



NITH CATCHMENT FISHERY TRUST

ANNUAL REPORT

JANUARY TO DECEMBER 2016

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Nith Catchment Fishery Trust, 37 George Street, Dumfries, DG1
1EB 01387 740 043 trust@river-nith.com www.river-nith.com

Nith Catchment Fishery Trust (NCFT) is a Scottish registered Charity which was formed in late 2009 to conserve and enhance all native freshwater fish and their habitats located within the inland and coastal waters of the River Nith catchment and the jurisdictional area of the Nith District Salmon Fishery Board.

The aims of the Nith Catchment Fishery Trust are:

- To advance environmental protection and improvement by conserving and enhancing all species of freshwater fish and their environs within the River Nith catchment, for public benefit.
- To advance the education of the general public through raising awareness of aquatic ecosystems including their fauna, flora and economic activity within the River Nith catchment.

Trust Directors

Mr E P K Weatherall - Chairman
Mr T C F Florey
Mr J Henderson
Mr P Hutchison
Mr D Kempself
Mr B Lord
Mr R Schiller – resigned 14.03.16
Mr A S Wood – resigned 14.03.16
Mrs C Carson - appointed 14.3.16
Mr S Cameron - appointed 14.3.16
Mr R Mundle - appointed 14.3.16

Staff

Ms Debbie Parke - Operations Manager/Biologist
Mr Matt Coleman - Fishery Assistant



**Nith District
Salmon Fishery Board**



Cover photo: Fish rescue at Harehill Wind Farm Extension

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Chairman's Foreword

For the river Nith, its Board and its Trust 2016 was a year of frustration, distraction and uncertainty.

The Scottish Government introduced new conservation measures for salmon in 2016 and assigned each river in Scotland a grade. The Nith was categorised as grade 3 which dictated that, due to low numbers, no salmon could be killed. Our stake net, which operates within our seaward jurisdiction, was banned from taking salmon for 3 years.

The 100% catch-and-release regulation for all salmon caught by rod and haaf net had, unsurprisingly, a significant impact on the fishing effort on our river. Fishermen stayed away, visiting angler numbers fell sharply and the consequent economic effects, all negative, were felt by many.



During 2016, the Scottish Government also progressed its Wild Fisheries Reform. The main aim of this reform was to dismantle the 41 Salmon Fishery Boards in Scotland and to create, in their stead, about 15 Fishery Management Organisations (FMOs).

In anticipation of this your Board held meetings with the Annan Board at which the possibility for a Nith/Annan FMO was explored. These meetings were cordial and constructive but both parties were rather confused as to what benefit might be accrue to the salmon and sea trout of our two rivers after a "merger".

At time of writing it would appear that Wild Fisheries Reform, mainly as a result of budgetary constraints, is a disarray and the creation of FMOs is on hold. Your Board and Trust are, therefore, keeping calm and carrying on.

In late 2016 we were informed that the Scottish Government had categorised the Nith as Grade 3 again for the 2017 season. Your Board appealed this decision, the appeal was successful and, as a result, the Nith has been promoted to Grade 2 for 2017. This means that, while we must use our best efforts to conserve stocks, some salmon may legally be killed. At a recent meeting of the Board it was agreed that each angler and netter should restrict him/herself to killing 2 fish maximum during the current season.

Salmon and sea trout catches on the Nith have been disappointing in recent years. While pressures on the species within the catchment remain fairly constant there is a growing feeling that fewer and fewer fish, for one reason or another, are surviving their passage at sea. Too few fish are returning to the Nith and to Scotland in general.

What we can and will do as a Board is to increase through conservation numbers of fish spawning in our redds and to ensure the river waters are as attractive as possible for young salmonids.

Recategorisation to Grade 2 will hopefully boost the fishing effort in 2017. If this coincides with a good run of fish we hope to see an improvement in the river's fortunes in the year ahead.

A handwritten signature in dark ink, appearing to read 'E.P.K. Weatherall'.

E.P.K. Weatherall
Chairman
Nith Catchment Fishery Trust

Biologist's Comments



During 2016, our Trust, like all others in Scotland, faced an uncertain future. The reform of all fishery management structures, promoted by the Scottish Government, had many implications for us, and our existence, as an organisation, going forward. This had led to a challenging working environment for Fishery Trusts in general, not least of which is in the field of funding. Times are financially difficult currently in Britain and exacerbated by the potential on sought of Britain leaving Europe. Consequently, charitable organisations are experiencing reduced funding and Fishery Trusts more so because of their uncertain future existence. In 2016, only short term funding was available for Fishery Trusts and those were oversubscribed. We made the best that we could with the resources that we had and continued the work of our Trust albeit at a reduced level than in previous years with the Fishing for the Future project being the worst hit during 2016.

One of the aspirations of the Wild Fisheries Reform was to decrease the number of fishery management bodies, both Boards and Trusts and that to achieve this we were to consider amalgamations with neighbouring bodies. The Nith Board and Trust entered into discussions and met with members of the River Annan's Fishery Board and Trust. Those discussions went well and we found areas of commonality in terms of potential future management of both rivers. The likelihood was that one organisation would manage the Rivers Nith and Annan. However, we have recently received news that certain aspects of the Wild Fishery Reform are being discarded, of which mandatory amalgamation is one.

Alongside the normal duties and projects run on an annual basis, the Trust has spent a lot of time considering the new Conservation Regulations that have been issued by the Scottish Government. This has involved speaking to Marine Scotland to gain a better knowledge of the modelling requirements and identifying any data gaps for the Nith catchment. In order for the modelling process to be as accurate as possible, it is necessary to ensure that we are providing the best, most up-to-date data we have available. It is only by doing this, that we will gain an accurate assessment of our fish stocks and ensure that we have sustainable stocks for future generations.



Debbie Parke
Operations Manager/Biologist
Nith Catchment Fishery Trust

The River Nith Catchment

Vital Statistics

The total catchment area is 1596km² which includes the main stem River Nith, its tributaries, coastal burns and connected still waters.

The length of the main stem of the River Nith is 98km from source to estuary.

Fish Species Present

- Atlantic salmon
- Sea trout
- Brown trout
- Grayling
- Pike
- Eel
- Lamprey
- Minnow
- Stone loach
- Stickleback
- Tench
- Perch
- Bream
- Roach

Salmon and Sea Trout Fishery

The salmon and sea trout fisheries are owned by 36 proprietors within the Nith catchment.

