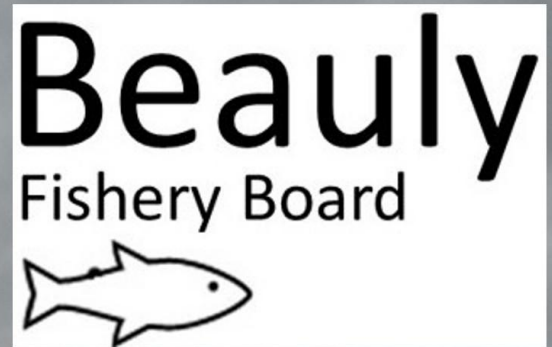




Annual Report 2025-2026

June 2026

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Appendix 1

BEAULY DSFB CONSERVATION POLICY 2026

Appendix 2

ANNUAL ACCOUNTS TO 31 DECEMBER 2025

Report prepared by: -

Hamish Hope, Clerk to the Board

Ruth Watts, Senior Biologist

Ali Skinner, Water Bailiff

1.0 Foreword

On behalf of the Board, I am pleased to present the 2025/26 Annual Report together with the draft accounts for the year ending 31st December 2025.

This year has again demonstrated the commitment of our staff, Board members and volunteers in delivering the Board's statutory responsibilities and progressing the priorities set out in our Fishery Management Plan. I would like to thank Ruth Watts, Senior Biologist, and Ali Skinner, Water Bailiff, for their continued hard work, supported by Reece Paton as Seasonal Bailiff and the wider team delivering invasive species control and monitoring work across the catchment.

The year has presented significant challenges. As was the case across Scotland, reported salmon catches were notably below both five and ten-year averages, reflecting wider pressures on stocks, including poor marine survival, drought conditions and operational issues affecting fish passage. While catches of sea trout showed some improvement on the previous year, they remain well below historic levels and are a continuing concern.

The hydro schemes within the catchment have the biggest man-made in-river impact on the Beaully fishery. Our work with SSE Renewables remains central to managing these pressures, particularly in relation to smolt passage, flow management and fish counter data. While data capture has improved, gaps remain, and the Board will continue to work collaboratively with SSE whilst maintaining pressure to ensure more robust and reliable monitoring in future.

Progress has been made in key areas of the Board's conservation work. The ongoing work to develop a catchment Sediment Management Plan represents an important step forward in addressing habitat limitations caused by historic hydro development. Work on tackling predation and invasive species continues to deliver tangible results, supported by dedicated volunteers and partner organisations, while smolt monitoring and the project to trial smolt passage mitigation measures will help to shape future management approaches.

Looking ahead, the Board's focus remains on improving fish passage, restoring habitat, addressing predation pressures and strengthening partnerships across the catchment. We also anticipate continued engagement with major infrastructure proposals associated with energy transmission, ensuring that the interests of the river and its fisheries are fully represented.

I thank all Board members for their ongoing commitment and encourage proprietors and stakeholders to remain engaged with the Board's work as we seek to safeguard the long-term future of the Beaully fishery.

Alastair Campbell
Convenor

We continue to deliver on our Fishery Management Plan, albeit slowly with limited staffing resource.

I am pleased that our smolt monitoring to inform SSE flows is transitioning to more of a direct mitigation measure as the smolt run takes in a lot of staff time and we need to maximise our effectiveness. There are clearly challenges associated with smolt trapping at Erchless that need to be overcome to know if trap and truck mitigation could help smolt survival out of the catchment and resultant adult return. Monitoring this trial mitigation to know whether it is effective or not will be essential.

With the drafting of our Catchment Sediment Management Plan, this feels like a big step forward in terms of engagement with proprietors, external stakeholders and potential funders in relation to gravel augmentation and river restoration of the rivers Beaully and Farrar. A lot of work has gone in already to understand the current distribution of habitat in the catchment in relation to the hydro dams and time needs to be spent now finalising this plan so that we can move forward. We hope to improve the distribution of salmon spawning habitat, protect the rivers from further habitat degradation, and improve the resilience of salmon in the Beaully catchment as a whole.

We welcome Reece back as Seasonal bailiff and appreciate his help.

Having recently re-located the office to Muir of Ord it feels as if this is a new chapter for the board, especially as I will be leaving the board in July and new blood will come in. It has been a pleasure working for the board over the last six years, and an absolute privilege working in the Beaully catchment. Thank you so much. I hope to continue supporting the re-invigoration of Ness and Beaully fisheries trust, so perhaps won't be going far away.

Please get in touch if you have any queries, or pop in for a chat at the office before I go.

I hope you enjoy reading about what we have been doing to protect fish in the catchment in this annual report.

All the best,

Ruth Watts

Senior Biologist

07391553647

ruth@beaullyfisheryboard.org

Village hall,
Seaforth road,
Muir of Ord,
Easter Ross.
IV6 7TA



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 2024. Board members are all volunteers and are non-renumerated for their time and effort. The elected Board members subsequently elect one of the members to be their chairman/convenor. The current board members are as follows:

- Representatives of Upper Proprietors:

Alastair Campbell, Convenor

Eugenie Haniel

Victoria Rotheroe

Donald Fraser

Charles McAndrew
- Representatives of Lower Proprietors:

Donald Fraser
- Co-optee of salmon anglers:

Jim Braithwaite (Beaully Angling Club)
- Clerk to the Board

Hamish Hope (Bell Ingram)

Board Staff

The Board currently employs a full-time Senior Biologist, Water Bailiff, Seasonal Bailiff and Seasonal Scottish Invasive Species Initiative (SISI) Officer to work alongside the SISI Project Officer for Ness, Beaully and Cromarty catchments.

Current staff are: -

- Senior Biologist

Ruth Watts
- Bailiff

Ali Skinner
- Seasonal Bailiff

Reece Paton
- Seasonal Invasive Species Officer (SISI)

Niall Traynor (funded by SISI)
- Invasive Species Project Officer (SISI)

Trudi Clarke (funded by SISI)



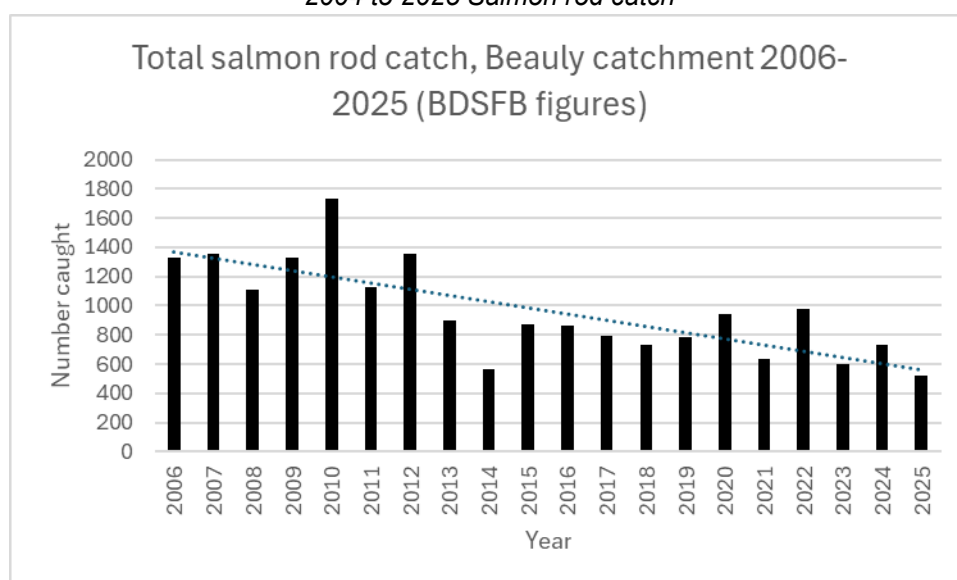
4.0 Fish Catches 2025

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 and fish count data.

