



NITH CATCHMENT FISHERY TRUST

ANNUAL REPORT

JANUARY TO DECEMBER 2017

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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
Mrs C Carson
Mr S Cameron
Mr R Mundle

Staff

Ms Debbie Parke - Operations Manager/Biologist



Nith District
Salmon Fishery Board



DUMFRIES AND GALLOWAY
ANGLING ASSOCIATION



Cover photo: Nith Young Anglers Club at Drum Loch, Dalswinton

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Chairman's Foreword

The year of 2017 for the fisheries world was one of uncertainty. We started the year with thoughts of amalgamation with our neighbouring river, the Annan. Discussions had taken place with representatives of the Annan and our river, and plans for managing both rivers were advancing in accordance with the Scottish Government's Wild Fisheries Reform. An announcement from the Government in the early spring of 2017 changed all proposed plans and most of the reform process was abandoned. Managing fisheries into the future was to be continued by the traditional bodies of both Boards and Trusts. I always questioned the value of diluting our efforts in a larger Fishery Management Organisation, however we are back to business as usual with our own Nith Board and Trust.



Conservation of our fish stocks seemed to be taking a priority over other aspects of managing our rivers. During 2016 we had been assigned a category 3 conservation status by the Scottish Government, and all salmon had to be returned. This was elevated to a category 2 status for the 2017 season whereby fishers could take a salmon if they choose to do so but restraint was required. I am pleased to report that our Nith fishers saw sense and returned most of their catch achieving in excess of the 80% Catch & Release target requested by our river management. We look forward to the 2018 season with our, again elevated, category 1 status.

Whilst we continue to manage fewer fish in our rivers, of equal concern to us all, is the fact that fewer people are on the banks of our rivers fishing. We have taken steps to address this through the efforts of our Trust and their "Fishing for the Future" project. This project has been successful in giving young people the chance to experience fishing at various venues throughout the Nith catchment in a safe and enjoyable environment. Having seen the project in action, I am confident that we have recruited new Nith anglers for the future.

When numbers of fish are as low as they are currently, accurate information is key to all that we do in managing them for the future. In a bid to gain this information we are embarking on an exciting new venture to have fish counting facilities positioned in our rivers to enable accurate counting of the fish that pass them. It is hoped that information gained from these will aid future management decisions.

From an uncertain start to 2017 we head towards 2018 with a more certain future for our Board and Trust and look forward to a busier year on our river with our category 1 status.

Tight lines to all who fish our rivers!

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

Biologist's Comments

In 2017, we saw a change in emphasis for our Trust. Funding streams have altered and this has led to a change in priorities. In addition to the key work of supporting the Fishery Board and supplying the relevant data for management decisions to be made, the focus for the Trust has been the "Fishing for the Future" project. This project has given many young people the opportunity to experience fishing throughout the Nith catchment and hopefully recruited them to the ranks of Nith anglers for future seasons to come.



It is exciting to be working on our newly excavated pond at Blackwood which will be a valuable resource for the Trust as a venue to conduct aquatic research and general environmental education. The pond will be used by our aspiring young anglers and has already been enjoyed by some Rural Skills groups who have assisted with restoration works.

With the reduction in salmonid populations in all Scottish rivers, the importance of measuring their performance has never been greater and our reliance on statistics, is required in all aspects of the work of the Trust. Some examples of this are the need to prove how many predators are on our river in order to obtain predator licences. We need to know how many adult salmon are running our rivers. We need to know how many fry and parr are in our tributaries. How many smolts go to sea. All anglers and netsmen have to provide an annual return of salmon and sea trout captured. We have asked anglers how long are they fishing for before they catch a fish. We record how many alien species are present in our catchment. All of the above numbers are a measure of the health and vitality of our river and used for comparisons with others.

I look forward to having the ability to accurately count the number of adult salmon running our rivers with the Boards proposals to install fish counters, but we must remember that the runs of adult fish are only one side of the population equation. The ultimate measure for our spawning tributaries is the number of smolts that are produced each year. Whilst we know, from previous research projects conducted, that the proportion of smolts which make it back to our rivers as adults is very small due to pressures on them in the marine environment, we want to send as many smolts to sea as we can. I look forward to potentially counting smolts on some parts of our catchment.

I am pleased to report that on our staffs fishing day during 2017 I caught my first fly caught salmon so I am enthused for the coming season.

A handwritten signature in black ink, appearing to read 'Debbie Parke'.

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.

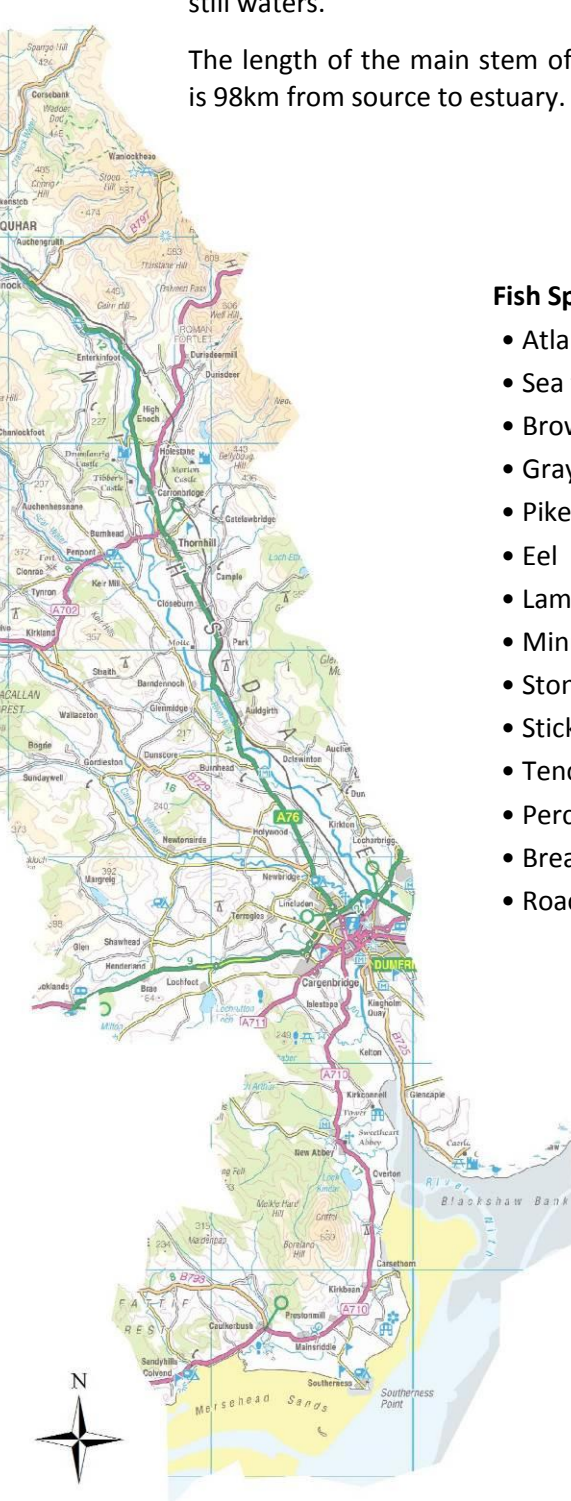
2017 annual catch of:

- 828 Atlantic salmon
- 982 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 40% 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.