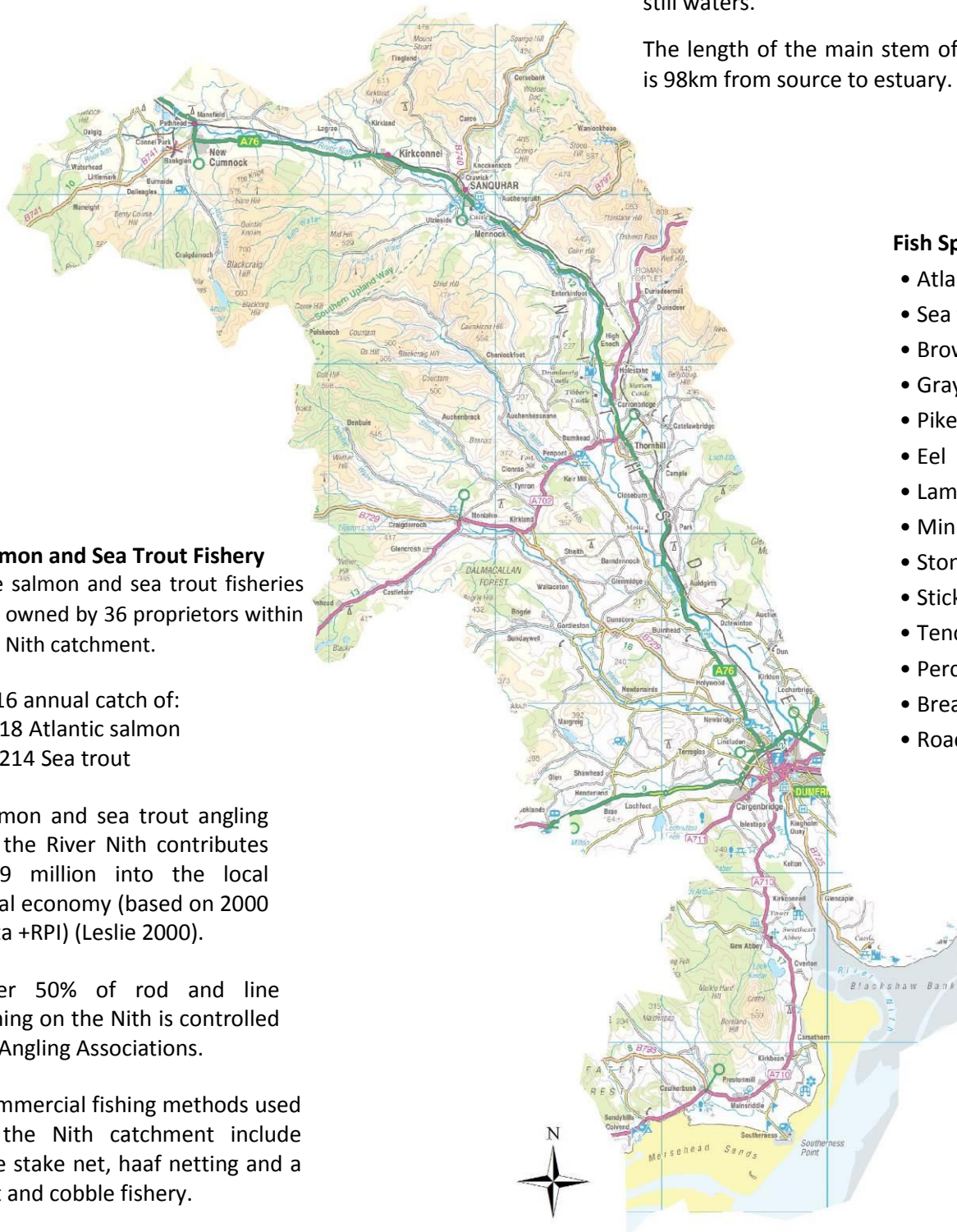
2016 annual catch of:

- 818 Atlantic salmon
- 1214 Sea trout

Salmon and sea trout angling on the River Nith contributes £2.9 million into the local rural economy (based on 2000 data +RPI) (Leslie 2000).

Over 50% of rod and line fishing on the Nith is controlled by Angling Associations.

Commercial fishing methods used in the Nith catchment include one stake net, haaf netting and a net and cobble fishery.



Other Fisheries

The Nith also has healthy brown trout and grayling fisheries which are owned by landowners throughout the catchment. There are also a number of still water trout and coarse fisheries within the catchment. Sea fishing is popular at the quay at Glencaple and off the coast.

Fisheries Management

Conservation Regulations 2016

The Scottish Government's Conservation Regulations came into effect for the first time in 2016 and the River Nith was assigned the Categorisation of Grade 3, the lowest grade. This meant that there was less than 60% mean probability of our CL (conservation limits) having been met in the previous 5 year period and consequently exploitation was unsustainable and mandatory catch and release of all salmon, caught by any method was required for the 2016 fishing season.

Category (Grade) 1	At least an 80% mean probability of conservation limits (CL) being met in the last 5 years. Exploitation is sustainable and therefore no additional management action is currently required.
Category (Grade) 2	60-80% mean probability of CL being met in the last 5 years. Management action is necessary to reduce exploitation; mandatory catch and release will not be required in the first instance, but this will be reviewed annually. Where a Board does not exist, assistance in plan formulation will be offered to those responsible for local management.
Category (Grade) 3	Less than 60% mean probability of CL being met in the last 5 years. Exploitation is unsustainable and mandatory catch and release (all methods) for 1 year will be required. Management action is necessary to reduce exploitation.

The concept behind conservation limits is not a new one and is practiced in numerous countries where Atlantic salmon are present. The systems developed by Marine Scotland to calculate individual river conservation limits, whilst maybe not ideal, have been guided by approaches devised by ICES and NASCO and are based on the best data that Scotland currently has available on its fish stocks.

The method employed by the Scottish Government to consider the conservation status of rivers uses a number of criteria specific to individual rivers including:

- Previous 5 years recorded catch of salmon (rods only)
- Exploitation rates (data gained from other rivers)
- The number of females (sex ratio for Nith obtained using genetic samples from the River Nith and other rivers)
- Size of fish - Grilse error, how many salmon are recorded as grilse not salmon
- Fecundity - number of eggs (data from other rivers)
- The target number of eggs required to have a sustainable fishery (data from other rivers)
- The potential wetted area in which salmon could spawn i.e. downstream of impassable falls

The Nith Trust and Board have devoted significant time and effort during 2016 to ensuring that the information provided to the Scottish Government to enable them to assign our river with a conservation grading is fullest and accurate. We have encouraged all who fish the river to record accurate returns. Using our detailed knowledge of the river, we have improved the accuracy of the government's maps of spawning potential in our catchment. When collecting brood stock for our hatchery operations during 2016 we took the opportunity to record data from those fish and take samples to eliminate grilse error. The Nith Board has also engaged the fishery consultant Mr Walter Crozier to assist the river on this subject and the Trust is supplying him with essential historic data. We need the Government's conservation grade for the Nith to be accurate to ensure the sustainable future of salmon in our river.

Accurate information is essential for the successful management of any resource and salmon are no exception. It is extremely difficult to gather information on salmon other than the catch statistics resulting from fishing. In an attempt to gain best information on our salmon stocks on the Nith we went to visit a series of fish counters in the Republic of Ireland with a view to establishing the feasibility of us installing a fish counter in the Nith catchment. This is an exciting new venture for fisheries management in the Nith catchment and opens up the prospects for our Trust conducting further projects to improve our knowledge of salmon throughout the catchment.

Fisheries Management

Fish Counter

Ideally, every river in Scotland would have a fish counter on it to be able to provide accurate estimates of fish migrating in and out of a river. However, the cost in terms of capital outlay required to install a fish counter and the resources required to run one have meant that there are only a few counters on Scottish rivers. The potential to have a fish counter installed on the River Nith had been researched approximately 10 years ago but the costs involved were considered unacceptable at that time. Since then, technology has moved on and it was decided to explore the possibility once more.



Counter on an Irish river

Inland Fisheries Ireland (IFI) have a network of over 30 counters which are used to feed into Irish Conservation limits and they have experienced staff that mean that counters can be built in-house rather than having to get consultants in. In 2016, we travelled to Ireland to meet with IFI staff and find out more about the counters they use. This was a very beneficial trip as it allowed us to see counters on a number of different rivers that were comparable with some of the Nith tributaries and main stem river.

Following the visit to Ireland and the decision by the NDSFB to pursue the venture further, staff from IFI visited the Nith to identify some potential sites suitable for counters. The main restriction with the River Nith, is its lack of barriers. Normally, counters could be fitted onto an existing structure but on the case of the Nith, a structure called a crump weir would have to be built at a site with suitable gradient and velocity. This limits the number of potential sites and rules out the possibility of the Whitesands. However, a number of other sites have been identified and after a budget was agreed by the Board, we are progressing plans to build a counter on a major tributary of the Nith. This will enable us to gain a very clear idea of what is happening on one of our best salmon spawning tributaries and feed this data into the Conservation Limits modelling process.