Salmon Rod Catch

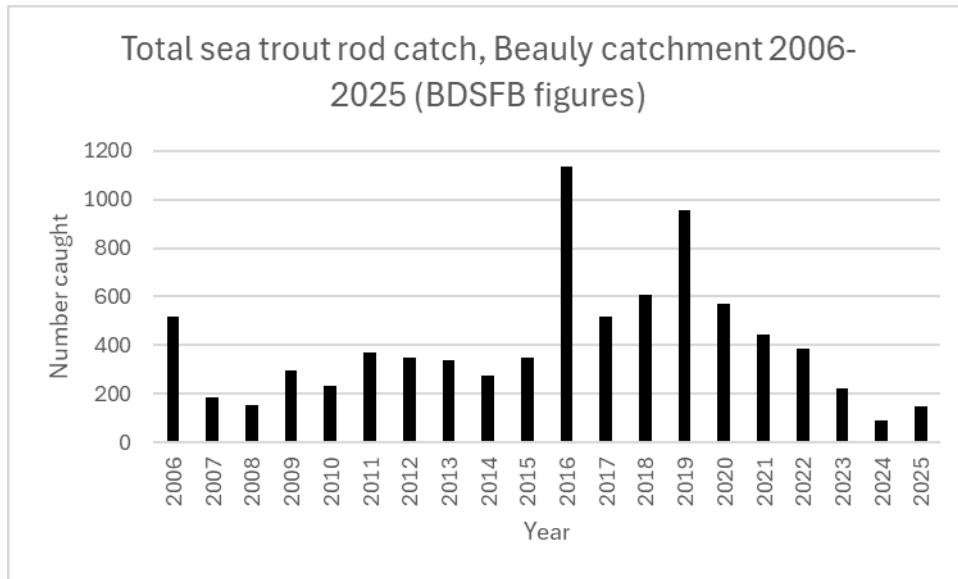
In the 2025 season, 524 salmon were reported to the Board as being caught. One proprietor covering two reaches of the Glass failed to return a catch return to the Board. Official MSS catch statistics report 518 salmon caught in 2025 (164 Multi Sea Winter, 354 Grilse). The total number of salmon caught (according to the Board's figures) was 65% of the 10-year average (795) and 67% of the 5 year average (779). July saw the peak catch, with October seeing another peak in the Beaully catchment. The season was hampered by fish pass breakdowns and drought conditions.

2004 to 2025 Salmon rod catch



Sea Trout Rod Catch

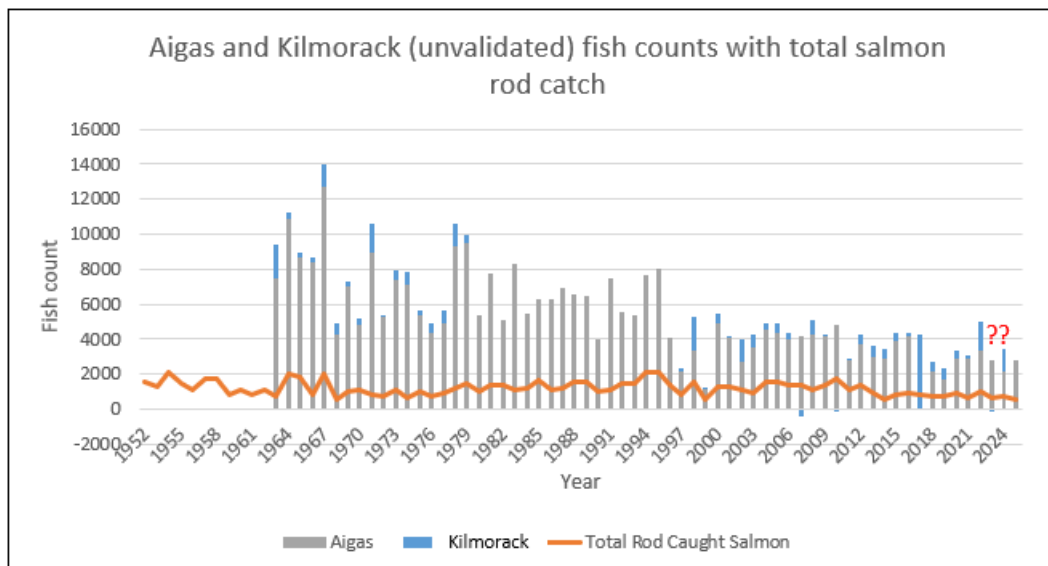
In the 2025 season, 151 sea trout and finnock were reported to the Board. The ten-year average recorded by the Board is 529 and the five-year average 344. This is an improvement from last year but still on the lower end of the historic range. Sea trout numbers on the Beaully can vary widely. The low number caught may be due to a shift from sea trout life history to brown trout due to a lack of productivity in the firth. Wider movements of sea trout around the Moray Firth are unlikely to be the causal factor as other districts also saw very low numbers of sea trout caught. There has been a concerning steep decline since 2019. MSS official statistics report 111 sea trout and 57 finnock caught in 2025. Nationally, 2025 was the poorest year on record for sea trout catches.



5.0 Fish Counter Data 2025

SSE installed artificial intelligence fish counters at Kilmorack and Aigas dams in 2023. Technical challenges resulted in fish count data being lost in 2023 and 2024. In 2025 the Aigas counter recorded 2826 counts although counts from 6th October are missing due to AI issues. The Kilmorack counter missed counts between 21st July- 10th August (peak run). A fully validated count from the mk14 counter installed at Beannacharan showed that a minimum of 245 fish ascended the R. Farrar in 2025, the highest number since 2018. Fish counts should be seen as a minimum estimate of fish ascending at the dams especially as data is often incomplete.

Aigas and Kilmorack unvalidated counts (minimum estimate of fish numbers)



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 current 2026 recommended conservation policy is attached in Appendix 1 and is on our website. It encourages 100% catch and release of salmon and sea trout. The same policy was in place in 2025.

The recorded catch and release rate for salmon in 2025 was 99%.

Guidance on catch & release best practice can be found on the Board's website

<https://beauly.dsfb.org.uk/files/2025/02/Catch-and-Release-January-2025-web-version.pdf>

7.0 Salmon Conservation Status

The Scottish Government grade the health of rivers across Scotland according to The Conservation of Salmon (Scotland) Regulations. The River Beauly was Grade 1 (good) in 2025 and this has been maintained for 2026.