Overview of Fisheries Management work carried out during 2017 (Board and Trust)

<p style="text-align: center;">Enforcement</p> <ul style="list-style-type: none"> • Bailiff team comprised 1 full time and 3 volunteer warranted water bailiffs • 19 incidents dealt with by enforcement staff – 4 incidents of damage to spawning beds, 3 individuals cautioned, 11 coastal incidents (nets/boats), 2 incidents of gaffing on a spawning tributary, 1 incident of illegal culvert. • Advised Police Scotland on Enforcement issues • National Bailiff Development Group meetings attended • Attended National Bailiffs conference • Presented at National Bailiffs Conference • Met with Chief Constable Police Scotland • Chaired Crime Enforcement Working Group for Scottish Government • Marked legal exam papers • Contacted MSP's, Lord Advocate, Marine Scotland and Cabinet Secretary regarding coastal netting issues • Working with Marine Scotland Compliance on netting • Advised the Luce, Cree, Dee Kirkcudbright and Urr Fishery Boards. 	<p style="text-align: center;">Exploitation</p> <ul style="list-style-type: none"> • Catch and release 89% for salmon and grilse and 83% for sea trout by rod and line and 70% for salmon and 12% for sea trout by nets during 2017. • Assisted Scottish Government with categorization • Assisted D&G Common Good with fisheries management • Altered Nith Angling code to reflect Scottish Government policies • Conservation promoted through education projects, outreach programs and distribution of conservation codes • Nith Conservation working group met • Issued carcass tags to Haaf Netters • Presentation on Catch and Release to Burgh Anglers • Attended Annual Biologist's meeting • Angler Diaries issued • Ran Nith Sea Trout Experience
<p style="text-align: center;">Engineering and Forestry</p> <ul style="list-style-type: none"> • Consulted on multiple engineering projects • Inspected flood damage on Nith prior to repairs • Seven electrofishing surveys carried out in connection with engineering works taking place throughout the catchment • 15 fish rescues throughout the catchment. • Consulted on Lochfoot to Brighthouse gas pipeline, SWS Overhead Powerline, Crawick Viaduct works, Bridge repairs for Buccleuch Estate, SEPA Laggan Burn and Upper Nith Flood projects, East Ayrshire Flood Project, East Ayrshire Water Mains replacement, Directional Drilling for Scottish Water at Kirkconnel and Durisdeer. • Attended all Open Cast Coal Mine TWG's • Managed Upper Nith river restoration project and Laggan Burn Restoration Project. 	<p style="text-align: center;">Fish stocks and monitoring</p> <ul style="list-style-type: none"> • 2016 catch data collected and reported on website • NCFT/NDSFB conducted electrofishing at 150 sites throughout the catchment • 10 annual electrofishing sites surveyed • Provided electrofishing data to SFCC • Applied and obtained planning permission and CAR license for Crawick Fish Counter. • Met and Liaised with Buccleuch Estates and all residents for Crawick Fish Counter • Adult fish sampling conducted and fecundity estimate taken.
<p style="text-align: center;">Planning and consultation</p> <ul style="list-style-type: none"> • Planning lists checked on a monthly basis and responses made where appropriate. 	<p style="text-align: center;">Renewables</p> <ul style="list-style-type: none"> • Three surveys carried out in connection with renewables taking place throughout the catchment.

<p>Habitat</p> <ul style="list-style-type: none"> • All habitat schemes checked and water gates repaired • Problem trees removed throughout catchment • Native trees re-planted in habitat schemes 	<p>Access</p> <ul style="list-style-type: none"> • 1 fish barrier reported to SEPA - Laggan Burn
<p>Water Quality</p> <ul style="list-style-type: none"> • Twelve pollution incidents attended and reported to SEPA • Three invertebrate surveys completed 	<p>Marine survival</p> <ul style="list-style-type: none"> • Acoustic monitoring station installed and maintained in Nith for Marine Scotland tracking project.
<p>Governance</p> <ul style="list-style-type: none"> • All Health and Safety at work Policies updated • Liaised with D&G Assessors • All appropriate licensing requirements in place • Various meetings attended - see page 19 for full list of meetings/events attended • Staff training carried out • Fishery Catch Returns compiled 	<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. • License returns completed • 14 mink trapped
<p>Biosecurity</p> <ul style="list-style-type: none"> • Crayfish refuge traps monitored and Lochfoot Burn monitored for crayfish spread. • Japanese knotweed treated • All Nith Giant hogweed treated • Rainbow trout survey on Cairn Water completed 	<p>Hatchery</p> <ul style="list-style-type: none"> • 121,000 fry stocked • Post stocking electrofishing surveys carried out • Brood stock captured for fry production for 2017/18
<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. • Various shows and fairs attended - See Outreach and Education page for full list of meetings/events attended • Presentations given to other organisations. • PR via website, social media, TV and newspapers. 	



“Vieille Alliance” – French group visiting the hatchery

Fisheries Management

Conservation Regulations 2017

All Scottish salmon rivers are now assigned a Conservation Categorisation grading from 1 to 3. The definition of these Categorisations is provided in the box below. From an initial grading of 3 in 2016, the River Nith was assigned a Categorisation of 2 in 2017 and is now graded as Category 1 for the 2018 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.

Alongside the Governments Regulations, each individual Fishery Board and Trust have recommended conservation guidelines for their specific catchment area. These individual catchment area conservation plans take account of the type of fishing which is exercised locally and the run timing of genetically distinct strains of fish i.e. spring salmon.

An additional layer of regulations is applied by individual owners to their specific beat or stretch of river. For example, some beats only allow fly fishing or fishing with barbless lures, etc. All of the above measures enable all who enjoy fishing to assist in the sustainable future of the resource and consequently, the sport of fishing.

Fish Counter

The Nith District Salmon Fishery Board are currently working on plans to have a series of fish counters placed within the Nith catchment and the first place identified to install a fish counter has been the Crawick Water. This is one of our major fish spawning tributaries and due to its size, makes a very good place to start. Planning consents and a CAR licence from SEPA have been granted.

The Trust is very interested in this work as the installation of a counter on the Crawick Water would mean that we could start to get an idea of the actual number of salmon and sea trout that are entering this sub-catchment of the Nith to spawn. In conjunction with this data, we could then run smolt traps which would provide us with an estimate of output generated by the Crawick Water. In addition to this, and probably a few years down the line, the introduction of PIT tagging of smolts on their way out of the system would enable us to gain an understanding of how many adult salmon are surviving the marine phase and returning to the river.

Ultimately, the greater our knowledge is,, of the River Nith salmon populations, enables us to make better management decisions that will help protect them and ensure that Atlantic salmon still run the Nith for future generations to enjoy.



Salmon from the Crawick Water

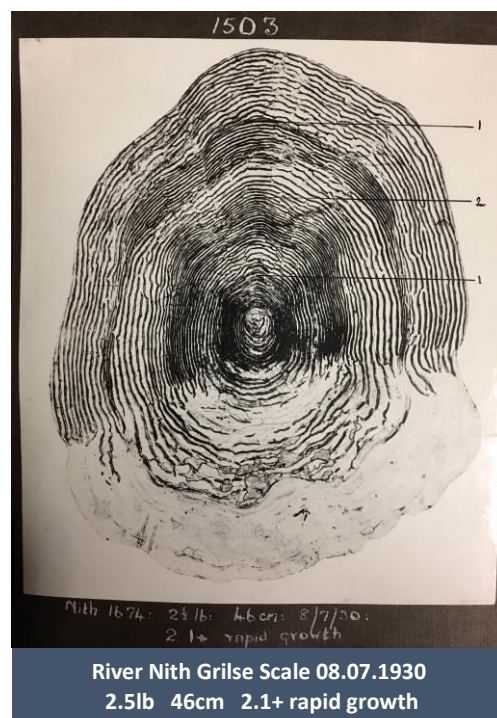
Fisheries Management

Scale Reading

The Trust Biologist recently attended at the Scottish Fishery Coordination Centre (SFCC) scale reading course, held at the Marine Laboratory at Faskally. Whilst our Trust has been reading fish scales for many years now this is a topic which, by its nature, is subjective and the reader benefits from opinions from their peers. The intention is for Nith scales to be read using our own equipment which will include taking photographic images, then uploading the images onto the system which the (SFCC) has in place. Once on the system the images can be read by a number of trained scale readers.