Adult fish surveys

In a bid to gain further information to feed into the Conservation limits modelling process it was decided that the Trust and Board would endeavour to take information from adult salmon and sea trout whilst catching broodstock during October and November. There were a good number of salmon present in the spawning tributaries when we were electrofishing for broodstock, providing us with the opportunity to take a number of samples.

In total, 80 salmon were measured and the sex, length and weight were recorded and a scale sample taken. These scale samples were then processed back in the office. This information enables us to understand the stocks of salmon in different tributaries of the Nith and determine the proportion of grilse to salmon. The scales taken for determining age will be kept to provide us with genetic data in the future. Fecundity data, the number of eggs per salmon, was also gained from the broodstock used in the hatchery.

All of this data will be provided to Marine Scotland Science and go towards improving the accuracy of the data used to calculate the conservation limit for the River Nith in 2018.



Adult salmon survey

Fisheries Management work carried out by both NCFT and NDSFB during 2016

<p>Enforcement</p> <ul style="list-style-type: none"> Bailiff team comprised 1 full time and 3 volunteer warranted water bailiffs 12 incidents dealt with by enforcement staff – 1 providing advice to Police Scotland, 1 falsely reported, 2 tidal nets seized, 1 net found hidden, 3 convictions, 1 poaching incident investigated (gaffing spawning tributary). Call out to poaching incident by Police Scotland. Police Scotland requested information on two occasions (out with Nith catchment). Board involvement in National Bailiff Development Group meetings, National Bailiffs conference, Crime Enforcement Working Group for Scottish Government and Solway Bailiff training group. 	<p>Exploitation</p> <ul style="list-style-type: none"> Catch and release 100% for salmon and grilse and 78% by rod and line and 40% by nets for sea trout during 2016 Assisted Scottish Government with categorization Altered Nith Angling code to reflect Scottish Government policies Assisted Marine Scotland on salmon conservation mapping project Conservation promoted through education projects, outreach programmes and distribution of conservation codes Nith Conservation working group met
<p>Engineering and Forestry</p> <ul style="list-style-type: none"> Consulted on multiple engineering projects Inspected flood damage on Nith and Cairn prior to repairs Seven electrofishing surveys carried out and one fish rescue. Consulted on two road infrastructure projects, two SEPA projects, two flood mitigation proposals, new hospital cable project and Dalgig burn reconstruction. Managed Upper Nith and Laggan Burn Restoration Project. 	<p>Biosecurity</p> <ul style="list-style-type: none"> Crayfish refuge traps monitored and Lochfoot Burn monitored for crayfish spread. Crayfish found 200m downstream of original source in Lochfoot Burn. 8978m² of Japanese knotweed treated 2158m² of Giant hogweed treated 4480m² of Skunk cabbage treated Rainbow trout survey on Cairn Water and fish farm reported to Fish Health Inspectorate.
<p>Planning and consultation</p> <ul style="list-style-type: none"> Planning responses made regarding numerous projects 	<p>Renewables</p> <ul style="list-style-type: none"> Four electrofishing surveys carried out in connection with renewables taking place throughout the catchment and one fish rescue
<p>Habitat</p> <ul style="list-style-type: none"> All habitat schemes checked and water gates repaired Problem trees removed throughout catchment 2500 native trees planted in habitat schemes 	<p>Access</p> <ul style="list-style-type: none"> Pennyland Burn fish pass modification completed and electrofishing survey complete upstream showing improved salmon/trout numbers. One fish barrier reported to SEPA and progress monitored

<p>Water Quality</p> <ul style="list-style-type: none"> • Eight pollution incidents attended and reported to SEPA • Seven invertebrate surveys completed 	<p>Marine survival</p> <ul style="list-style-type: none"> • Invited to be associate member of Marine project re sea trout by Inland Fisheries Ireland
<p>Governance</p> <ul style="list-style-type: none"> • Attended meetings/consultations regarding Wild Fisheries Reform • Scottish Government meetings • Various meetings attended - see page 18 for full list of meetings/events attended • Staff training carried out 	<p>Predation</p> <ul style="list-style-type: none"> • Licenses applied for and gained to prevent serious damage to wild stocks of salmon/sea trout by cormorants, goosanders and seals. • 18 mink trapped
<p>Fish stocks and monitoring</p> <ul style="list-style-type: none"> • 2016 catch data collected and reported on website • NCFT/NDSFB conducted electrofishing at 100+ sites throughout the catchment • 10 annual electrofishing sites surveyed • Provided electrofishing data to SFCC • Visited Inland Fisheries Ireland to inspect fish counters and IFI investigated Nith sites. 	<p>Hatchery</p> <ul style="list-style-type: none"> • 32,750 salmon fry, 2991 sea trout and 5990 brown trout fry stocked • Post stocking electrofishing surveys carried out • Brood stock captured for fry production for 2016/17
<p>Outreach</p> <ul style="list-style-type: none"> • Nith Sea Trout Experience – four weeks of free fishing to promote sea trout fishing on the River Nith. BBQ event for participants held at Dalswinton Fishing Hut. • Nith Grayling Day conducted at Friars Carse Hotel. • Various shows and fairs attended - See page 20 for full list of meetings/events attended • Presentations given to other organisations. • PR via website, social media, TV and newspapers 	