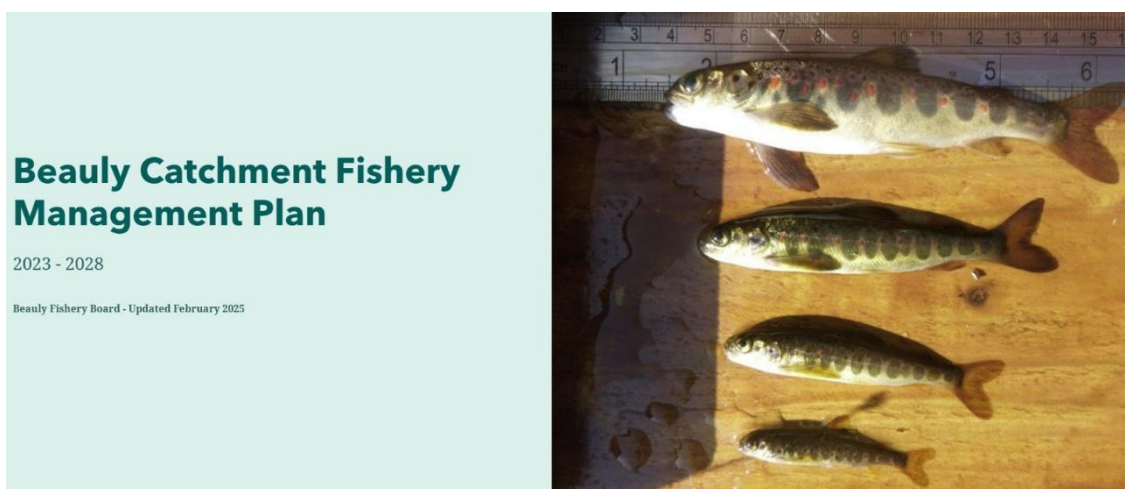
8.0 Fishery Management Plan

The Fishery Management Plan was updated in 2025 in pdf and Storyboard formats. They are available to view on the Board's website.

The purpose of the Fishery Management Plan is to set out how we aim to tackle the pressures faced by salmon and sea trout, our main work areas are:

- 1) **Bailiffing**: Maintaining a strong bailiffing presence
- 2) **Smolts**: Studying the survival and behaviour of smolts in relation to the dams to improve smolt survival where possible.
- 3) **Fish habitat**: Improving sediment management in relation to the large hydro dams to improve the availability of spawning habitat below them.
- 4) **Minimising predation**

The storyboard version of the Fishery Management Plan, 2025



9.0 Water Bailiff Report

This update summarises key working tasks undertaken during the 2025/26 season. The focus for 2025/26 was to undertake numerous patrols at different times of the day and night within our catchment, maintaining as high a presence as possible to try and deter any poaching activity. Most of these patrols were carried out during weekends and at unsociable hours.

During the winter months there were many fishermen fishing the river, from Aigas dam upstream to the river Glass. These anglers were targeting Pike, and I regularly stopped and inspected their tackle to ensure it was legal.

I also undertook a combination of early morning, daytime, twilight, night, and numerous weekend patrols throughout the season, to try and deter potential poaching activities within the catchment.

We altered our patrols this year ensuring we patrolled the main poaching areas out with normal working hours covering the catchment from 4pm till 8am within our catchment, especially at weekends, and this has made a big difference.

Regarding H&S considerations, the bailiffs WhatsApp each other while on duty, reporting where we are in the catchment and then report when we are safely back home. I also have location turned on, on my phone so that my wife knows where I am when at work.

Wildlife cameras are deployed throughout the catchment and with our new enforcement equipment (Drone, Thermal Bino's and Monocular) which was supplied by Fisheries Management Scotland this will give us an edge to deter any illegal activity.

Body cameras and stab vests were purchased by the Fishery board following an assault on my person.





Testing out our new DJI Drone

I am also in regular contact with Police Scotland's Wildlife Crime Officers and the Water Bailiffs from the Ness and Cromarty Boards to share any Fisheries intelligence. I have provided ongoing training to the part time Seasonal Bailiff to enhance his knowledge.

Our 1 full time bailiff and part time bailiff team works tirelessly throughout the fishing season and beyond, patrolling the full catchment from dawn till dusk. The work we do is critical as it not only catches poachers in the act but also deters others from targeting our rivers, potentially saving the lives of countless Atlantic Salmon.

Bailiffing of the Rivers Beaul, Glass and Farrar is not just about enforcing the law, it plays a crucial role in conservation. By preventing poaching, we help ensure that salmon populations can recover and thrive. Healthy salmon stocks are essential for the ecosystem and the local economy, supporting sustainable fishing and tourism.

Despite the challenges, the work of our Bailiff team is making a difference. Our efforts are helping to preserve the River Beaul's salmon for future generations, and we are immensely proud of the dedication and professionalism we demonstrate every day.

Subcontractors have been seen on numerous occasions within our catchment and Kilmorack/Aigas dams asking about fishing. Advice was given.

Most anglers challenged during the season have been tourists and foreign anglers, but an increase in poachers from the Central belt have been targeting the rivers in the North including the Beaully. Advice, guidance on where to purchase fishing permits and verbal warnings were given.

As we continue to address the issue of poaching, we urge the Community to support us by reporting any suspicious activity. Together, we can protect the Rivers Beaully, Glass and Farrar and their invaluable Atlantic salmon.

Work Plan Progress to Address the Pressures on Salmon and Sea Trout

Bailiffing

River Patrols conducted 1 June 2025 – 9th June 2026

River	Patrols	Warning Letters Issued/Verbal Warnings
Beaully Firth	410	25 Verbal warnings/Advice/Removed
Beaully Angling Club beats. LBFS beats. Upper Beaully beats.	680	45 Verbal warnings/Advice/Removed 1 poaching/Assault case sent to Police Scotland
Farrar	41	8 Verbal/Advise/Removed
Glass	410	28 Verbal warnings/Advice/Removed
		33 weekends were covered during this period by the Water Bailiffs.



Wildlife Crime Officers from Police Scotland carrying out a joint patrol with the Beaully Water Bailiffs

New legislation

Under the freshly enacted legislation, illegal salmon fishing now carries a 'statutory maximum' fine. For summary offences prosecuted in the Sheriff Court, this is set at £10,000. Crucially, for the first time, each illegally taken fish is treated as a separate offence. The law explicitly states, 'The person who committed the offence is liable on summary conviction to a fine in respect of each salmon.'

Simultaneously, the act of 'possessing salmon which have been illegally taken, killed or landed' can now attract a fine of up to £40,000, creating a powerful deterrent throughout the supply chain

Predation

I carried out numerous early morning checks on the BAC, LBFS beats and Kilmorack dam to check for sightings of the Grey Seal. All sightings were added to a Seal app on the Fishery Board's website and the ADD was used on numerous occasions within the LBFS beats by the Water Bailiffs

I carried out regular bird counts within the catchment recording any Sawbills.



