

# **THE RIVER NITH DISTRICT SALMON FISHERY BOARD**

## **MANAGEMENT REPORT AND REVIEW 16th MAY 2007 – 30<sup>th</sup> November 2008**



River Nith, Auldgirth

**THE RIVER NITH DISTRICT SALMON FISHERY BOARD**

**REPORT**

**16.05.07 – 30.11.08**

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**Section A**

**AGENDA**

**of the**

**ANNUAL GENERAL MEETING**

**for year**

**01.12.07 – 30.11.08**

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- 1. Minutes of Annual General Meeting 04.12.07**
- 2. Annual Report**
- 3. Annual Accounts**
- 4. AOCB**

**Section B**

**MINUTES OF ANNUAL GENERAL MEETING**

**Held at Friars Carse Country house Hotel  
4 December 2007**

# **NITH DISTRICT SALMON FISHERY BOARD**

## **MINUTES OF THE ANNUAL GENERAL MEETING**

**HELD AT FRIARS CARSE COUNTRY HOUSE HOTEL,  
AULDGIRTH, DUMFRIES**

**On**

**4<sup>th</sup> December 2007 at 10.15 am**

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### **1 PRESENT**

Tom Florey – Chairman – Portrack & Ellisland  
Mike Keegans – Angler  
Tom Brown – Haaf netter  
Gordon McGregor – Nith Habitat Enhancement Committee  
Ronald Weir – Mid Nithsdale Angling Association  
Liam Chalmers – Nith Fishing Improvement Association  
Wally Wright – Haaf Netter  
Robbie Cowan – Carlaverock  
Andrew Harvey – Upper Nithsdale Angling Club  
Maxwell Keegans – Upper Nithsdale Angling Club  
Alan Bryden – Dumfries & Galloway Angling Association  
Mark Coombes – Buccleuch  
Roy Green – Buccleuch  
John Kingan – North Corbely  
John Prince – Closeburn Castle Fishings  
Catriona McNab – Closeburn Castle Fishings  
David Matthews – Blackwood  
John Charteris – D & G Council  
Peter Hutchison – Douglas Hall Fisheries  
Brian Fox – POFR

### **2 IN ATTENDANCE**

Roderick Styles – Clerk  
James Henderson – Fishery Director (FD)  
Ms Gillian Reid – Auditor  
Stuart Graham - SNH

### **1 APOLOGIES**

Apologies were received from Brian Lord – Mid Nithsdale Angling Association  
Ronald Clark – Nith Estuary Haaf Netters Association  
Mrs Sophy Weatherall – Cowhill  
David McNay – SEPA  
J Deans – Ingleston  
Andrew Hunter-Arundell – Barjarg

## **2 MINUTE OF THE MEETING OF 13<sup>th</sup> December 2006 and MATTERS ARISING THEREFROM**

The Chairman asked attendees to raise any issues or approve the Minutes of the Meeting. There were no issues raised. Mr John Kingan proposed the Minutes as a true record and his proposal was seconded by Mr Gordon McGregor.

The Chairman asked the Clerk to address the attendees on matters arising from previous Minutes. The Clerk reported on investigations undertaken by the Board in connection with Mr John Prince's complaint about the Freshwater Fisheries Forum Meeting held in Dundee at the end of January 2006.

The Board had considered the request of Mr John Prince at the AGM of 13<sup>th</sup> December 2006 to have the minutes of the AGM of February 2006 revised so as to withdraw comments made by the FD attributable to Mr Prince at a Fisheries Meeting convened in Dundee at end Jan 2006.

Mr Prince objected because (1) the meeting in Dundee was not one convened by FFF.(2) He had not been there representing Closeburn Castle Fishings.(3) The comments attributed to him were inaccurate.(4) The comments attributed to him were irrelevant to the Business of an AGM of NDSFB.