The Trust would be interested in receiving scales of any unusual fish that anglers or netsmen catch on the Nith. These may be very large or especially small but it gives us a chance to look into that fishes life history. Whilst at the scale reading course we read Nith scales from the Marine Laboratory archive which included a very small salmon captured in 1936. Anyone taking scales should only do so if they are confident that in do so the fish is uninjured and is able to be returned to the water and the following procedure should be adhered to -

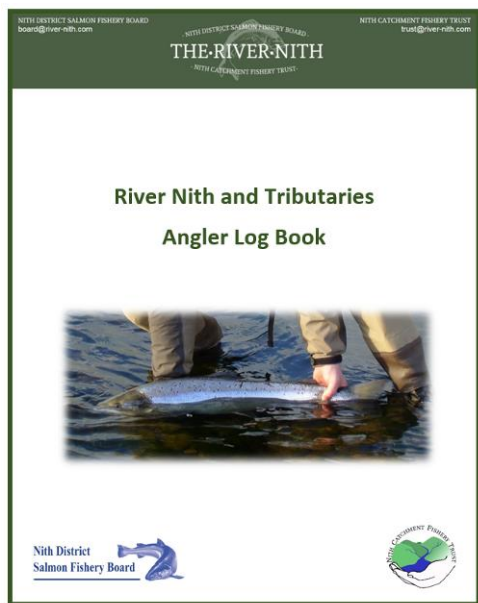
<http://www.sfcc.co.uk/members-area/scale-reading-learning-resources.html>



Nith Angler Diaries

Over the course of recent fishing seasons, much has been said about reduced numbers of fish in our rivers. To begin with, many anglers theorised that this phenomenon was specific to the River Nith but with the passage of time these theories were proven to be inaccurate and the reduction in fish numbers is generic to all rivers in Britain and the surrounding countries. The reduction in numbers of fish has led to a reduced catch of salmon and sea trout but in addition and more worryingly a reduction in anglers on our river banks. This has had a serious knock on impact on the economy of rural Nithsdale.

Both the Fishery Board and Trust are very concerned about the reduction of fish being captured in the Nith but how much of this reduction is now due to reduced fishing effort? In an attempt to answer this question we have issued a section of the angling fraternity with angler diaries to record details of their individual fishing trips to the river and the success or otherwise of those trips. By recording this information, managers hope to put some science to an otherwise “unknown” in statistics associated with fish and fishing on the River Nith. The issuing of angler diaries will continue for a number of seasons to build a comprehensive picture which will contribute to managing our stocks of fish.



It is worth noting that the figures below include hours fished for salmon and sea trout by all methods as we were unable to separate this information out from the data received. This also includes both the Nith and the Cairn. However it does start to give us some data that can be used as a comparison in the future.

Results from 2017's Angler Diaries

No. of logbooks issued:	20
No. of logbooks completed and returned:	9
Total days fished (6 hour day)	157 days

Catch Per Unit Effort i.e. fish caught per day	
Salmon	0.41
Sea trout	0.20
Brown trout	0.52
Grayling	0.11

Thank you to everyone that took part in this and returned data to us.

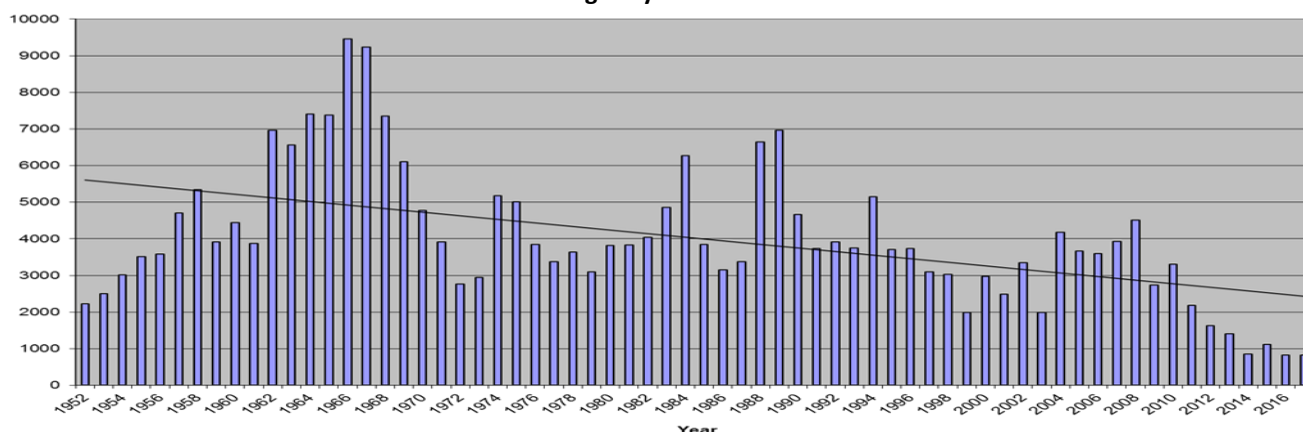
STOCK ASSESSMENT

Salmon and Sea trout catch data for 2017

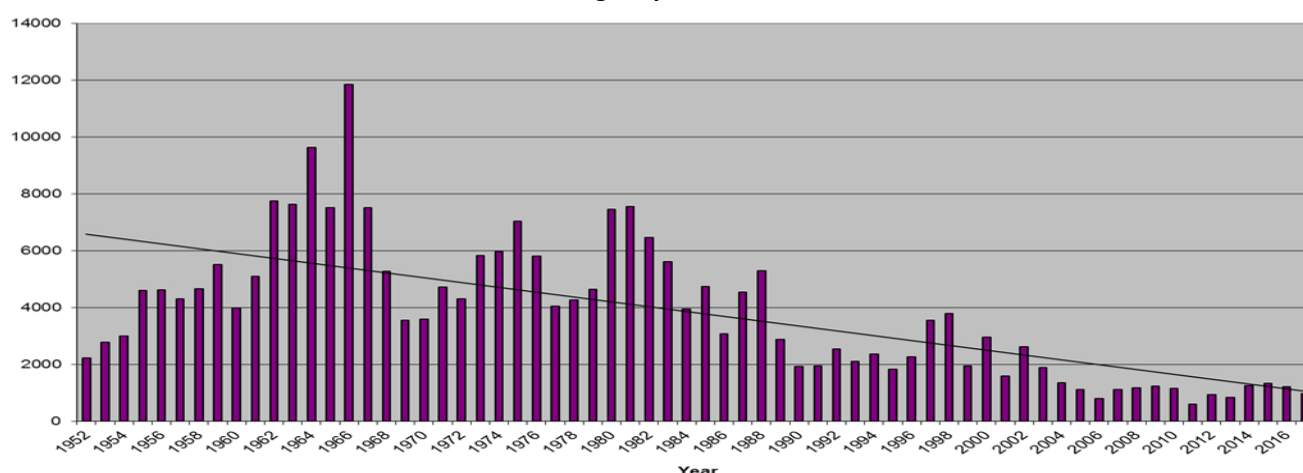
It was with disappointment that we received the final reported catches for 2017 with salmon figures only slightly better than those reported for 2016 whilst the number of sea trout reported was lower. Prior to the catch data being returned to us at the end of the season, we had received a number of positive reports from anglers up and down the river suggesting an improvement in the number of salmon running the river in 2017. These figures are not encouraging and support the general ongoing downwards trend being seen on the River Nith over the last decade. Sea trout numbers over the last two decades have been similarly depressed and for this reason, the Board and Trust still recommend that all salmon and sea trout are returned where possible.