Wallace Hall Academy River Survey

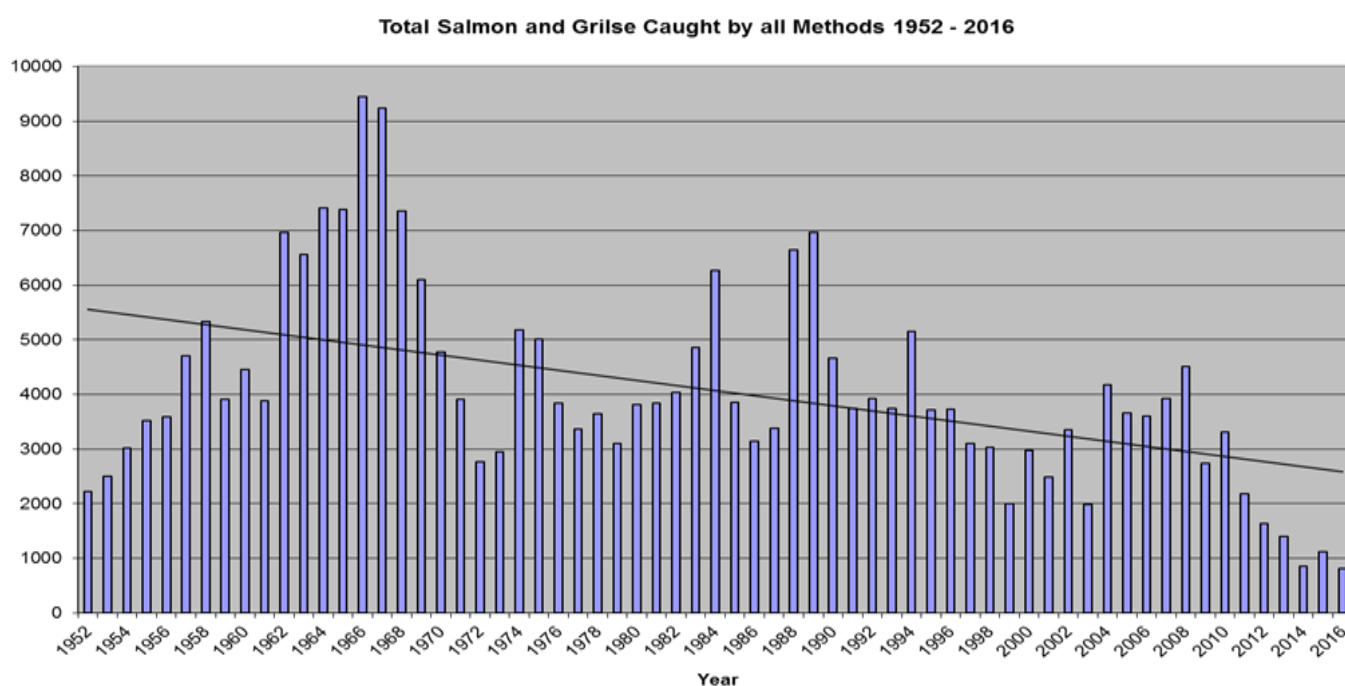
Stock Assessment

Salmon and Sea trout catch data for 2016

Following a season of 100% catch and release and the resultant drop in angling pressure we were pleasantly surprised that there had only been a slight decline on the number of salmon caught in 2016 compared to 2015. Anglers who were on the river reported observing an increase in the number of salmon and sea trout whilst out fishing and it appears that this is reflected in the catch figures. Obviously, this is entirely conjecture as we have no hard and fast figures on the number of anglers fishing the river but going on the decline in tickets sold during 2016, it is not unfair to assume that angling pressure was greatly reduced.

However, these latest catch figures are not encouraging as there is still a declining trend in the number of salmon caught and this fact must be taken into account when making future management decisions. The 2016 salmon catch of 818 when compared to the 10-year average for 2248 salmon shows a significant decrease in the number of salmon in our system.

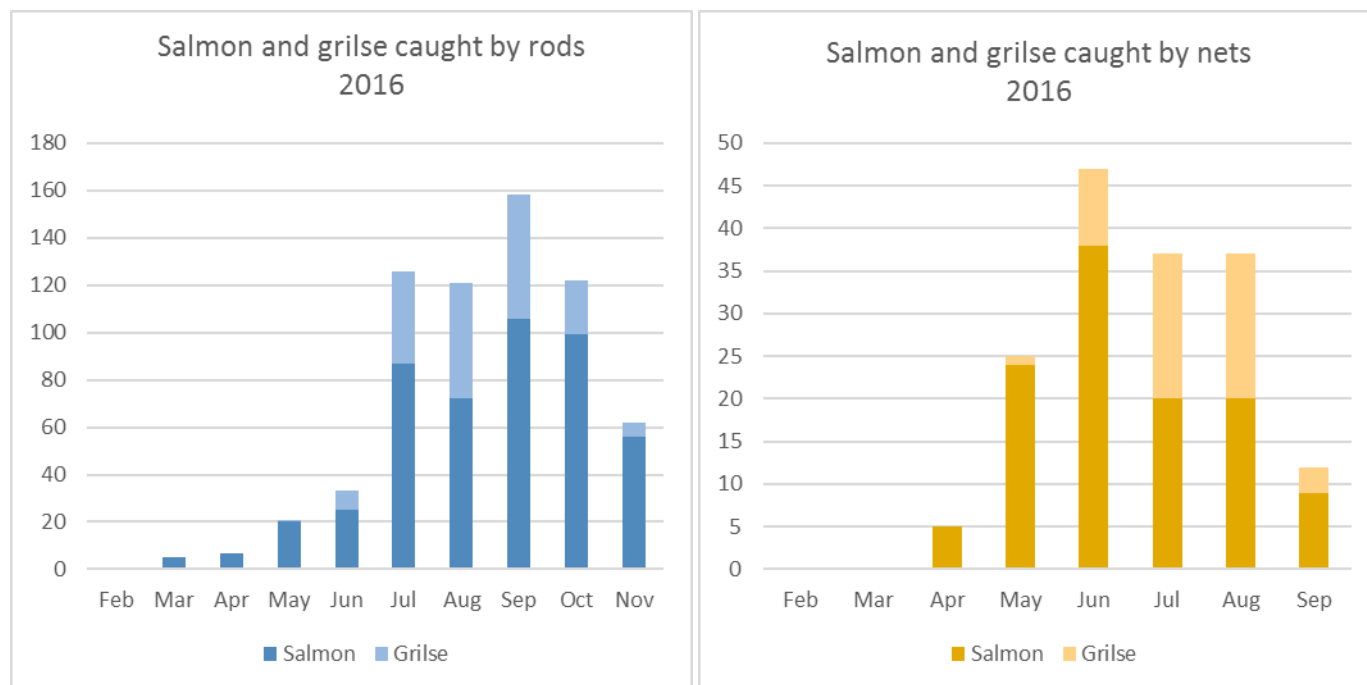
Salmon and grilse caught over the last 10 years						Sea trout caught over the last 10 years					
Year	Rods	Nets	Total	% C&R Rod only	10 year average	Year	Rods	Nets	Total	%C&R Rod only	10 year average
007	2993	932	3925	41%	3121	2007	1022	100	1122	43%	1919
2008	3764	740	4504	35%	3268	2008	961	217	1178	52%	1658
2009	2095	644	2739	36%	3342	2009	1104	136	1240	49%	1588
2010	2336	970	3306	43%	3375	2010	850	303	1153	44%	1408
2011	1637	545	2182	40%	3344	2011	515	94	609	46%	1310
2012	1283	352	1635	40%	3173	2012	782	163	945	55%	1142
2013	940	465	1405	59%	3114	2013	671	170	841	62%	1038
2014	520	331	851	64%	2781	2014	1119	132	1251	87%	1026
2015	702	417	1119	63%	2527	2015	1063	283	1346	80%	1044
2016	655	163	818	100%	2248	2016	866	348	1214	78%	1089