The Clerk reported that the matter had been investigated and the Board believed that the Meeting referred to in the Minute of the AGM of February 2006 had been held under the auspices of Freshwater Fisheries Forum. There was a promotional leaflet produced confirming this to be the case. The progress of FFF was detailed on the Scottish Government website and confirmed that the Dundee January meeting was convened by FFF. There was a Q/A session at the Dundee FFF meeting, the contents of which were published. This Q/A session generally followed discussion from the floor of the meeting with use of microphone.

It was the recollection of the Fisheries Director that Mr Prince announced himself as "John Prince Closeburn Castle Fishings" before making his comments to the floor of the Dundee meeting. The comments made by Mr Prince were recorded in the published Q/A session as showing his association with Closeburn Castle Fishings. Mr Prince's comments made to the floor combined with his comments to the FD shortly thereafter related to Haaf netting and the manner in which Haaf netting was treated for rating purposes. Closeburn Castle Fishings lie within the Jurisdiction of NDSFB. Haaf netting is conducted only in particular areas of and generally within the upper/inner Solway Firth. It is specifically carried out in the Nith Estuary.

The Board is made up of representation of Angling and netting interests within the Board's jurisdiction. The FD reported to the AGM about matters that he had raised at the Dundee meeting that he considered were of relevance to fisheries management and interests within the jurisdiction of the Board.

The FD also considered that it was appropriate to report to the AGM about the comments that Mr Prince had made to the Meeting in Dundee because they came from an individual who held himself out to those present at the Dundee meeting as being connected with a fishery within the Board's jurisdiction and related to a type of netting that is peculiar to the inner/upper Solway Firth and specifically to the River Nith.

Having recorded Mr Prince's objection to the minutes of the AGM of February 2006 relating to this issue and having investigated the circumstances relating to Mr Prince's objection, the Board was satisfied that the FD was entitled to report the comments relating to Mr Prince's observations on Haaf netting made to the floor of the meeting and to the FD in Dundee as being of particular relevance, note and interest to the Nith System and to those present at the AGM in February 2006. The FD's report was made to those present at the AGM in February 2006 and it was recorded as part of the Minutes of that Meeting. The Minutes were a record of what was stated by the FD and therefore stood as stated.

Mr Prince asked to reply and indicated that he was appalled that the Board seemed to have turned the issue into some form of legal report. His comments had been centered around Fisheries Forum. He found the whole issue offensive. The Chairman asked that Mr Prince's comments be noted.

The Clerk addressed the Board in relation to insurance cover for the Board in respect of the issues raised by Catriona McNab and John Prince at the Annual General Meeting on 13.12.06 when Ms Catriona McNab (Closeburn Castle Fishings) had raised the issue of the amount of money engathered from consultancy income and the insurance cover available to deal with any claims made against the Board as a consequence of the rendering of a consultancy service to third parties. Mr John Prince (Closeburn Castle Fishings) also commented that he was aware that a consultant had been sued by the Dee DSFB in respect of advice that he had tendered.

The Fishery Director and the Clerk had responded to the effect that Consultancy Income was a convenient form of description for the purposes of producing the Board's accounts and that the FD was not providing advice on "hard" engineering solutions to any issue, but environmental information and statistics on presence/absence of salmonids, habitat restoration and stocking mitigation post engineering operations. The Chairman had noted as an action point that the matter of insurance cover would be re-investigated.

The Clerk reported that The Board arranges its insurance cover with Lycetts Insurance Brokers and an annual review is carried out of the Board's requirements taking into account the Board's activities. The Board holds insurance cover for Employers Liability to the indemnity limit of £10 million and Public and Products Liability to the value of £5 million linked directly to the Board's statutory duties and its day to day activities.

The Clerk advised that the Board was satisfied that adequate insurance cover remained in place for the activities of the Board and its employees and that the Board was satisfied that the cover provided was reviewed annually to deal with the activities of the Board. It was suggested that the subject of Consultancy income in the accounts be re-titled as "Advisory Services".