Year	Salmon and Grilse				Sea trout and Herling			
	Rods	Nets	Total	10 year average	Rods	Nets	Total	10 year average
2008	3764 (35%)	740 (0%)	4504	3268	961 (52%)	217 (7%)	1178	1658
2009	2095 (36%)	644 (0%)	2739	3342	1104 (49%)	136 (10%)	1240	1588
2010	2336 (43%)	970 (0%)	3306	3375	850 (44%)	303 (0%)	1153	1408
2011	1637 (40%)	545 (0%)	2182	3344	515 (46%)	94 (0%)	609	1310
2012	1283 (40%)	352 (0%)	1635	3173	782 (55%)	163 (1%)	945	1142
2013	940 (59%)	465 (0%)	1405	3114	671 (62%)	170 (8%)	841	1038
2014	520 (64%)	331 (1%)	851	2781	1119 (87%)	132 (8%)	1251	1026
2015	702 (63%)	417 (0.5%)	1119	2527	1063 (80%)	283 (4%)	1346	1044
2016	655 (100%)	163 (100%)	818	2248	866 (78%)	348 (40%)	1214	1089
2017	695 (89%)	133 (70%)	828	1939	768 (83%)	214 (12%)	982	1076

Salmon caught by all methods 1952 - 2017



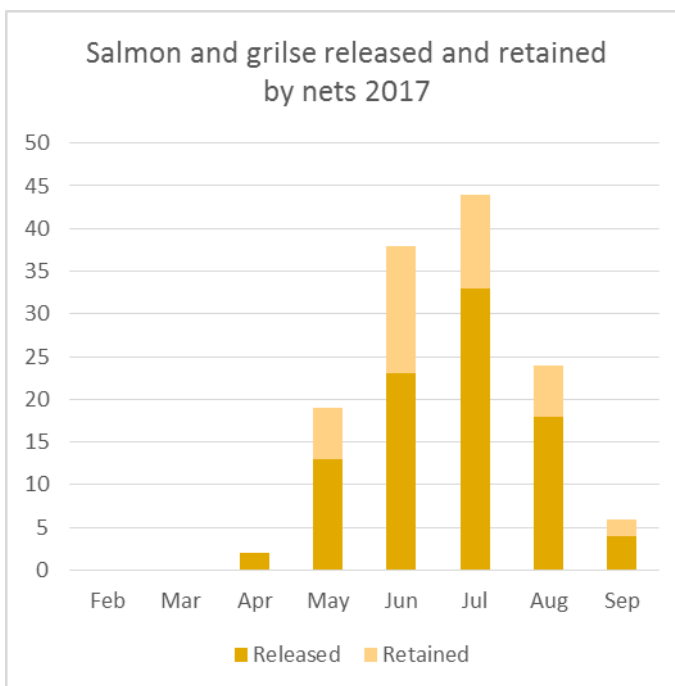
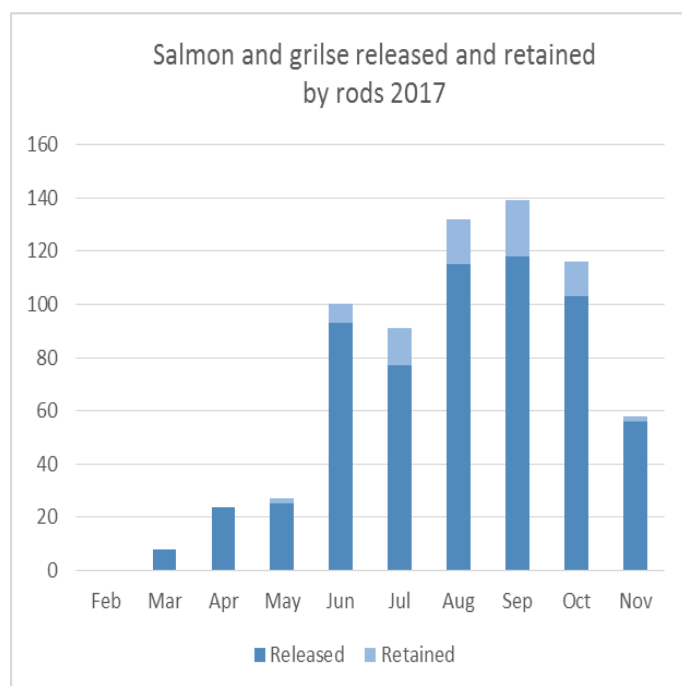
Sea trout caught by all methods 1952 - 2017



STOCK ASSESSMENT

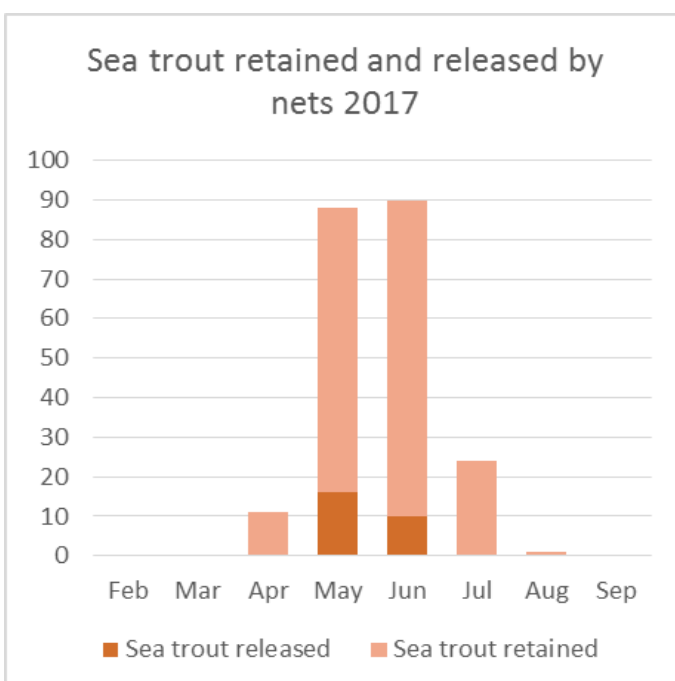
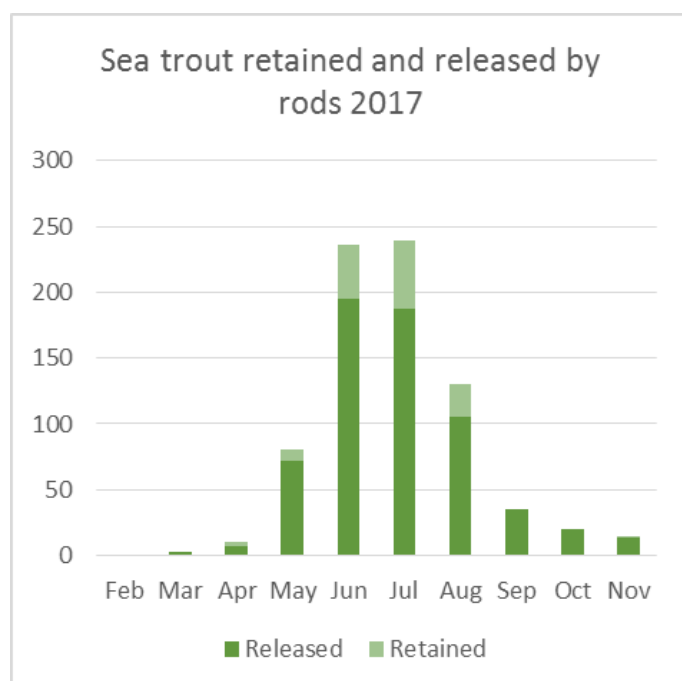
Salmon and grilse run in 2017

Using the catch data that is returned every year by salmon Fishing proprietors we are able to develop a picture of when the fish were coming in the system and being caught. In 2017, it can be seen that there was a decent run of fish in June but that the main run entered the system between August and October with most salmon being caught in September. This earlier run of fish is becoming a regular feature on the River Nith with the main run coming to an end in October. It was encouraging to see that all of the fisheries took on board the recommendations made by the Nith DSFB to aim for 80% C&R rates. The total C&R rate was 89% for the Rods and 70% for the nets, which is a large increase on previous C&R rates.



Sea trout run in 2017

The charts below show the number of sea trout retained or released on a monthly basis by both nets and rods. Here it is possible to see that the main runs of sea trout took place in the estuary in May and June whilst in the river it was a bit later in June and July. Catch and release rates for sea trout were 83% for rod anglers but disappointingly only 12% for the net fishery. This is concerning as sea trout populations are also on the decline, albeit at a slower rate than that of salmon.



STOCK ASSESSMENT

Juvenile salmonid surveys 2017

On an annual basis the Trust monitors 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.

In 2017, over 150 sites were surveyed by fully trained staff using single run, semi-quantitative survey protocols developed by the Scottish Fisheries Coordination Centre. The densities of fry and parr were then classified using the SFCC national classification scheme. This classification scheme categorises the data according to five categories derived using data from over 1600 Scottish sites.

In order that we can compare year to year performance we have selected 10 sites throughout the catchment. These sites are located on the main stream River Nith and its tributaries. The ten sites will be sampled every year and it is anticipated that over time, long term trends will be established. The intention here is to detect any issues specific to individual areas of our catchment and enable managers to address those issues timeously.