ADD in use on Falls beat

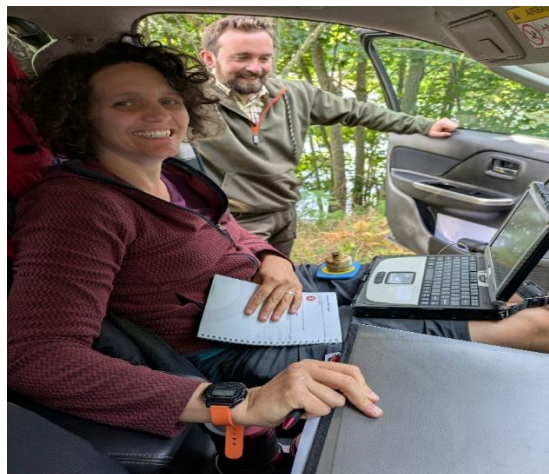
The Water Bailiffs spent numerous early mornings patrolling the Beauly Angling Club and Lower Beauly Fishing Syndicate for the Grey Seal.

Beauly Fishery Board Tasks

- Carry out regular patrols on the river Beauly, Glass and Farrar to deter any poaching.
- Seal Management on the LBFS, BAC beats to try and deter the Grey Seal using the Seal acoustic device.
- Burn clearance (blockage). Massive task for the Water Bailiffs.
- Checking of spawning areas within our catchment during the winter months.
- Detering the Grey Seal from Salmon Redds.
- Regular patrols within our catchment.
Inspected as many tributaries as possible for blockages/clearance within our catchment in October and November 2025 for any blockage to spawning areas and early February March and April 2026 for Smolt migration. This is a massive task for 1 Water Bailiff to carry out regular checks of the tributaries within our catchment for blockages.
- Monitoring the smolt trap in 2026. The bailiff team and volunteers covered all weekends.
- Installing Temperature loggers within our catchment.
- I reported a possible sewage spill to SEPA on a burn on the River Glass
- 33 weekends were worked by the Water Bailiffs during this period.
- No fishing signs were placed within the catchment.
- Attended a 3-day drone course and passed the course.



'No fishing' signs were installed by the Water Bailiffs within the catchment



Board staff Installing water Temperature loggers within our catchment



Checking the Smolt trap with the volunteer



Massive tree blockage on the Upper Belladrum burn



With numerous tributaries to inspect within our catchment this is a massive task for 2 Water Bailiffs. There is only so much that we can do and we work with proprietors collaboratively to improve fish access. Thanks to the Lower Beaulieu ghillies who helped clear large blockages on Belladrum burn tributaries.

Invasives (Scottish Invasive Species Initiative)

- Mink traps when activated were checked by me, and our Project Officer, Trudi.



Mink trap within the catchment

People: Community Engagement, Participation and Heritage

- Uploaded regular posts on Facebook.
- Maintained regular contact with Estate workers.
- Attended the opening of the 2026 Salmon season.
- Responded to general enquiries from the public.
- I attended a Drone/Enforcement course and successfully passed the course.

Monitoring

Adult fish

- Sluice gates at Aigas dam were open during January, February and March 2026 to help Kelts move down through the system.
- Checked for Salmon and Sea Trout Kelts above the dams during January, February, March and April 2026. A few Kelts were observed.
- Checked for Salmon Smolts above the dams during April, May and June 2026.
- A few Smolts were observed above Kilmorack/Aigas dam in May 2026.
- No dead Smolts were observed by me below Aigas/Kilmorack dams and there was no sign of Seagulls eating any Smolts.

Kelts - Smolts

- Checked for Salmon/Sea Trout Redds at Tributaries within our catchment.
- Checked for Salmon and Sea Trout Kelts above and below Kilmorack and Aigas dams from January to May and is ongoing (no Kelts were observed by me below or above Aigas and Kilmorack dams during Jan, Feb, Mar, April and May 2026).
- The Aigas and Kilmorack dam sluice gates were opened in early, January and February 2026.



Checking for Salmon kelts and Smolts above Kilmorack and Aigas Dams

I continue to keep a very high profile to deter poaching activity on the rivers and along the coastline. Whilst poaching activity may be declining, there is no doubt that without the dedicated professional work of the BSFB Bailiffs, the rivers Beauly, 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@beaulyfisheriesboard.org or by phone on 07786 741482.

Ali Skinner
Water Bailiff

10.0 Conservation Work

Sediment Management

This work area is a priority of the Fishery Management Plan.

Walkovers and a review of old photos have highlighted that there is a relative lack of salmon spawning habitat on the Rivers Beaully and Farrar as a result of the hydro dams (See [Farrar](#) and [Beaully](#) reports). Ideally we would like to see sediment management plans automatically included as part of large hydro-scheme licences and we are working with SEPA (through FMS) on this, however in the mean-time we intend to deliver gravel augmentation measures where appropriate.

Drone flyovers of both rivers were completed in 2025 to record the state of the physical bed of the rivers ahead of any potential changes. Site visits were conducted to the R. Shin and R. Orrin to look at their gravel augmentation projects. Following an unsuccessful funding application, the board supported LBFS in putting together a specification for hydro-morphology consultant, KAYA to advise LBFS and the board on the particulars of how and where would be best to carry out gravel augmentation downstream of Kilmorack dam on the R. Beaully.

Fish surveys of the R. Beaully were carried out in summer 2025 to inform our knowledge of juvenile fish distribution in relation to the habitat available. The results of these surveys suggest that limited gravel augmentation could help increase the distribution of spawning habitat to help salmon fully utilise fry habitat. A visit from SEPA occurred in October 2025 and helped inform our understanding of where gravel augmentation would be best on the R. Farrar and R. Beaully.

To enable us to work with SEPA, NatureScot, SSER and proprietors, a Catchment Sediment Management Plan has been drafted with further surveys carried out to ensure that proposed gravel augmentation sites will not impact negatively on other species.

Costings are being sought so that we have an idea of how much is required to carry out these projects on both the R. Farrar and R. Beaully in relation to sourcing appropriate funding.

We are actively engaging with the relevant landowners and proprietors on this and hope to reach agreement on how to proceed with these projects in due course.

Introducing gravel-pebble-cobble to the river will help restore the distribution of salmon spawning habitat, protect the bed against further armouring, and ultimately improve the resilience of salmon in the Beaully catchment as a whole, but must be balanced against the value of the parr habitat which is already there.