The Clerk reported to the Board on an action point arising from the previous AGM in respect of a complaint by John Price at the Annual General Meeting of 13<sup>th</sup> December 2006 about the lack of information provided to Closeburn Castle Fishings Proprietors and the discourtesy shown to that Fisheries' proprietors in respect of a net found by Fishery Board Bailiffs at Thornybank, Closeburn..

The Clerk advised that the matter had been taken to the Board meeting following on from the AGM for discussion and consideration. An explanation had been given by the FD concerning his method of operation in respect of anti poaching/illegal fishing activities in general and with regard to the Thornybank netting incident in particular.

The FD advised that it was his policy to keep all matters relating to illegal fishing activities as confidential as possible in order to prevent leakage of information which could prevent or upset the outcome of such operations. In particular he did so because in his view leakage of information on these matters could jeopardize an ongoing operation, could compromise the safety of his bailiff team and could jeopardize the success of a prosecution.

The Board also noted that FD lectured on the subject of fisheries protection and enforcement law and methods to the ADSFB Bailiffs conference and to Dumfries & Galloway Constabulary.

The Clerk advised that having considered Mr. Prince's complaint and having heard from the FD, the Board was satisfied that the FD and his staff followed correct and reasonable procedures in relation to the net at Thornybank, Closeburn.

Mr John Prince asked that as a matter of courtesy proprietors should be kept informed after issues such as this have been duly processed. He also commented that there was no need for an extended legalised answer. The Chairman asked that Mr Prince's comments be noted.

The Clerk reported on issues raised at the previous Annual General Meeting about the timing of the financial year end, confirmed that the Board's Accountant/Auditor, Miss Gillian Reid was present and that the matter of adjustment of the financial year end would be examined in detail with her at the Board Meeting immediately following on the Annual General Meeting so that all matters could be considered.

The Chairman asked for any other comments. Liam Chalmers asked if the Board could examine again the issue of the Nith Fishings Improvement Association netting station that had been bought by them with a view to curtailing netting activities and specifically asked if rates could be rebated. The Chairman indicated that the matter would be looked into. John Prince indicated that there was precedence for Boards rebating annual assessments attributed to such situations.

The Chairman addressed the attendees about the Annual Report. Catriona McNab asked if it might be possible for this report and the Annual General Minutes to go onto the new website of the Board if possible. The Chairman stated that the Board would try to be more open and transparent with the information to include Minutes and Annual Report and attempts would be made to publish these on the Board website.

John Prince referred to the report and to the policy adopted by the Board some considerable time ago that all spring fish be returned expressing the view that the matter had never been followed up. He also asked why all Board Minutes were no longer circulated amongst all proprietors. He asked whether or not the failure to circulate the Minutes was an "intromission". He asked who had made the decision not to circulate the Minutes of the Board Meetings. Discussion ensued as to how the Minutes could be published. It was suggested that the Minutes could be published as a digest without prejudice to the right to produce concluded approved Minutes particularly when Minutes need to be endorsed at subsequent Board Meetings.

Mike Keeggans stated that in his belief it was acceptable for the Minutes for the Annual General Meeting to be published but ongoing matters should be fully approved before publication.

Liam Chalmers drew attention to the Reports comments on page 5 concerning Eel population and indicated that some people were saying that they hadn't seen Eels. He stated that he couldn't remember the last time he had seen a Lamprey.

The Fishery Director reported on the requirement to update the database in respect of all species including Lampreys and eels. A database is currently being prepared to do this..

Liam Chalmers commented on publications on the decline of European Eel numbers.

The Fishery Director reported on Eels being catadromous, spawning in one particular area of the Sargasso Sea. The Fishery Director reported that the Nith System still had large Eels present and that they could be found throughout the catchment, travelling considerable distance and sometimes up farm drains. Gordon McGregor reported that he had seen many more Lampreys this season than he had done for a number of years.

Mr Alan Bryden reported that he heard of reports of the finding of Lamprey heads indicative of large number of otters on the river system.