Following electrofishing surveys conducted during 2017, there are now four 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 table and graphs.

Electrofishing results for the Ten Annual sites in 2017

Watercourse	Site code	Location	Salmon fry (/100m ²)	Salmon parr (/100m ²)	Trout fry (/100m ²)	Trout parr (/100m ²)	Other species
Nith	1	Downstream of Nith Lodge, New Cumnock	131	26	5	9	SL
Nith	2	Downstream of Boig Road Bridge, New Cumnock	34	1	1	0	SL, M
Nith	3	Upstream of Guildhall Bridge, Kirkconnel	44	0	5	0	SL, M
Nith	4	At Auldgirth New Bridge	15	0	0	2	SL, E
Afton	5	Upstream of Blackcraig Bridge	245	49	0	4	-
Crawick Water	6	Downstream of Spango Bridge	110	5	1	0	-
Mennoch Water	7	Upstream of confluence with Glenim Burn	223	0	58	9	-
Scaur Water	8	Downstream of Bridge at Glenwhargen	28	15	17	0	-
Cample Water	9	Downstream of bridge at Kirkbog Farm	136	0	13	0	SL, M, E
Dalwhat Water	10	Upstream of Bailwood Plantation	39	8	5	1	-
Average of all sites:			100	10	11	2	

Key to other species: E – Eel, M – Minnow, SL - Stone Loach, L – Lamprey, SB – Stickleback, G – Grayling, F – Flounder, P – Pike.

Key to classification of salmonids per 100m²

absent	very poor	poor	moderate	good	excellent
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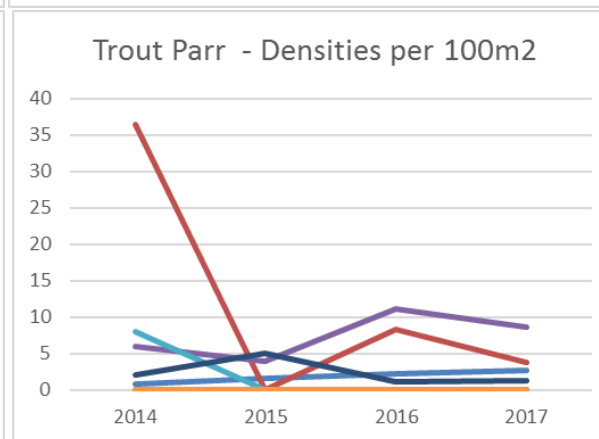
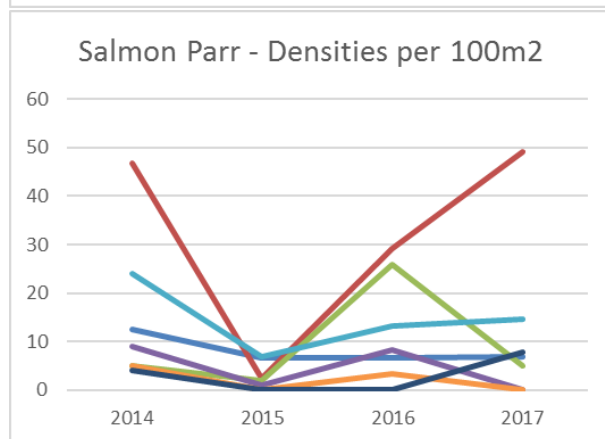
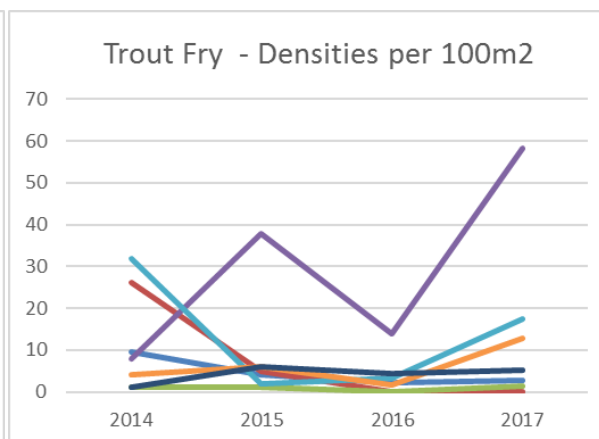
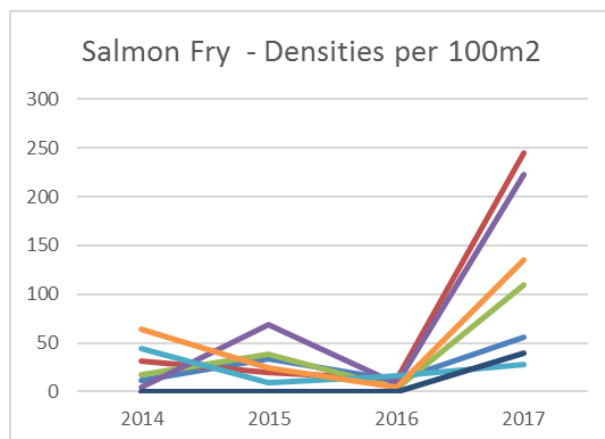
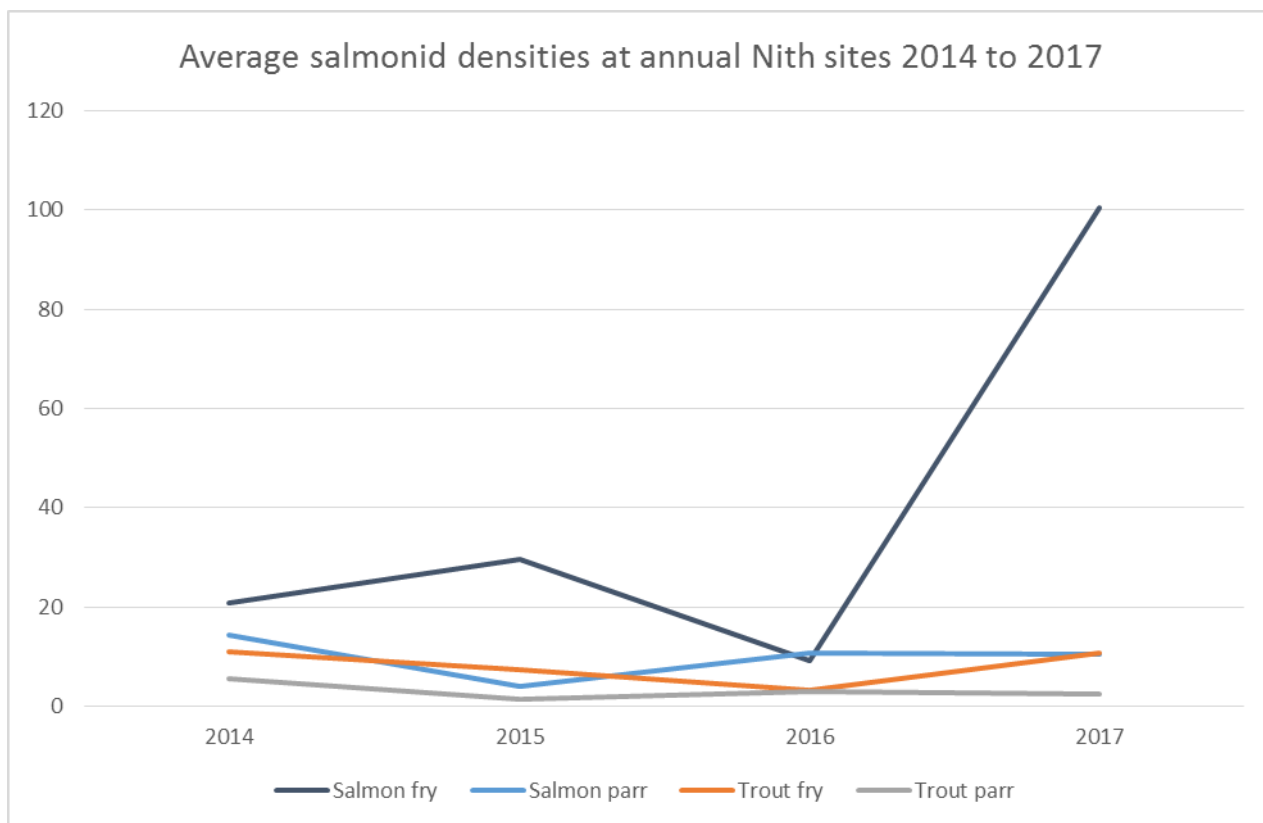
As can be seen in the associated table and graphs, there was an increase in the number of salmon fry found at all sites. This is encouraging and one theory is that the mild weather and limited flooding events experienced during the 2016/17 winter period resulted in improved egg and fry survival rate. All of the sites surveyed are selected for their good fry habitat, specifically salmon fry.