Potential gravel augmentation site visited in 2026



Predation

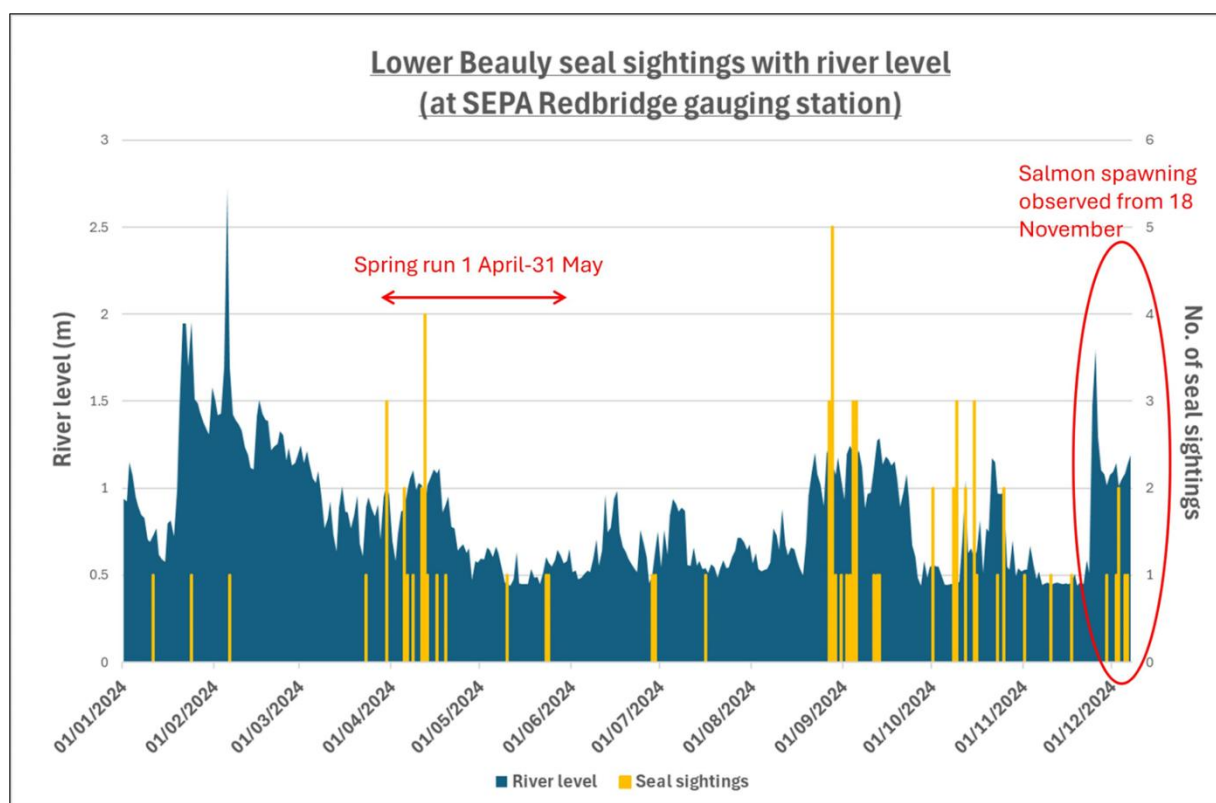
Specialist Seals

Following increased monitoring of seal presence in the River Beaully and with numerous observations of adult salmon being eaten by specialist seals above the tidal limit, a seal licence from Marine Directorate was secured in 2025.

All other practical mitigation is being used on the R. Beaully. Unfortunately, the Acoustic Deterrent Device appears to be mostly ineffective. Predation by seals is exacerbated by the presence of Kilmorack hydro dam which impedes fish escape. Predation is likely to disproportionately affect the spring run, and salmon in the act of spawning as these coincide in periods when the river is high and when specialist grey seals can access the river.

We will continue to support proprietors where we can on this issue.

Seal monitoring suggests that the impact of specialist seals on returning Beaully salmon is significant



Bird Counts

Two catchment surveys occurred in 2025/6 to support our 2026 licence application. These were carried out 7th April and 12th May 2026 during the smolt run, with another planned in July. Bird count results, observations recorded by ghillies and scaring and shooting activities are submitted to NatureScot as part of a control licence renewal.

Invasive species control

Invasive species control in the catchment is funded by the Scottish Invasive Species Initiative (SISI) and we are guided by our [Biosecurity Plan](#). Thanks to hard work by the SISI team, funding has been secured to carry the project on from March 2026. Invasives species control is carried out by Trudi, our SISI Project Officer for Beaully, Ness, and Conon catchments and also our new seasonal project officer, Niall. With the help of our much appreciated volunteers, and with a small amount of support from board staff, we continue to see invasive plant distribution diminish across the catchment.

We can eradicate invasives before they take hold and damage the river ecosystem and fish habitat, so it is vital we act now and take the threat seriously.

We continue to work with the **Beaully Balsam Bashers** and Lovat estates. 2025 was the fifth year of co-ordinated Himalayan balsam pulling and the positive impact of our work was evident at several sites. In 2025, the Beaully Balsam Bashers gave us 59.5 volunteer hours. All known sites were picked thoroughly including Wester Lovat by kayak (Ruth and Steve). Less time was taken at sites compared to previous years so we are seeing continued progress (e.g. at Ferry Field and Wester Lovat). A few sites appear to be eradicated i.e. Green bridge and Balblair- just the occasional plant, Kirkton burn. Beaully island will need a continued focus for the coming years.

Skunk cabbage control continues through a mixture of manual removal (Mauld) and spraying (Kirkton burn, Teanassie, Tomich, Carnoch, Wester Lovat, Ferry point, Ferry field).

Japanese knotweed was treated at various sites in the catchment (Guisachan, Glass burn, Eilean Aigas, Bridgend, Wester Lovat), including a key site at Struy which got its fourth year of treatment. SISI funded £2,160 of contractor work by AMW Partnership to carry out a third year of treatment from the Priors downstream to the estuary. This work had previously been funded by SISI and the Highland Nature Restoration Fund to help improve biodiversity and local walking access.

Twelve volunteers monitor traps or mink rafts, and with the Remoti network having been expanded to coastal burns, 2 mink were caught in 2025 (Beaufort and Redcastle). **Mink** are non-native voracious predators and can impact on the wider biodiversity of the river.

Invasive species control



Riparian Trees

Planting riparian trees (or encouraging natural regeneration along river banks) is a simple way of making the catchment resilient to climate change and has multiple other benefits. Following liaison with Braulen estate, they have agreed to start planting their annual quota of boxed trees along stretches of the river highlighted by the board as being priority areas. This year Braulen planted 20 trees adjacent to the Uisge Misge (top of the R. Farrar) to increase shading.

Barrier removal

Proprietors were contacted to help ensure burns were clear ahead of the November 2025 spawning season. Ali and Reece conducted inspections of the Belladrum catchment and other burns which are prone to blockages. Several blockages were identified and cleared by LBFS ghillies and Beaufort estate.

Upper Beaully



11.0 Monitoring

Electro-fishing

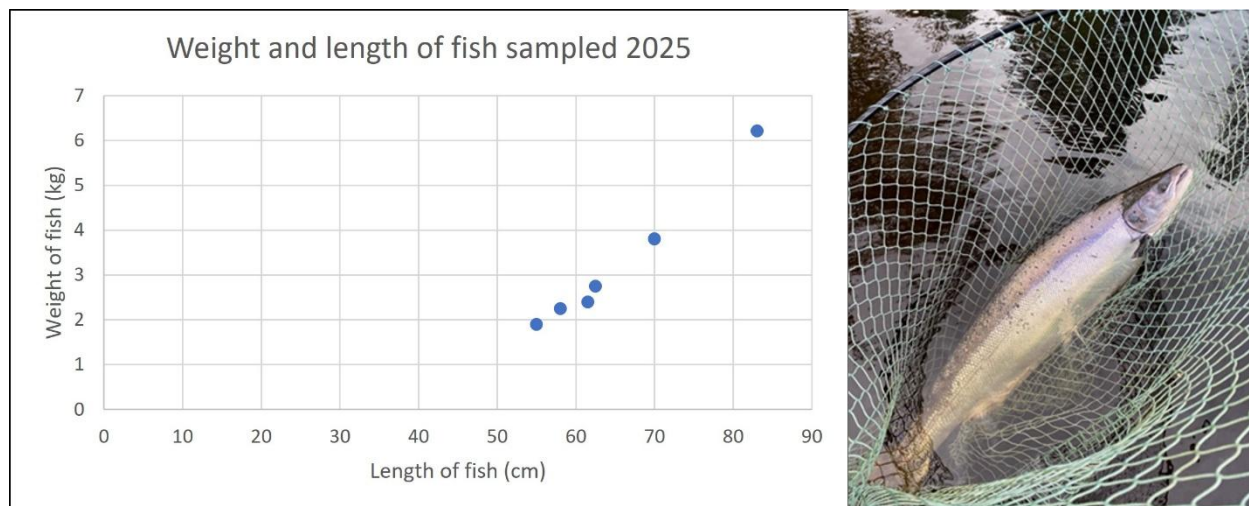
2025 saw 31 sites surveyed on the R. Beaulieu by Beaulieu Fishery Board and Ness Fishery Board to inform our understanding of how juvenile fish distribution varies with the habitat available. Thanks to contractor Erica and volunteers Anne and Steve for their help.