Stock Assessment

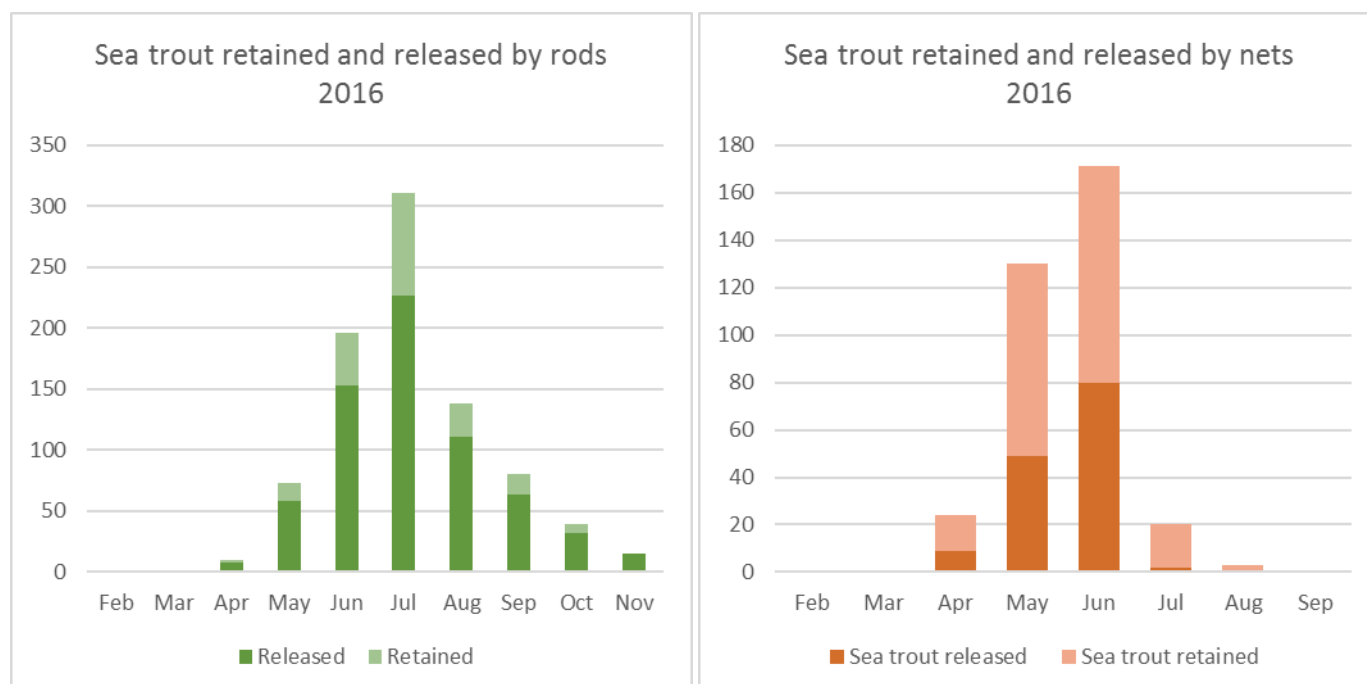
Salmon and grilse run in 2016

By looking at the number of salmon and grilse caught on a monthly basis during 2016, we are able to identify when the main peak of salmon are entering the river. It can be seen that the main proportion of grilse (1-sea winter fish) entered the system in July, August and September, traditionally these fish were available to the haaf nets in early June. Conversely, the haaf nets used to catch salmon in late summer, this component of the run is now available to the haaf nets in early summer (June). For the rod fishery, the main run of salmon occurred in September, this is earlier than the traditional third week in October.



Sea trout run in 2016

The charts below show the number of sea trout retained or released on a monthly basis by both nets and rods. It was encouraging to note that the number of sea trout released in 2016 only decreased slightly with 78% being released compared to 80% in 2015. We had feared that a higher proportion of sea trout would be killed as a result of 100% C&R for salmon. It would be good to see us achieve 80% as a minimum for 2017 as sea trout numbers are still low. June was the prime month for catching sea trout by haaf net and July was the prime month for catching sea trout by rod and line.

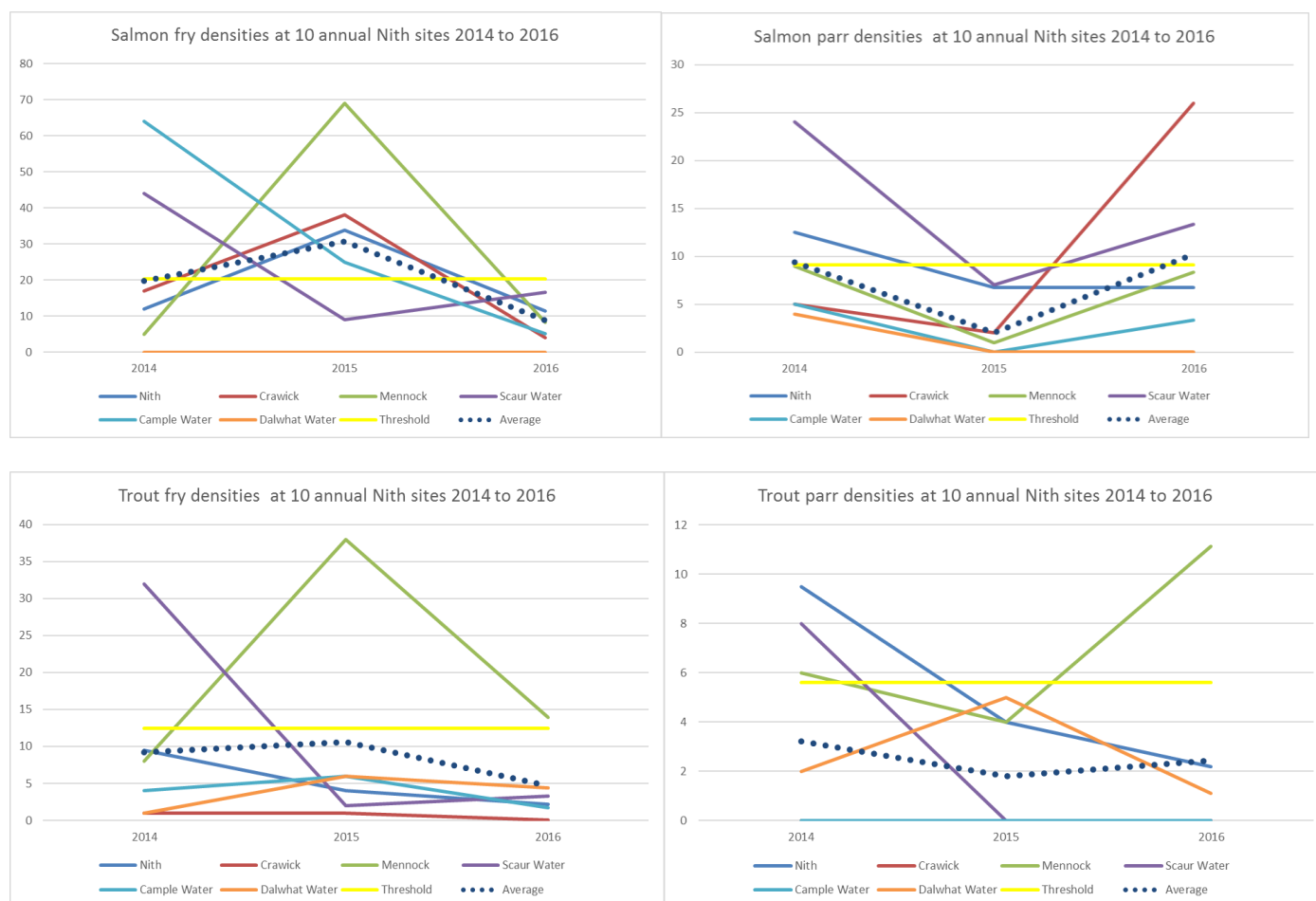


Stock Assessment

Juvenile salmonid surveys 2016

One of the most important tasks that the Trust does on an annual basis is the monitoring of many different sites throughout the catchment. We are monitoring to see if fish are present and if so, at what densities and diversity of species. The importance of this work cannot be overestimated. Fisheries managers rely on the results of monitoring to assist them in making future management decisions and hopefully, will be used to feed into the Conservation Limits modelling process in the future.

We have selected 10 sites throughout the catchment, out of the 100+ we normally survey. The ten sites are surveyed on an annual basis and it is anticipated that over time, long-term trends will be established. Following electrofishing surveys conducted during 2016, there are now three years' worth of data from these ten sites and it is possible to start to see short-term trends. These results are displayed in the following graphs.



It must be stressed that due to the natural fluctuations that occur within juvenile salmonid populations, it is not possible to identify any long-term trends using this data but the average densities (blue dotted line) from all of the sites can start to give us an idea of the current performance of the river. The yellow "Threshold" line represents the number of fish/100m2 required to achieve a status of good or excellent in relation to electrofishing conducted throughout Scotland. It can be seen that the average number of salmon fry for all sites over the last three years has been Good to Excellent in 2014/15 but has declined below the Threshold in 2016. Generally, the average densities of trout fry and parr are below the national threshold with the exception of the Mennock Water, which is a known sea trout spawning river. It should be noted that the sites chosen are predominantly salmon rivers rather than sea trout or trout rivers.