The Fishery Director commented that Eels and Lampreys are the favourite food of otters. Attitudes to Eels were now changing.

John Prince noted that 6,000 trees had been planted and asked for confirmation that this had been carried out by Fishery Board employees; the Fishery Director confirmed this to be the case.

### **3. ANNUAL ACCOUNTS**

The Chairman asked the Clerk to address the attendees on the Statement of Accounts. The Clerk drew the attention of the attendees to the Accounts, to the Statement of Accounts and to the Clerks Notes thereon.

The Chairman referred the attendees to the healthy state of the Boards finances, to the surplus funds held, to the "wish list" of matters that the Board would like to see approved.

Catriona McNab commented on the building of the second hatchery and suggested that there be an allocation of specific reserve for the second hatchery costs.

The Chairman noted the comment and the possible identification of such funds with a view to possible increase in the refund of more money to proprietors. He accepted that "consultancy income" was perhaps not the correct categorisation for the funds held. He pointed out that the Board had plans for more than just the hatchery.

Ronald Weir stated that he would be disappointed if the Board wasn't doing well. He drew attention to the fact that the expenditure in 2004 was £99,000, whereas the financial year ending 2007 was £148,000. Hatchery expenses were up. Local Authority Councillors are freezing council tax at the instigation of the Scottish executive. There had been a 50% increase in expenditure over 3 years. Mike Keegans pointed out that cost was not the principal issue but whether or not the Board was offering proprietors value for money in respect of the services that the Board was obliged to provide. It was inevitable that there would be a growth in costs. Wages had increased. There would be growth expectation going forward but growth in costs was not a sustainable position.

The Chairman pointed out the increase in duties imposed upon Boards to comply with best practice. He noted the comment and all considered the position to be very serious but reassured attendees that the Board was not empire building but attempting to do the best that the Board could, given the modern requirements of fishery management.

Catriona McNab noted that funds were held in Scottish Building Society being a small Building Society and to leave all funds there with the current financial crisis gave rise to the question of whether or not it was prudent to have this amount in one Building Society. She suggested that the financial load be spread to different financial organisations.

The Chairman commented that there would be an annual review of funds to determine whether or not they should be spread. John Prince asked why all funds were deposited to the Scottish Building Society and asked who had the agency for the Scottish Building Society. The Clerk commented that Mr Prince well knew that Messrs Walker & Sharpe Solicitors held the agency for the Scottish Building Society. The Clerk had traditionally utilised the services of the Building Society for easy administration and call up of funds. Mr Prince commented that in days of the modern banking practice and electronic/web banking that there was no excuse for the matter not to be re-examined.

Mike Keggans suggested that the matter be taken forward as part of the annual review to be undertaken with the accountant.

Catriona McNab asked about the level of Hatchery and Habitat Enhancement expenses. The Fishery Director explained in detail of the Habitat Enhancement Schemes that had been undertaken at Duneslin and Gleneslin and Kenmure which



had given rise to substantial elements of expenditure. In addition to this Hatchery expenses had been combined with the Habitat Enhancement account.

FD reported on the largest scheme undertaken by the Board on the Upper Cairn with no financial support available from SNH. Work had been carried out at Dunesslin, Glenesslin and Skelston Burn. SNH had grant aided the Skelston Burn project alone. FD reported that schemes for the current financial year would relate largely to sea trout specific problems.

Andrew Harvey stated forcefully that the Habitat for salmon and sea trout is out at sea. He expressed the view that money spent on Habitat Enhancement projects was wasted. Salmon and sea trout habitats were not in the river but principally in the sea. The Board would need to change its attitude towards these matters and change it quickly.

John Prince commented that the issue being discussed had been lost. Huge amounts of finance were being poured into investigations into the life of salmon and sea trout at sea. This was happening because of the amount of money and effort spent on habitat enhancement works in the river. Problems in relation to the populations of salmon and sea trout needed to be identified at sea. Andrew Harvey asked if the income was only from paying proprietors. Where was the profit coming from?