A report summarizing the electro-fishing results in the context of habitat, with recommendations for sediment management is available on request.

Adult Sampling Project

2025 saw the Board with the Lower Beaulieu Fishing Syndicate ghillies participate in the National Adult Sampling project. This involved the collection of scales, and accurate length and weight data from 7 fish caught on the Lower Beaulieu. This was a much smaller number compared to previous years.. Scale reading is being done by Marine Scotland Science. The 2021-2023 results are summarised in the most recent [adult sampling report](#), available on the website.

National adult sampling



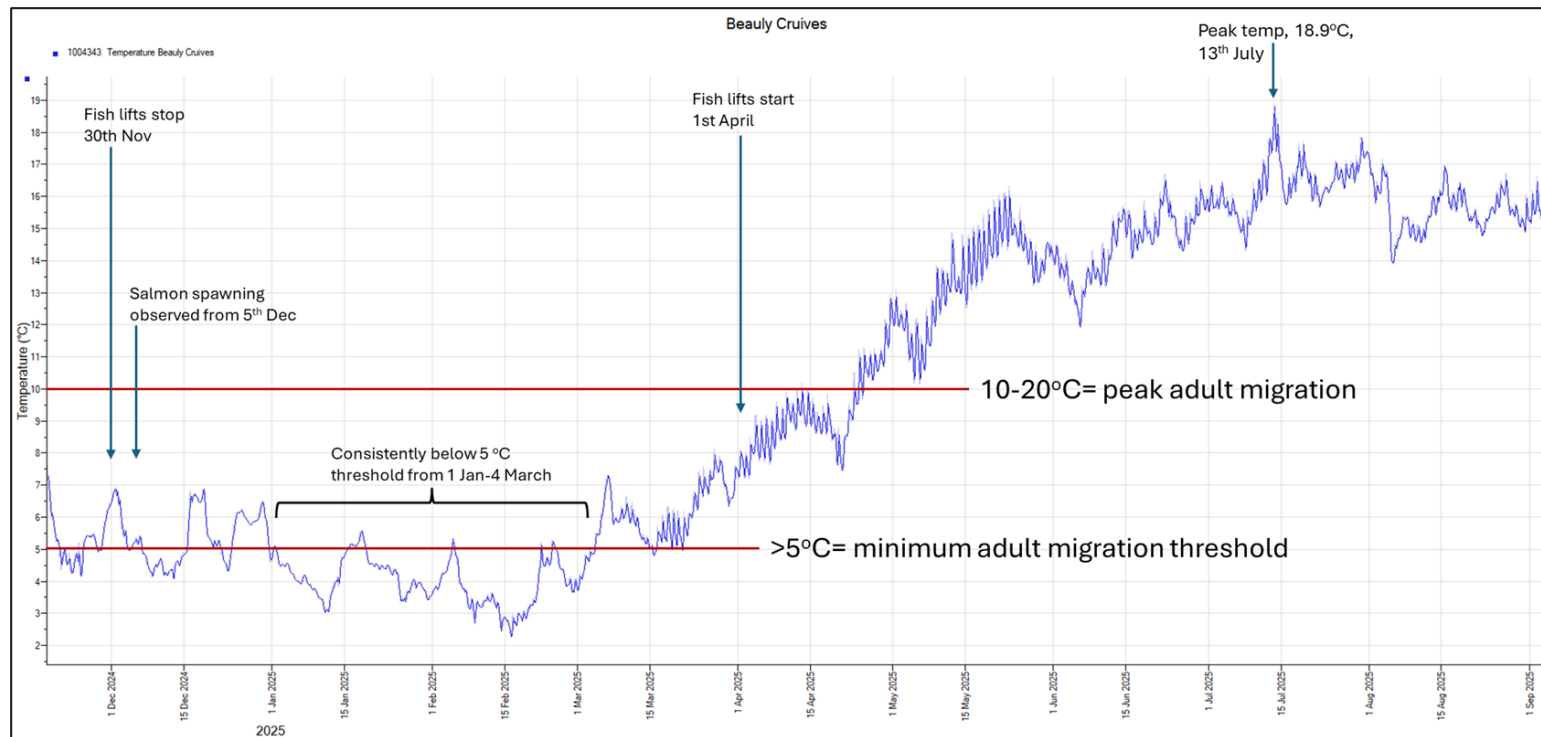
Kelt monitoring

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 and the drum gates are opened for them. SSE and Board staff regularly check for this. Drum gates were opened on several occasions to allow kelt passage and a net count of c56 kelts were counted descending at Aigas during fish lifts in April. This will be an absolute minimum as kelts can descend out-with fish lift times.

Temperature monitoring

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 ($>5^{\circ}\text{C}$). Monitoring can also highlight where temperatures are too high for fish and where tree planting/ regeneration could be beneficial. We have three temperature loggers in the catchment; Above Knockfin bridge on the Abhainn Deabhag, on the U. Misge near the top of the R. Farrar and on the Lower Beauly at Cruives.

Temperature monitoring



Smolt monitoring

Improving the survival of smolts in relation to the hydro dams is a key priority in our Fishery Management Plan. The smolt run was monitored for the first time at a good site adjacent to the Erchless fishing hut in 2024. Trap efficiency was improved in 2025 to 9% in low flow conditions. The monitoring informs SSE flows in the catchment for improved smolt survival at Aigas and Kilmorack dams.

A '[Trial Trap and Truck study proposal](#)' was drawn up in October 2025, and so the focus of smolt monitoring has shifted from just informing flow mitigation, towards seeing if the practical mitigation measure of transporting smolts around dam infrastructure will improve smolt survival and most importantly resultant adult return to the R. Beaully.

This year (April-May 2026) we ran the 6ft trap with the aim of further improving capture efficiency and trialing the use of smolt trap and truck kit thanks to funding from the [Highland Council's Nature Restoration Fund](#). The aim was to position the trap further away from the bank to capture the main flow. Flows were very high during the first half of the smolt run, which limited boat access, and how far out we could put the trap. Once flows dropped to medium, this provided optimal trapping conditions for a few days. Unfortunately we found that once the trap was positioned in the main flow, it was then vulnerable to debris damage and trapping came to a premature end on 6th May due to a large log getting stuck in the drum and damaging the trap. Unfortunately the damage could not be fixed on site.