Of particular note:

- It was encouraging to see the increase on fry numbers on the Cample Water as it had been noted in last year's report that there had been a consistent downturn in fry numbers for the last three years.
- Salmon fry and parr densities appear to fluctuate in the Crawick Water at the selected site. The majority of the Crawick Water contains excellent parr habitat but fry habitat is limited due to the presence of large substrate. This may go towards explaining these fluctuations.
- The Mennoch is predominantly a sea trout river and this is reflected in the number of trout fry present.
- The suppressed salmon fry densities observed in 2016 appear to have been due to flood damage from the frequent strong flooding episodes experienced in the winter of 2015/16.

Stock Assessment

Juvenile salmonid surveys 2017 – Fish densities at Annual Health Check sites



— Nith - average — Afton — Crawick — Mennock — Scaur Water — Cample Water — Dalwhat Water

PROTECTION

Fish rescues

A very important part of the work of our Trust is to assess the health of our aquatic environment and our populations of fish. Prior knowledge of where those populations are in the catchment is important when it comes to protecting them from known dangers. In an ideal world we would separate development from the aquatic environment completely and thus avoid the effects of incidents of pollution however this is often not possible due to the nature of



Fish rescue on the Bogrie Lane (Gas Pipeline)

some development projects. Pipeline laying, open cast coal mining, cable line construction, forestry operations and road construction are only a few examples of industries that have the potential to harm our fish populations.

When it is not possible to avoid construction from being in close proximity to fish we create that separation by temporarily removing the fish to a place of safety until the danger has past and the construction task is complete. Fish rescues often involve the Trust removing fish by means of electrofishing prior to invasive instream construction machinery entering the watercourse. By adopting these measures we are able to assist with the mitigation of impacts on the fish community of our rivers.

Predation

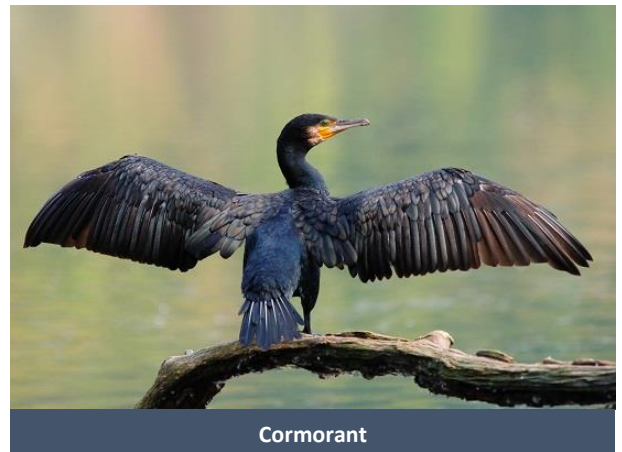
The Trust holds a wealth of data about the River Nith, its stocks of fish and many physical features relating to the catchment that have the potential to influence those fish. This information is used to support the work of the Board in making management decisions to benefit those species that they are statutorily charged with the welfare of i.e. salmon and sea trout. An example of this process of the two organisations working together is when the Board applies to the Scottish Government for a licence to control avian predators such as cormorants and goosanders.

Before granting a licence to shoot a protected species the Scottish Government must be satisfied of a number of criteria including:

- Is this action necessary
- Have alternative non-lethal methods been attempted
- Will the removal of a specific number of birds place that species in jeopardy
- What will the benefit of removal of some birds be to the fish population
- Will the licence be exercised in a responsible manner

In order to fulfil all of the criteria above there has to be an auditable paper trail of facts and figures which serves to justify the actions taken. Some of the data used in this process is the catch figures where we can clearly see that there has been a decrease in the number of salmon and sea trout in our rivers. The Fishery Board conducts whole river bird counts twice during the year to ensure that we have accurate data on bird populations in the Nith catchment. This information is vital when applying for a licence to shoot a protected species. In addition the Trust calculates the potential loss of smolts to the River Nith catchment if the known population of predatory birds is left to predate on our stocks of fish. This calculation is worked out on information gained from analysis of gut contents of birds shot previously under licence on the River Nith.

All in all this is a lengthy time consuming process which is necessary for the Board to fulfil if it is to continue to gain a licence to shoot limited numbers of predatory birds. The Board, supported by the Trust, considers that this is an important aspect of its management of salmon and sea trout in the River Nith.



Cormorant

HABITAT AND WATER QUALITY

Reinstatement of Dalgig Burn

The Nith Trust has been involved with the Dalgig Burn, a tributary of the River Nith which flows through the surface coal mine at Greenburn near New Cumnock. That involvement has included assisting with aquatic surveys and analysing data gained from those surveys to enable an assessment of the impacts from the mine to be made. During early survey work on the Dalgig Burn an impassable barrier to salmonids was identified. The barrier was a former, now redundant, hydroelectric dam dating back to the 1950s.

Consultation with the mining company Kier and a desire to extract coal under the Dalgig Burn course resulted in



the Burn being temporarily diverted for a number of years. The coal has now been extracted and Kier have reinstated and re-routed the Dalgig Burn through its new course, minus the impassable fish barrier. Grass has been planted on the banks of the new channel but the important bioengineering work of planting for stability and habitat for fish has fell to the Trust to complete. Using willow whips of native Nith providence, the Trust assisted by Board staff have strategically planted the banks to gain fish cover in future years, create shade for fish, a medium on which terrestrial invertebrates can thrive and thus feed fish and in addition provided bank stability to the new channel. The Trust will continue to survey the Dalgig channel to monitor its recovery as a spawning habitat.

Pollution investigation

Fish are the primary species of most importance to the Nith Catchment Fishery Trust but not to the exclusion of others. When considering the health of a watercourse it is important to look at other aquatic species to gain a comprehensive assessment. The Trust Biologist is trained in the collection of invertebrate samples, their storage and identification. This is a useful skill and one which benefits the Nith by providing an alternative index to fish when assessing water quality.

So how does looking at aquatic bugs and beasties tell us about the health of the water? The multitude of aquatic invertebrates in our watercourses all have a different tolerance level to pollution and consequently a corresponding score in biological terms. The presence of “high” scoring invertebrates suggests clean water of high quality. Conversely the absence of these species suggests a problem may have occurred and further investigation is necessary.



EDUCATION

Fishing for the Future project

The Trust ran the Fishing for the Future outdoor education sessions again during 2017 and invited seven schools to take part. The schools included St. Michael's Primary, Dunscore Primary, Duncow Primary, Georgetown Primary, Sanquhar Academy, Wallace Hall Academy and St. Joseph's College.



Dunscore Primary School visiting the hatchery



Duncow Primary learning about Marine life



St. Michael's Primary cooking their own trout



Getting hooked on fishing!



Sanquhar Academy dissecting a rainbow trout



Learning about the freshwater phase of a salmon's life



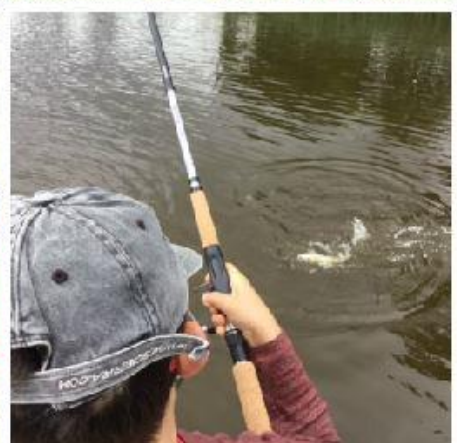
Exploring the Shore

7 schools
175 children
39 sessions

EDUCATION

Nith Young Anglers Club

In a bid to encourage new anglers into the sport, the Trust has organised an angling club specifically for Young Anglers on the River Nith. This is called the Nith Young Anglers Club and has proved to be extremely successful. We take a group of up to 20 youngsters out fishing once a month. Where and what we fish for changes every time and we provide professional angling instruction from Borderlines and all of the equipment required so that the children can learn different methods of fishing. One of the keys to our success is that we encourage the whole family to become involved and take up the sport. Of the 20 young anglers that started in February 2017, we now have 13 anglers who are hooked on fishing and keen to continue!