The Chairman pointed out that the surplus gained in respect of consultancy work, engineering works in the catchment and was being ploughed back into the catchment. However Mike Keggans pointed out that the amount that the Board charges is the true cost of running business. The GROSS rates stated in each year's assessment reflected that position.

Catriona McNab asked if it would be possible to present the annual budget to the annual general meeting.

The Chairman reported on suggestions at Board level of producing a five year plan of expenditure and that the Board would look at this in conjunction with considering the financial year end.

Alan Bryden commented that there would be no salmon at sea unless effort was made to allow salmon up the river to spawn and return to sea.

The Chairman asked if there were any other points to be raised in the accounts. There being none he moved on to

#### **Any other Competent Business.**

Ronald Weir asked about the Hatchery at Dalswinton and asked why it was being located there and not in the upper reaches of the system.

The Chairman reported that the decision to place the Hatchery at Dalswinton had been considered carefully by the Board. Cost implications had been considered. The Board felt it more appropriate to have the Hatchery on a separate water supply for bio security.

Mr Weir asked why a full time bailiff was not located in the upper reaches of the River Nith system.

FD replied that all bailiffs work in the upper reaches of the system and indeed all over the system. One bailiff lived at Keir.

FD indicated that the Fishery Board, based at Blackwood and the management of the Hatcheries at both Blackwood and Dalswinton would allow for efficient management of stock control and for ease of other aspects of management.

Ronald Weir highlighted the incident of pollution on 23<sup>rd</sup> June 2007 when waste pollution and mud had come down the water. In his opinion it had been one of the worst incidents he had seen. He had called FD who had attended with SEPA. SEPA had stated that it was an Act of God. There had been a heavy downpour over a large area of land which had been exposed as land consented for such planning works and it was in the process of being reinstated. The heavy downpour plus those works, gave rise to run off from the land very quickly. This had resulted in heavy sedimentation. FD reported that he did not think that there had been an environmental impact in that no dead fish had been found but clearly anglers could not fish in such conditions. There had been a localised downpour in one area of the catchment which gave rise to a localised problem that had affected the whole river system.

Andrew Harvey stated that the first Hatchery should have been located at the top of the river system on the Crawick Water or the Kello Water. All Hatchery operations should be in the Sanquhar area or at Kirkconnel.

Liam Charmers drew attention to NFIA collaborating with the Board to produce a new angling code. He hoped to have copies in respect of this in the very near future. The Chairman suggested that this angling code could perhaps adopt the point made by John Prince concerning spring fish.

Mr Fox commented that at Friars Carse they were reviewing their fishings and would be particularly interested in sight of the angling code. Liam Chalmers advised that it was located on the NFIA website.

FD commented on spring salmon and the voluntary catch and release policy that existed. He pointed out that it was voluntary that anglers returned spring fish, that the Board had publicised conservation measures to be taken in respect of the number and size of sea trout to be caught and there is a policy of returning coloured fish. FD stated that it is his belief that most people were taking heed of the requirement to return fish. He believed that the voluntary approach was working whether and that it was still necessary to return spring fish.

Mike Keggans reported that in his opinion self regulation was the best way forward. The NFIA website publicised the conservation initiative. There had feedback from anglers in the system about the Board imposing these policies on anglers. He commented that the Board could only recommend conservation policies to anglers. John Prince commented that it was the Board's duty to enhance the fishing. The Board needed to tackle those who were flouting the recommendation. The date for the return of spring fish was currently set at 30<sup>th</sup> April. John Prince suggested that this should be taken back to end May and possibly even end June. John Prince asked what was the Board's conservation policy going to be for year 2008 and pointed out that the Board was the ultimate authority and driving force to put in place the policies of conservation. The Chairman indicated that there was a voluntary code for return of sea trout over 3lbs with a two fish limit per day. The Fishery Director pointed out that there might be merit in extending the return of spring fish to end June. Liam Chalmers stated that the English system provide for return of spring fish to 16<sup>th</sup> June.