Although this season saw a higher total number of smolts caught even with the shortened monitoring period (536) compared to previous years (524), we need to work on how to avoid debris damage, and improve smolt catches ahead of any monitored trapping and trucking of smolts around hydro infrastructure and associated slack water.

In terms of the trap and truck project, all staff are now familiar with PIT tagging and transporting smolts.

Erchless smolt trapping 2026



Thanks to SSE for providing the trap, board member Jim whose help continues to be invaluable, Erica our seasonal help, and our 8 volunteers who provided assistance over 17 mornings.

SSE's smolt protection protocol was slightly amended from 2025. SSE implemented Phase 1 flows for smolts between 1st April-31st May with Phase 2 (enhanced) flows being in place from 11th May- 2nd June.

SSE staff monitor the number of smolts in the dam gate slots. Smolt numbers were very low at the dam gate slots initially due to the high flows in the catchment and associated generation but picked up to reach a peak of 450 in the last week of May at Aigas. Numbers came down from 1st June, following rain and increased generation.

12.0 People: Community Engagement, Participation and Heritage

Bridgend burn- De-culverting and Green bank protection

We continue to work with the Beauly Community Council, Highland Council and Lovat estates on green bank protection of the 'Cnoc' path and the potential for de-culverting Bridgend burn, to help improve sea trout access and also public engagement. This project will require grant funding before going ahead.

Ness and Beauly Fisheries Trust

The Beauly Fishery Board with the Ness Fishery Board have been actively supporting the Ness and Beauly Fishery Trust, with new trustees elected at the end of June. This is the culmination of numerous meetings and consultation events. If successful, additional capacity provided by a re-vitalised trust should compliment the work of the board, although specific roles are yet to be defined.

January 2026 meeting with Community Council and Highland Council



13.0 Working With SSE

The Beaully system is heavily affected by hydro-electric schemes operated by SSE. Unfortunately summer 2025 saw numerous fish pass outages during the peak run (see '14. Incidents'). Fish appeared to move up the catchment a month later than usual, which is likely to have been due to a combination of low flows and fish passage issues. The board take incidents like this very seriously. We liaised with SSE, SEPA and FMS to ensure all was being done at each level to ensure issues were identified as quickly as possible, and that the maintenance and overhaul schedule is appropriate. Fish lift break-downs occur in the context of an ageing Borland fish pass system. It benefits no-one (least of all the fish) when the fish lifts stop working. The board will ensure prompt communication to proprietors when incidents like these are identified.

We also recognise the frustration of the new AI fish count system not delivering on complete counts at the 3 dams. It is essential that the old mk14 system is run concurrently where possible to enable provision of full fish counts as this is fundamental to our understanding of adult return in the catchment.

The Board and its staff recognise that through working with SSE improvements for fish and the river can be made. For a number of years members of the Board have held biannual 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. We work closely with SSE especially during the smolt run. See Section 11 for details of our smolt monitoring.

14.0 Statutory Duties

Consultations and advice

Since the last Annual report, responses were provided for Fasnakyle-Bingally grid connection, Ballach Windfarm, Fanellan transmission station (Black bridge), Black-hillock-Peterhead Overhead line, Moray Park Flow park (through Findhorn Nairn and Lossie Rvers Trust), Lewis HVDC Underground cable, and Black bridge drilling,

Advice has been provided for: LBFS stocking, Highland Council's NatureNetworks, Stocking (CM), LBFS fish lift timings, BAC flows, and Species on the Edge (eels).

Incidents

Fish Pass outages: Beannacharan June, Aigas July, Aigas and Beannacharan August, Aigas September.

In response to the numerous fish pass outages over the summer, liaison occurred with proprietors, SSE and SEPA. SSE provided regular fish count updates A letter was sent to SSE on 29th August pertaining to the maintenance of the fish lifts, access to the dams and fish counts. We will do all we can to avoid a similar situation occurring in the future.

October 2025- Bruaich burn unauthorised engineering works. Fish advice in the form of a short report and photos provided to SEPA.

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 2025. 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 25th June 2025. 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 2025 can be viewed at <http://beaully.dsfb.org.uk/>

The 2024 and 2025 annual public meeting occurred in December 2025.

In addition, meetings of the Board were held on 6th March 2025, 25th June 2025, 5th September 2025, 9th December 2025 and 13th March 2026. These meetings were publicised by means of the Board's website. The approved minutes from these meetings can be viewed at <http://beaully.dsfb.org.uk/>

Annual Report and Accounts

This annual report will be published at <http://beaully.dsfb.org.uk/> . The annual report for 2024-25, including approved accounts for the year to 31 December 2024, was published on the same website and a copy sent to Scottish Government. Draft Annual Accounts to 31 December 2025 are attached to this report at Appendix 2.

The annual report 2025-26 and accounts for 2025 will be published on the website once approved.

Complaints

The Board has set up and maintains a complaints procedure which can be viewed at <http://beaully.dsfb.org.uk/> . The procedure was reviewed at the Board meeting of 4th December 2014, was updated in April 2023 and most recently in June 2025. 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 Bell Ingram, Old Bank of Scotland Building, Beaully. 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.

15.0 Priorities for the Coming Year

Our priorities for the coming year are in line with our statutory function and [Fishery Management Plan](#). We aim to do the following:

Fisheries Enforcement

-Ensure bailiffing is carried out in co-ordination with Marine Scotland compliance, Police Scotland, and neighbouring catchments

Conservation Work

-**Gravel augmentation:** Review advice received from KAYA consulting and NatureScot, carry out FWPM surveys at preferred gravel augmentation sites, and seek quotes for argo track (Farrar) to inform our Catchment Sediment Management Plan. Liaise with relevant proprietors and submit our finalised Catchment Sediment Management Plan to SSER to help secure funding for gravel augmentation work for **habitat restoration** purposes.

-Review the large hydro licences in relation to **flows** and suggest amendments to proprietors, SSE and SEPA.

-Continue to improve the smolt trapping operation (tackle the debris issue). Engage with SSE about installing a PIT tag decoder at Kilmorack dam. If approved by SSE, and pending funding, commence tagging with trap and truck if statistics advice supports this approach. This work is for **improved smolt survival and adult return** to the catchment. Review the smolt protocol ahead of the 2027 smolt run to ensure the best water management is in place on the run up to the smolt run, and that if numbers rise to >500 in the gate slots that generation is increased.

-If there is time, we hope to conduct a walkover of the Belladrum sub-catchment focussing on the **diffuse pollution** pressure and link farmers to funding/ solutions.

-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, and Seasonal, Niall. A focus in 2026 will be managing a contractor for the fourth year of treatment of the lessening 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 able to help with follow-up treatment. We will also continue to support the **Beaully Balsam Bashers** in this sixth successive year of co-ordinated pulling.

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

-We aim to continue encouraging more **riparian trees** to grow in the upper catchment through engaging with landowners and Trees for Life's Riparian Officer to help buffer the future impacts of climate change. We hope to work with a re-vitalised Ness and Beaully Fisheries Trust on this in the future.