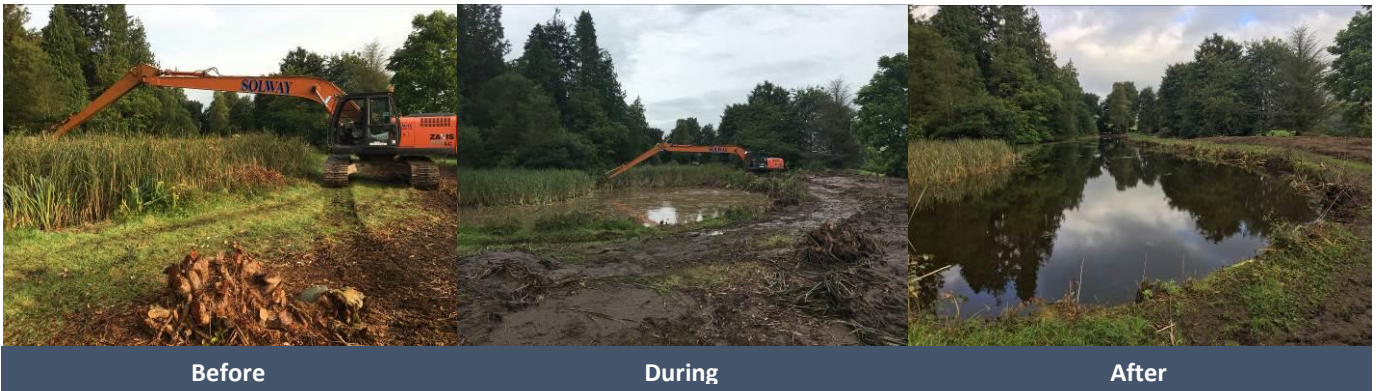


Dumfries and Galloway Angling Association have generously donated our Young Anglers with 2018 season tickets to fish the River Nith. Fingers crossed they will catch some salmon and sea trout. None of this would be possible without all of the fisheries that have allowed us to use their facilities (DGAA Drum Loch, Buccleuch Estate, Blackwood Estate, Dunscore Coarse Fishery, Dalswinton Estate and Friars Carse Hotel), those that donated equipment and prizes to the Club and the financial support from the Nith District Salmon Fishery Board, Hollywood Trust, D&G Council's Nithsdale Area Committee, the Misses Robinson Trust and the kind donations from anglers. A huge thank you to all.

EDUCATION AND HABITAT

Blackwood Pond

With the success of the Nith Young Anglers Club, came the realisation that we really needed a place where we could bring schools and youngsters to learn how to fish and that would provide a backup for days when we couldn't access the river. Richard Gladwin, owner of a pond at Blackwood which is very conveniently located right next to our offices, has kindly offered us the use of the pond. However, the pond was badly over-grown and, in its current state, was unfishable. During the Autumn of 2017, the Board and Trust staff started to clear around the pond, removing a lot of trees and scrub that surrounded the pond and then brought in a digger to clear the weeds. Pupils' from St. Joseph's College Rural Skills class have assisted us in replacing some of the rotten sleepers along the edge of the pond and cutting back Rhododendrons to clear the island and banks of the pond. It is really starting to take shape now and in 2018, we plan to stock the pond and aim to have children fishing on it in the Spring.



Habitat Enhancement

An important part of the work of the Trust is to look after the habitat of the riparian zones of the tributaries of the Nith. Many of these areas have been fenced off previously to allow the bankside vegetation to thrive with the consequent benefits that are derived by a flourishing diverse bankside growth. These areas support biodiversity in general but specifically support populations of fish in often marginal aquatic habitats. The work involves the initial fencing works then planting with the appropriate riparian species. Maintenance of these areas can on occasions be onerous with repairs to fences and continued replanting of trees until they become established.

The Trust is currently maintaining its habitat scheme on the Crawick Water, an important spawning tributary of the River Nith. To assist the Trust with this task the pupils of Sanquhar Academy Rural Skills class, have agreed to provide some input on this project. In return the Trust provides knowledge and skills to the pupils giving them the opportunity to practically utilise the theories taught. A mutually beneficial project for all associated which will benefit the Crawick Water and the fish residing within.



Sanquhar Academy Rural Skills Group planting trees on the Crawick Water

EDUCATION AND OUTREACH

The Nith Catchment Fishery Trust attended and ran a number of events throughout 2017 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 2017:



Tench Fishing at Morton Pond

Events attended

Burgh River Opening Ceremony
D&G Environment Day
Galloway Country Fair
Wallace Hall Science Careers Day
Nith Sea Trout Experience
AST Smolt Conference
Holywood Trust Christmas gathering
Wallace Hall Biology Day
Estonian FLAG visit to the River Nith
Wallace Hall Careers Day



Invertebrate sampling at Sanquhar



Sea fishing at Carsethorn

Meetings and conferences attended

NCFT Directors meetings x4
NCFT Annual General Meeting
Fisheries Local Action Group meetings x2
Burgh Anglers AGM
NDSFB Board meetings x4
NDSFB Qualified Proprietors Meeting
NDSFB Annual Public Meeting
FMS Members meeting
FMS AGM
Funding meetings x2
Friars Carse Fishings meeting
SFCC Biologist's meeting
FMS conference
Fisheries Management Plan meeting
Meeting with Walter Crozier x2
Borderlines meeting



Estonian FLAG group visit Nith



River survey at Dunscore

Training completed

Scale reading course

Education sessions and Presentations given

High school field trips and sessions x12
Primary school field trips and sessions x36
Hosted Angling Days at Dock Park x1



Young Anglers filming



Galloway Country Fair



Trout fishing at Drum Loch

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st December 2017
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 2017

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

Nith Catchment Fishery Trust

Report of the Trustees for the Year Ended 31st December 2017

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 2017. 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 2017 and we received £700 from Friars Carse for treatment, £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 2018.

The Fishing for the Future project continued in 2017 with payments made by Holywood trust (£10,830), Nithsdale Area committee (£4,550), Misses Robertson Trust (£7,000) and Dumfries & Galloway Council (£300). Funding from the Holywood Trust carries on into 2018 and will ensure the project carries on until at least next year.

Other work has included:

- Delivering 27 sessions to schools and 12 Nith Young Anglers Days.
- Continued with the Riparian invasive non-native species control (INNS Project).
- Electrofishing surveying throughout catchment to assess juvenile salmonid populations.
- Awareness raising at local events such as the Galloway Country Fair and D&G Environment Day.
- Adult fish surveying.
- Barrier assessment and easement.
- Applied for and granted planning permission to construct a fish counter on the Crawick Water.