Of particular note:

- the number of salmon fry in the Cample Water have declined steeply in the last three years and electrofishing in 2017 will enable us to determine if a downward trend is developing.
- the Crawick Water has shown a steep decline in fry during 2016 but an equally steep increase in parr.
- salmon fry densities should be monitored carefully in 2017 to determine if the lower numbers recorded in 2016 were due to flood damage from the frequent strong flooding episodes experienced in the winter of 2015/16 or if they are the start of a longer term decline in fry numbers.

Further analysis of long-term electrofishing data is currently being conducted.

Invasive Species and Bio-security

Japanese knotweed and Giant hogweed

The Invasive Non-Native Species Project has been running since 2010 and in that time hundreds of thousands of Japanese knotweed stems and Giant hogweed plants have been treated. This has been accomplished by injecting glyphosate directly into the stems of the plants, a method that has proved to be extremely effective over the years. Once we had conducted an initial treatment of all of the Japanese knotweed stands along the River Nith we moved our attention to those on the New Abbey Burn. This was a large task but we have been treating Japanese knotweed on the New Abbey Burn for two years now. Unfortunately, our main funder, SEPA's Water Environment Fund are no longer able to fund the control of these species. Fortunately, we have a small amount of funding from Dumfries and Galloway Council and some private land owners to continue treatment on their land so we will be able to maintain some control work in 2017.

Skunk cabbage

During the course of the Invasive Non-native Species project, we became aware of the presence of Skunk Cabbage on the Upper Cairn and its tributaries, the Craigdarroch Water and Castlefairn. Early in 2016, we came across the source of these infestations on the Castlefairn Water in an old pond that drained into the river. Here the number of Skunk cabbage was daunting but we rose to the challenge and started to treat it by spraying it with Glyphosate. We will be able to determine how effective it has been when we return in the spring of 2017.



Skunk cabbage on the Castlefairn Water

American Signal Crayfish

American signal crayfish were found to be present in Lochrutton near Lochfoot, Dumfries in 2012 after a local reported them to the NCFT. After extensive surveying to assess the extent of their spread we looked into all of the different control options available to us. North American Signal Crayfish are notoriously difficult to eradicate and in some cases when the crayfish are present in small to medium sized ponds or lochs then the most effective method is to poison the entire waterbody and allow nature to start again. This is not always successful as crayfish have the ability to move out of the watercourse and take refuge in damp areas before returning to the pond. Unfortunately, Lochrutton is far too large to make this an effective option and in addition, the crayfish are present in the Lochfoot Burn, which flows out of Lochrutton. Since 2012, they have spread 200 hundred metres downstream so, whilst there is currently very little we can do to control/eradicate them, we continue to monitor the issue on an annual basis.

Rainbow Trout in the Cairn Water

For the second year in a row, we received reports of rainbow trout being caught in large numbers by anglers on the Cairn Water. In response to this, we conducted an electrofishing survey to determine the extent of the problem and caught large numbers of rainbow trout in areas downstream of the fish farm. Having spoken to the owner of the fish farm to make them aware of the problem, we reported the incident to the Fish Health Inspectorate. The presence of large numbers of rainbow trout in a river can have negative ecological impacts on native species such as salmon and trout.



Rainbow trout from the Cairn Water

Fishing for the Future project

For many years now, Trusts and Boards throughout Scotland have run numerous education programmes to engage young children in subjects such as the aquatic environment and wild fisheries. These have taken many different guises, from the well-known Salmon in the Classroom to one-off angling sessions, with local schools and groups receiving them well. However, the size and success of these projects is often dictated by the funding and resources available to local fishery organisations.

In 2012, the Nith Catchment Fishery Trust attracted funding from Axis 4 of the European Fisheries Fund that enabled us to develop a “grass-roots” education initiative called Fishing for the Future. As a sport, fishing is generally under-represented by young people and local angling associations and fisheries are feeling the effects of this as the number of people fishing declines year on year. The aim of Fishing for the Future was to engage young people by providing them with a knowledge of, and respect for, the aquatic environment, imparting skills so that they could develop an interest in angling and conservation. Fishing for the Future combines indoor sessions with field trips designed to engage children of all abilities. The lifecycle of the Atlantic salmon forms a perfect basis to tell a story that provides an insight into different aquatic environments, from the river to the sea, introducing some of the other wildlife encountered along their journey and the interactions between humans and nature. The sessions are tailored to suit each school and contain various activities including electrofishing demonstrations, fish anatomy and dissection, handling and identifying fish, sampling for aquatic invertebrates, habitat creation, invasive species, exploring the coast and, of course, an introduction to angling. An exciting aspect of these sessions is that they can be adapted to suit any age group or ability from pre-school to Advanced Highers.

Because of the project, local angling communities have benefited from a small increase in the number of young people purchasing angling tickets but we knew more could be done to assist children making the leap from interest to action. This inspired the formation the Nith Youth Angling Club, a group of interested young people who come together once a month, normally on a Saturday, to try a different method of fishing. The Nith Catchment Fishery Trust currently raises funds on an annual basis to pay for angling instruction, transport and equipment but we are hopeful that this club will evolve over time and become self-sustaining. This step is vital to provide children with a safe pathway to pursue this sport further.

Outdoor education is an important part of the “Curriculum for Excellence” and is now a key theme within the education system with schools having to demonstrate that they include it in their lesson plans. However, teachers often find it difficult to deliver this objective and rely increasingly on outside organisations to assist in delivery. When delivering some of the outdoor sessions, one aspect that always delights me is how quickly children that have never been into the countryside and had the opportunity to paddle around in a burn, engage with the activity and gain so much from it. Developing this connectivity with the natural environment is a recognised priority and giving these children a sense of ownership and respect can only result in a better future. After all, these children are the next generation of politicians, policy deciders, scientists, business owners, farmers and conservationists.



Nith Young Anglers Club

Education and Outreach

The Nith Catchment Fishery Trust attended and ran a number of events throughout 2016 to raise awareness of the aquatic environment and demonstrate the work of the Trust. Below is a summary of some of the events, meetings, conferences and training courses attended by Trust staff and volunteers during 2016:

Events attended

Burgh River Opening Ceremony
D&G Environment Day
Galloway Country Fair
QI Biology Day
Nith Sea Trout Experience
River Tweed Marine Survival Seminar
Prof Iain Stewart Planet Oil Event
HLF Funding Workshop
Holywood Trust Christmas gathering

Meetings and conferences attended

NCFT Directors meetings x4
NCFT Annual General Meeting
Fisheries Local Action Group meetings x4
Burgh Anglers AGM
NDSFB Board meetings x4
NDSFB Annual Public Meeting
SG Categorisation Meeting x2
D&G Council Outdoor Learning meeting x1
RAFTS/ASFB AGM
D&G Local INNS meetings x1
Funding meetings x2
RAFTS Regional meetings x1
Friars Carse fishing meeting
SFCC Biologist's meeting
RAFTS/ASFB conference
Angling Development Working Group x 2
Marine Scotland Science meeting
Inland Fisheries Ireland meeting x2
SNH meeting x1
Hosted Walter Crozier x2

Training completed

PA1/PA6AW Pesticide courses x3
Enforcement Training Completed
Trust Directors Training
Solway Bailiffs Training x2
H&S Training
SFCC Arc-View Training

Education sessions and Presentations given

High school field trips and sessions x2
Primary school field trips and sessions x6
Nith Grayling Day
Hosted Angling Days at Dock Park x1



Nith Young Anglers



Fishing for the Future Session 1



Galloway Country Fair



Nith Sea Trout Event



Dumfries High River Survey



Wallace Hall River Survey



Fishing for the Future Session 1



IFI meeting re counters

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2016
for
Nith Catchment Fishery Trust

Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Nith Catchment Fishery Trust
Contents of the Financial Statements
for the Year Ended 31st December 2016

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Nith Catchment Fishery Trust
Report of the Trustees
for the Year Ended 31st December 2016

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

In accordance with the Memorandum of Association of the company, the company has the following objects:

To advance for public benefit environmental protection and improvement by conserving and enhancing all species of freshwater fish and their environs primarily but not limited to the inland and coastal waters of the River Nith catchment and the jurisdictional area of the Nith District Salmon Fishery Board.