-We will continue to support the re-vitalisation of the Ness and Beaully Fisheries Trust as together we can achieve more for fish, nature restoration and public engagement.

Monitoring

-There is no **National Electro-fishing Programme** for **Scotland (NEPS)** in 2026, so electro-fishing surveys will focus on gathering data for the R. Farrar ahead of gravel augmentation work. Contract work will also be delivered in association with the large-scale electricity transmission projects to ensure the river is protected.

-Build on the drone work completed in 2025-2026. Record redd distribution and map the habitat on the R. Farrar ahead of gravel augmentation.

- Review flow data in relation to proprietor issues.

-Monitor the smolt run in 2027 to support future trap and truck mitigation monitoring and existing flow mitigation.

-Continue monitoring predation pressure. Engage with national licencing reviews. Continue to use non-lethal mitigation measures (e.g. Acoustic deterrent device) to deter predators and alleviate predation pressure. If necessary, carry out control according to licence requirements.

-Continue kelt monitoring at the dams in spring 2027.

Statutory duties

We will also continue **providing advice** to developers and proprietors to help protect the river and fish from development.

We are expecting continued consultation by SSEN and other energy transmission and storage companies in relation to the tranche of planned 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.

Lower Beaulay, Black bridge, subject to numerous electricity transmission projects



APPENDIX 1

BEAULY DSFB CONSERVATION POLICY

2026

BEAULY DISTRICT FISHERY BOARD

SALMON & SEA TROUT CONSERVATION POLICY

2026

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

- **100% catch & release**

In line with FMS guidance we are recommending 100% catch and release so long as the IUCN considers GB populations of salmon to be endangered. In no circumstances will more than 1 fish be taken per angler per season.

SEA TROUT

- **100% catch & release**

In line with FMS guidance we are recommending 100% catch and release of sea trout up until the balance of scientific evidence suggests that populations are stable and recovering.

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.

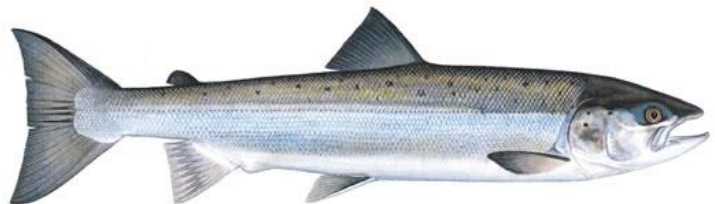
Hen: This is a summer fish – 'springers' are often darker by spawning time while late entrants may still be silver flanked. Fully mature hens have soft, swollen bellies and spawning is imminent if they also have protruding vents.



'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
ANNUAL ACCOUNTS TO 31 DECEMBER
2025

BEAULY DISTRICT FISHERY BOARD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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

BEAULY DISTRICT FISHERY BOARD

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Balance sheet	3
Statement of changes in equity	4
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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 2025 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.

This report is made solely to the Board of Directors of Beaulay District Fishery Board, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Beaulay District Fishery Board and state those matters that we have agreed to state to the Board of Directors of Beaulay District Fishery Board, as a body, in this report in accordance with the requirements of the ICAS as detailed at <https://icas.com/icas-framework-preparation-of-accounts>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Beaulay District Fishery Board and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Beaulay District Fishery Board has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Beaulay District Fishery Board. You consider that Beaulay District Fishery Board is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Beaulay District Fishery Board. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

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 2025

	Notes	2025 £	2024 £
Turnover		154,478	153,272
Administrative expenses		(152,727)	(162,440)
Operating profit/(loss)		1,751	(9,168)
Interest receivable and similar income		698	926
Profit/(loss) before taxation		2,449	(8,242)
Tax on profit/(loss)		-	-
Profit/(loss) for the financial year		<u>2,449</u>	<u>(8,242)</u>

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	3		3,434		3,812
Current assets					
Debtors	4	37,425		36,570	
Cash at bank and in hand		52,879		47,812	
		90,304		84,382	
Creditors: amounts falling due within one year	5	(8,557)		(5,462)	
Net current assets			81,747		78,920
Net assets			85,181		82,732
Capital and reserves					
Retained earnings			85,181		82,732
Trustee funds			85,181		82,732

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

.....
Alastair Campbell
Convener

BEAULY DISTRICT FISHERY BOARD

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2025

	Profit and loss reserves £
Balance at 1 January 2024	90,974
Year ended 31 December 2024: Loss and total comprehensive income	(8,242)
Balance at 31 December 2024	82,732
Year ended 31 December 2025: Profit and total comprehensive income	2,449
Balance at 31 December 2025	85,181

BEAULY DISTRICT FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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:

	2025 Number	2024 Number
Total	3	4

BEAULY DISTRICT FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

3 Tangible fixed assets

	Tenants improvements £	Plant and equipment £	Total £
Cost			
At 1 January 2025	4,648	7,019	11,667
Additions	-	425	425
At 31 December 2025	4,648	7,444	12,092
Depreciation and impairment			
At 1 January 2025	1,395	6,460	7,855
Depreciation charged in the year	465	338	803
At 31 December 2025	1,860	6,798	8,658
Carrying amount			
At 31 December 2025	2,788	646	3,434
At 31 December 2024	3,253	559	3,812

BEAULY DISTRICT FISHERY BOARD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

4 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	31,287	30,574
Prepayments and accrued income	6,138	5,996
	<u>37,425</u>	<u>36,570</u>

5 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,094	2,595
Taxation and social security	1,117	1,685
Other creditors	664	-
Accruals and deferred income	2,682	1,182
	<u>8,557</u>	<u>5,462</u>

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 £17,911 (2024 - £9,772).

7 Related party transactions

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.

8 Control

The board is controlled by the elected proprietors.

BEAULY DISTRICT FISHERY BOARD
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

BEAULY DISTRICT FISHERY BOARD

DETAILED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2025 £	2024 £	2024 £
Turnover				
Levies receivable		86,923		88,163
Income from SSE Renewables		55,362		51,609
Contracting income		1,250		6,552
Grants and subsidies		10,943		6,948
		<u>154,478</u>		<u>153,272</u>
Administrative expenses				
Wages and salaries	84,294		89,203	
Social security costs	1,731		4,008	
Staff clothing	809		171	
Health & safety costs and training courses	1,154		593	
Staff pension costs defined contribution	3,466		3,633	
Power, light and heat	525		549	
Upkeep of property	-		1,872	
Fisheries Management Scotland	3,772		2,705	
Insurance	4,563		5,845	
Small tools and equipment	420		123	
Computer running costs	458		168	
Motor running expenses	15,981		15,491	
Administration costs	15,145		16,828	
Legal and professional fees	4,500		-	
Accountancy	4,442		5,201	
Bank charges	5		59	
Telecommunications	1,046		1,533	
Irrecoverable VAT	6,821		9,323	
Sundry expenses	2,257		839	
Project expenses	535		3,300	
Depreciation	803		996	
		<u>(152,727)</u>		<u>(162,440)</u>
Operating profit/(loss)		1,751		(9,168)
Interest receivable and similar income				
Bank interest received	698		926	
		<u>698</u>		<u>926</u>
Profit/(loss) before taxation	1.59%	<u>2,449</u>	5.38%	<u>(8,242)</u>