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 2017, unrestricted reserves of £27,908 (2016 - £21,410) and restricted reserves of £6,446 (2016 - £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 2017

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
D Kempsall
Mrs C Carson
S Cameron
R Mundle

Company Secretary

Miss D V Parke

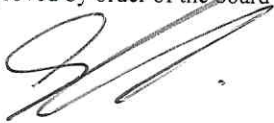
Independent examiner

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 2017

Approved by order of the board of trustees on 15th March 2018 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 2017 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

15th March 2018

Nith Catchment Fishery Trust

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,100	-	35,100	29,485
Charitable activities					
Fishery Management		7,458	-	7,458	500
Invasive Non-Native Species Project		5,676	1,420	7,096	15,379
Fishing for the Future		7,000	15,730	22,730	14,258
Total		<u>55,234</u>	<u>17,150</u>	<u>72,384</u>	<u>59,622</u>
EXPENDITURE ON					
Charitable activities	3				
Fishery Management		48,736	-	48,736	55,880
Invasive Non-Native Species Project		-	5,885	5,885	4,476
Fishing for the Future		-	14,999	14,999	1,542
Total		<u>48,736</u>	<u>20,884</u>	<u>69,620</u>	<u>61,898</u>
NET INCOME/(EXPENDITURE)		<u>6,498</u>	<u>(3,734)</u>	<u>2,764</u>	<u>(2,276)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		21,410	10,180	31,590	33,866
TOTAL FUNDS CARRIED FORWARD		<u>27,908</u>	<u>6,446</u>	<u>34,354</u>	<u>31,590</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 2017

	Notes	Unrestricted fund £	Restricted funds £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	9	6,175	-	6,175	8,000
CURRENT ASSETS					
Debtors	10	992	-	992	14,339
Cash at bank and in hand		21,717	6,446	28,163	10,202
		<u>22,709</u>	<u>6,446</u>	<u>29,155</u>	<u>24,541</u>
CREDITORS					
Amounts falling due within one year	11	(976)	-	(976)	(951)
NET CURRENT ASSETS		<u>21,733</u>	<u>6,446</u>	<u>28,179</u>	<u>23,590</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>27,908</u>	<u>6,446</u>	<u>34,354</u>	<u>31,590</u>
NET ASSETS		<u>27,908</u>	<u>6,446</u>	<u>34,354</u>	<u>31,590</u>
FUNDS	12				
Unrestricted funds				27,908	21,410
Restricted funds				6,446	10,180
TOTAL FUNDS				<u>34,354</u>	<u>31,590</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2017.

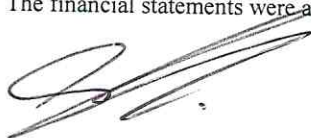
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st December 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 15th March 2018 and were signed on its behalf by:



J Henderson -Trustee

The notes form part of these financial statements

Nith Catchment Fishery Trust

Notes to the Financial Statements for the Year Ended 31st December 2017

1. GENERAL INFORMATION

The charity is a company limited by guarantee, incorporated in Scotland and is governed by its Memorandum and Articles of Association. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member.

The financial statements relate to Nith Catchment Fishery Trust, an individual entity and the presentation currency used is Pound Sterling (£).

2. 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 2017

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

	2017	2016
	£	£
Donations	100	318
Nith District Salmon Fishery Board - Core funding	35,000	29,167
	<u>35,100</u>	<u>29,485</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 4)	Totals
	£	£	£
Fishery Management	40,112	8,624	48,736
Invasive Non-Native Species Project	5,359	526	5,885
Fishing for the Future	14,999	-	14,999
	<u>60,470</u>	<u>9,150</u>	<u>69,620</u>

4. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Fishery Management	7,664	960	8,624
Invasive Non-Native Species Project	526	-	526
	<u>8,190</u>	<u>960</u>	<u>9,150</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 2017

4. SUPPORT COSTS - continued

			2017	2016
	Fishery Management	Invasive Non-Native Species Project	Total activities	Total activities
	£	£	£	£
Rent	955	-	955	955
Insurance	1,611	-	1,611	1,544
Postage and stationery	235	-	235	343
Bank charges	125	-	125	148
Sundries	2,913	526	3,439	5,264
Depreciation of tangible and heritage assets	1,825	-	1,825	2,395
Trustees' remuneration etc	-	-	-	125
AGM expenses	-	-	-	52
Accountancy	960	-	960	900
	<u>8,624</u>	<u>526</u>	<u>9,150</u>	<u>11,726</u>

5. NET INCOME/(EXPENDITURE)

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

	2017	2016
	£	£
Depreciation - owned assets	<u>1,825</u>	<u>2,395</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2017 nor for the year ended 31st December 2016.

Trustees' expenses

	2017	2016
	£	£
Trustees' expenses	<u>-</u>	<u>125</u>

There were no trustees' expenses paid for the year ended 31st December 2017.

The trustee expenses in the comparative year 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:

	2017	2016
Biologist	<u>1</u>	<u>1</u>

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 (2016 - 1).

Nith Catchment Fishery Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2017

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,485	-	29,485
Charitable activities			
Fishery Management	500	-	500
Invasive Non-Native Species Project	6,439	8,940	15,379
Fishing for the Future	7,000	7,258	14,258
Total	43,424	16,198	59,622
 EXPENDITURE ON			
Charitable activities			
Fishery Management	55,880	-	55,880
Invasive Non-Native Species Project	-	4,476	4,476
Fishing for the Future	-	1,542	1,542
Total	55,880	6,018	61,898
 NET INCOME/(EXPENDITURE)	(12,456)	10,180	(2,276)
 RECONCILIATION OF FUNDS			
Total funds brought forward	33,866	-	33,866
 TOTAL FUNDS CARRIED FORWARD	21,410	10,180	31,590

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1st January 2017 and 31st December 2017	5,077	10,500	1,596	17,173
 DEPRECIATION				
At 1st January 2017	3,352	4,595	1,226	9,173
Charge for year	260	1,475	90	1,825
At 31st December 2017	3,612	6,070	1,316	10,998
 NET BOOK VALUE				
At 31st December 2017	1,465	4,430	280	6,175
At 31st December 2016	1,725	5,905	370	8,000

Nith Catchment Fishery Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2017

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	700	14,059
Prepayments and accrued income	292	280
	<u>992</u>	<u>14,339</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade creditors	16	51
Accrued expenses	960	900
	<u>976</u>	<u>951</u>

12. MOVEMENT IN FUNDS

	At 1.1.17	Net movement in funds	At 31.12.17
	£	£	£
Unrestricted funds			
General fund	21,410	6,498	27,908
Restricted funds			
Invasive Non-Native Species Project	4,465	(4,465)	-
Fishing for the Future	5,715	731	6,446
	<u>10,180</u>	<u>(3,734)</u>	<u>6,446</u>
TOTAL FUNDS	<u>31,590</u>	<u>2,764</u>	<u>34,354</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	55,234	(48,736)	6,498
Restricted funds			
Invasive Non-Native Species Project	1,420	(5,885)	(4,465)
Fishing for the Future	15,730	(14,999)	731
	<u>17,150</u>	<u>(20,884)</u>	<u>(3,734)</u>
TOTAL FUNDS	<u>72,384</u>	<u>(69,620)</u>	<u>2,764</u>

Nith Catchment Fishery Trust

Notes to the Financial Statements - continued
for the Year Ended 31st December 2017

12. MOVEMENT IN FUNDS - continued

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 £10,830 (2016 - £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.

Nith Catchment Fishery Trust

Detailed Statement of Financial Activities
for the Year Ended 31st December 2017

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	100	318
Nith District Salmon Fishery Board - Core funding	35,000	29,167
	<hr/>	<hr/>
	35,100	29,485
Charitable activities		
Biologist work	13,134	6,939
Grants	24,150	23,198
	<hr/>	<hr/>
	37,284	30,137
Total incoming resources	<hr/>	<hr/>
	72,384	59,622
EXPENDITURE		
Charitable activities		
Wages	39,311	40,142
Social security	1,300	1,140
Pensions	324	185
Telephone	500	659
Motor & travel expenses	2,870	2,899
Training	261	820
Clothing & personal protective equipment	400	649
Project costs	11,061	851
Repairs & maintenance	-	1,074
Transport, hotels & subsistence	4,443	1,753
	<hr/>	<hr/>
	60,470	50,172
Support costs		
Management		
Rent	955	955
Insurance	1,611	1,544
Postage and stationery	235	343
Bank charges	125	148
Sundries	3,439	5,264
Plant and machinery	260	305
Motor vehicles	1,475	1,970
Computer equipment	90	120
	<hr/>	<hr/>
	8,190	10,649
Governance costs		
Trustees' expenses	-	125
AGM expenses	-	52
Accountancy	960	900
	<hr/>	<hr/>
	960	1,077
Total resources expended	<hr/>	<hr/>
	69,620	61,898

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31st December 2017

This page does not form part of the statutory financial statements