To advance the education of the public and any association, company, local authority, administrative or governmental agency or public body or representative body in:-

(1) The understanding of aquatic ecosystems, including their fauna, flora and economic activity, and river catchment management.

(2) The need for, and benefits of, protection, conservation, rehabilitation and improvement of aquatic environments.

ACHIEVEMENT AND PERFORMANCE

The Invasive Non-native Species project continued in 2016 and we received £7,520 funding from SEPA (via RAFTS), £1,062 from Irvine Homes & Homes Scotland, £4,976 from Shambellie Estate and £1,420 from the Dumfries Common Good Fund. All work was completed and funding applications are in place to continue into 2017.

The Fishing for the Future project restarted in October 2016 with payments made by Holywood trust (£2,708), Nithsdale Area committee (£4,550) and Misses Robertson Trust (£7,000). Funding from the Holywood Trust carries on into 2017 and will ensure the project carries on until at least next year.

Other work has included:

- Electrofishing surveying throughout catchment to assess juvenile salmonid populations.
- Surveying of American Signal Crayfish.
- Awareness raising at local events such as the Galloway Country Fair and D&G Environment Day.
- Riparian invasive non-native species control (INNS Project).
- Adult fish surveying.
- Barrier assessment and easement.

FINANCIAL REVIEW

Principal funding sources

The principal sources of funding are from the Nith District Salmon Fishery Board, Scottish Environment Protection Agency, Dumfries & Galloway Council, Holywood Trust, Nithsdale Area Committee and the Misses Robertson Trust. In addition income was received via various donations, both corporate and individual.

Investment policy and objectives

Under the Memorandum of association, the Trustees are not limited in the types of investment they may make. However, to date the Trustees have made no investments other than cash deposits.

Reserves policy

The charitable company has established a reasonable level of reserves to allow for the continuation of the charitable activities and the trustees consider the financial position of the charity to be satisfactory. As at 31 December 2016, unrestricted reserves of £21,410 and restricted reserves of £10,180 were available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The scheme was incorporated on 24th September, 2009, and has been registered with the Office of the Scottish Charity Regulator as a charity.

Nith Catchment Fishery Trust

Report of the Trustees for the Year Ended 31st December 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The governing document states that the number of trustees shall not be more than ten. There is no minimum number.

All normal trustees must be members of the charitable company but may not be an employee of the company. Trustees may serve a maximum term of office of six years and are not eligible for re-election thereafter until a further year has elapsed. One third of the elected trustees must retire each year by rotation.

Notwithstanding the above provisions, the trustees may at any time appoint any member as a trustee and may co-opt any non-member to be a trustee either on the basis that he or she has been nominated by a body with which the company has close contact in the the course of its activities or on the basis that he or she has specialist experience or skills that could be of assistance to the trustees. Such co-opted trustees are limited to a maximum of two at any one time and must retire annually at each annual general meeting, though they are eligible for immediate reappointment.

Under 44c of the Articles of Association, the Nith District Salmon Fishery Board may nominate two persons to serve as trustees. These trustees are not required to retire from office.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

As the charitable company applies for funding to continue activities, financial security and sustainability is the most obvious risk. The Trustees only spend money that has been secured, therefore any year with reduced funding would result in reduced spending.

The Trustees are not aware of any material uncertainties facing the company.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC366067 (Scotland)

Registered Charity number

SC040908

Registered office

c/o Walker & Sharpe
37 George Street
Dumfries
DG1 1EB

Trustees

T C Florey	
J Henderson	
P Hutchison	
B L Lord	
E P K Weatherall	
R Schiller	- resigned 14.3.16
A S Wood	- resigned 14.3.16
D Kempsall	
Mrs C Carson	- appointed 14.3.16
S Cameron	- appointed 14.3.16
R Mundle	- appointed 14.3.16

Company Secretary

Miss D V Parke

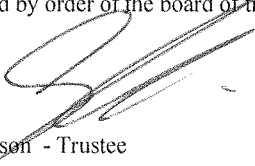
Independent examiner

Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Nith Catchment Fishery Trust

Report of the Trustees
for the Year Ended 31st December 2016

Approved by order of the board of trustees on 17th March 2017 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J Henderson', written over a horizontal line.

J Henderson - Trustee

Independent Examiner's Report to the Trustees of
Nith Catchment Fishery Trust

I report on the accounts for the year ended 31st December 2016 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees 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 connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Rodney Palmer, BA, CA
Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

17th March 2017

Nith Catchment Fishery Trust

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2016

		Unrestricted fund	Restricted funds	2016 Total funds	2015 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	29,485	-	29,485	32,254
Charitable activities					
Fishery Management		500	-	500	22,744
Invasive Non-Native Species Project		6,439	8,940	15,379	28,105
Fishing for the Future		7,000	7,258	14,258	42,694
Total		<u>43,424</u>	<u>16,198</u>	<u>59,622</u>	<u>125,797</u>
 EXPENDITURE ON					
Charitable activities	3				
Fishery Management		55,880	-	55,880	71,850
Invasive Non-Native Species Project		-	4,476	4,476	6,043
Fishing for the Future		-	1,542	1,542	34,466
Total		<u>55,880</u>	<u>6,018</u>	<u>61,898</u>	<u>112,359</u>
 NET INCOME/(EXPENDITURE)		<u>(12,456)</u>	<u>10,180</u>	<u>(2,276)</u>	<u>13,438</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		33,866	-	33,866	20,428
 TOTAL FUNDS CARRIED FORWARD		<u>21,410</u>	<u>10,180</u>	<u>31,590</u>	<u>33,866</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Nith Catchment Fishery Trust

**Balance Sheet
At 31st December 2016**

	Notes	Unrestricted fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
FIXED ASSETS					
Tangible assets	9	8,000	-	8,000	10,395
CURRENT ASSETS					
Debtors	10	14,339	-	14,339	9,595
Cash at bank and in hand		22	10,180	10,202	14,953
		<u>14,361</u>	<u>10,180</u>	<u>24,541</u>	<u>24,548</u>
CREDITORS					
Amounts falling due within one year	11	(951)	-	(951)	(1,077)
NET CURRENT ASSETS		<u>13,410</u>	<u>10,180</u>	<u>23,590</u>	<u>23,471</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,410</u>	<u>10,180</u>	<u>31,590</u>	<u>33,866</u>
NET ASSETS		<u>21,410</u>	<u>10,180</u>	<u>31,590</u>	<u>33,866</u>
FUNDS	12				
Unrestricted funds				21,410	33,866
Restricted funds				10,180	-
TOTAL FUNDS				<u>31,590</u>	<u>33,866</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st December 2016 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 17th March 2017 and were signed on its behalf by:



J Henderson -Trustee

Nith Catchment Fishery Trust

Notes to the Financial Statements for the Year Ended 31st December 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with the administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All resources expended are inclusive of irrecoverable VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Nith Catchment Fishery Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

1. ACCOUNTING POLICIES - continued

Financial instruments

Cash and bank

Cash and bank comprises cash on hand and funds held on deposit.

Trade debtors

Trade debtors are amounts due from customers for the provision of services sold in the ordinary course of operations.

Trade debtors are recognised initially at the transaction price and represent the full value of the services charged to customers, including any amounts charged on for third parties.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are presented as non current liabilities.

2. DONATIONS AND LEGACIES

	2016	2015
	£	£
Donations	318	171
Nith District Salmon Fishery Board - Core funding	29,167	32,083
	<u>29,485</u>	<u>32,254</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 4)	Totals
	£	£	£
Fishery Management	46,964	8,916	55,880
Invasive Non-Native Species Project	1,666	2,810	4,476
Fishing for the Future	1,542	-	1,542
	<u>50,172</u>	<u>11,726</u>	<u>61,898</u>

4. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Fishery Management	7,839	1,077	8,916
Invasive Non-Native Species Project	2,810	-	2,810
	<u>10,649</u>	<u>1,077</u>	<u>11,726</u>

Support costs, included in the above, are as follows:

Nith Catchment Fishery Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

4. SUPPORT COSTS - continued

			2016	2015
	Fishery Management	Invasive Non-Native Species Project	Total activities	Total activities
	£	£	£	£
Rent	955	-	955	936
Insurance	1,544	-	1,544	1,483
Postage and stationery	343	-	343	3,488
Bank charges	148	-	148	270
Sundries	2,454	2,810	5,264	2,216
Depreciation of tangible and heritage assets	2,395	-	2,395	3,145
Loss on sale of tangible fixed assets	-	-	-	850
Trustees' remuneration etc	125	-	125	127
AGM expenses	52	-	52	105
Accountancy	900	-	900	900
	<u>8,916</u>	<u>2,810</u>	<u>11,726</u>	<u>13,520</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2016	2015
	£	£
Depreciation - owned assets	2,395	3,145
Deficit on disposal of fixed asset	-	850
	<u></u>	<u></u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2016 nor for the year ended 31st December 2015.

Trustees' expenses

	2016	2015
	£	£
Trustees' expenses	<u>125</u>	<u>127</u>

The trustee expenses in both the current and comparative years relate to the costs of attendance at the annual RAFTS Conference and associated subsistence for two trustees, Mr P Weatherall and Mr J Henderson.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2016	2015
	<u>1</u>	<u>1</u>
Biologist		

No employees received emoluments in excess of £60,000.

During the year, the number of employees calculated on a full time equivalent basis were 1 (2015 - 1).

Nith Catchment Fishery Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	32,254	-	32,254
Charitable activities			
Fishery Management	22,744	-	22,744
Invasive Non-Native Species Project	28,105	-	28,105
Fishing for the Future	42,694	-	42,694
Total	125,797	-	125,797
 EXPENDITURE ON			
Charitable activities			
Fishery Management	71,850	-	71,850
Invasive Non-Native Species Project	6,043	-	6,043
Fishing for the Future	34,466	-	34,466
Total	112,359	-	112,359
 NET INCOME/(EXPENDITURE)	13,438	-	13,438
 RECONCILIATION OF FUNDS			
Total funds brought forward	20,428	-	20,428
 TOTAL FUNDS CARRIED FORWARD	33,866	-	33,866

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1st January 2016 and 31st December 2016	5,077	10,500	1,596	17,173
 DEPRECIATION				
At 1st January 2016	3,047	2,625	1,106	6,778
Charge for year	305	1,970	120	2,395
At 31st December 2016	3,352	4,595	1,226	9,173
 NET BOOK VALUE				
At 31st December 2016	1,725	5,905	370	8,000
At 31st December 2015	2,030	7,875	490	10,395

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	14,059	9,250
Prepayments and accrued income	280	345
	14,339	9,595

Nith Catchment Fishery Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade creditors	51	177
Accrued expenses	900	900
	<u>951</u>	<u>1,077</u>

12. MOVEMENT IN FUNDS

	At 1.1.16	Net movement in funds	At 31.12.16
	£	£	£
Unrestricted funds			
General fund	33,866	(12,456)	21,410
Restricted funds			
Invasive Non-Native Species Project	-	4,465	4,465
Fishing for the Future	-	5,715	5,715
	<u>-</u>	<u>10,180</u>	<u>10,180</u>
TOTAL FUNDS	<u>33,866</u>	<u>(2,276)</u>	<u>31,590</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	43,424	(55,880)	(12,456)
Restricted funds			
Invasive Non-Native Species Project	8,941	(4,476)	4,465
Fishing for the Future	7,257	(1,542)	5,715
	<u>16,198</u>	<u>(6,018)</u>	<u>10,180</u>
TOTAL FUNDS	<u>59,622</u>	<u>(61,898)</u>	<u>(2,276)</u>

Fishing for the Future Project

This is an education project that aims to get young people into angling whilst providing them with a knowledge and respect for the aquatic environment. This includes running sessions in schools and running a Young Anglers Club.

Invasive Non-Native Species Project

This project aims to identify and treat riparian non-native species along the riparian corridor of the River Nith and its tributaries. This primarily involves the treatment of Japanese knotweed, Giant hogweed and Skunk Cabbage.

13. RELATED PARTY DISCLOSURES

During the year under review the Charity received the sum of £2,708 from the Holywood Trust as a grant towards the Fishing for the Future Project. Trustee Mr Weatherall has close family members who serve as Trustees of the Holywood Trust.

There were no other related party transactions for the year ended 31 December 2016.

Nith Catchment Fishery Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2016

14. FINANCIAL INSTRUMENTS

The carrying amounts of the company's financial instruments are as follows:

Financial assets

Debt instruments measured at amortised cost:

Trade debtors	14,059	5,250
Other debtors	280	345
Total	<u>£14,339</u>	<u>£5,595</u>

Financial liabilities

Measured at amortised cost:

Trade creditors	51	177
Other creditors	900	900
Total	<u>£951</u>	<u>£1,077</u>

15. FIRST YEAR ADOPTION

Financial reporting standard 102

It is the first year that the company has presented its financial statements under SORP 2015 and FRS 102. The last financial statements prepared under previous UK GAAP were for the year ended 31 December 2015 and the date of transition to FRS 102 and SORP 2015 was therefore 1 January 2015.

In preparing these accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP 2015 the restatement of comparative items was required. No items have been identified therefore no restatement is required.

Nith Catchment Fishery Trust

Detailed Statement of Financial Activities
for the Year Ended 31st December 2016

	2016 £	2015 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	318	171
Nith District Salmon Fishery Board - Core funding	29,167	32,083
	<hr/>	<hr/>
	29,485	32,254
Charitable activities		
Biologist work	6,939	30,083
Grants	23,198	63,460
	<hr/>	<hr/>
	30,137	93,543
	<hr/>	<hr/>
Total incoming resources	59,622	125,797
 EXPENDITURE		
Charitable activities		
Wages	40,142	52,445
Social security	1,140	-
Pensions	185	-
Telephone	659	705
Motor & travel expenses	2,899	8,964
Training	820	2,247
Clothing & personal protective equipment	649	1,555
Project costs	851	21,248
Repairs & maintenance	1,074	3,522
Transport, hotels & subsistence	1,753	8,153
	<hr/>	<hr/>
	50,172	98,839
 Support costs		
Management		
Rent	955	936
Insurance	1,544	1,483
Postage and stationery	343	3,488
Bank charges	148	270
Sundries	5,264	2,216
Plant and machinery	305	360
Motor vehicles	1,970	2,625
Computer equipment	120	160
Loss on sale of tangible fixed assets	-	850
	<hr/>	<hr/>
	10,649	12,388
 Governance costs		
Trustees' expenses	125	127
AGM expenses	52	105
Accountancy	900	900
	<hr/>	<hr/>
	1,077	1,132
	<hr/>	<hr/>
Total resources expended	61,898	112,359
	<hr/>	<hr/>
Net (expenditure)/income	<u>(2,276)</u>	<u>13,438</u>

This page does not form part of the statutory financial statements