John Prince stated that it would be necessary that the Board produced something to its proprietors to cover the situation. He suggested that the matter be taken to 1<sup>st</sup> June.

The Chairman reported that the matter would be discussed at the Board's forthcoming meeting.

Mike Keggans stated that the issue of recommended dates for return could be argued about all day. All that the Board could do was put such dates forward on an advisory basis and that they were being undertaken for conservation measures. There was a major concern about ensuring the return of unclean fish.

Liam Chalmers thanked everybody for their participation and assistance in the junior anglers initiative. He stated that he would like to see increased coverage next year by providing for an increased number of days for both Loch and River fishing.

Mike Keggans commented that the problem had not been cracked about getting junior anglers to the river.

Roy Green indicated that there was a struggle to get mentors for the children at such organised days.

The meeting was brought to a close and John Prince proposed a vote of thanks for the Chairman.

The meeting closed at 11.30a.m.

**Section C**

**MANAGEMENT REPORT**

**01.12.07-30.11.08**

## **Chairman's Foreword**

Following on from the Board's last Annual General Meeting the Board resolved to look into the implications of changing the financial year to a period that would be more representative and in line with the fishing season on the Nith system, and after careful consideration decided in spring 2007 to change the year end to 30<sup>th</sup> November in any given year.

As a consequence the Board has experienced a foreshortened accounting period from 16<sup>th</sup> May 07 to 30<sup>th</sup> November 07, and a full accounting year from 1<sup>st</sup> December 08 to 30<sup>th</sup> November 08 since the Board last reported to proprietors. This report therefore covers the period from 15.05.07 to 30.11.08. I hope that the changing of the financial year end to coincide with the angling season will be more convenient for many and will in future result in a report and production of annual accounts that are more representative of the Board's activities.

The period covered by this report has been a particularly busy one. We have maintained contact with Scottish Government and ASFB and provided comment on the consultation process concerning the Strategic Framework for Freshwater Fisheries Management.

We are participating in the Celtic Sea trout Programme, a research project aimed at studying sea trout in the marine environment. The project is seeking European funding and is a collaborative initiative between partners from Ireland, England, Wales, the Isle of Man and Scotland. The Board has pledged to contribute resources and data to the project and will gain the benefit of the Project's analysis and findings in the hope that the Board may be able to take appropriate conservation measures relating to the current decline in sea trout numbers.

During 2008, the Board increased the hatchery facilities to enable greater numbers of sea trout fry to be produced. The Habitat Enhancement initiatives have shifted to improve habitat quality in those areas of the catchment identified as sea trout breeding waters.

We have always been aware that many of our management actions designed to maintain and improve the welfare of migratory salmonids, have also benefited many other species of fish. The Board has no remit to manage these species. However the Board is maintaining close contact with ASFB/RAFTS and is following recommendations for best management practice for all fish species management within the catchment without losing sight of its primary responsibility and duty to preserve and protect migratory salmonid species in the catchment.

The Board has to "move with the times" and engaging with Government agencies and obtaining grant aid requires that information be conveyed in electronic format. This requires that we have the necessary computer equipment and trained staff to collate and process the necessary environmental data required to achieve nationally standardised best practice.

Staff members Duncan Thomson and Scott Bazinett have left their employment with the Board. Work continues and to support our team we have engaged new staff as required. Our thanks should go to our staff working on the River bank, to those working in our field offices and also to the team at our administrative centre, Walker and Sharpe, for their hard work over this busy period.

I hope that you find the report interesting and informative.

Thomas C Florey

## INTRODUCTION

### 1. Constitution and Area

The Board for the period comprised:-

Chairman	Mr Thomas Florey	
Lower Proprietors	John Kingan Robbie Cowan Ronald Clark	North Corbely Caerlaverock Estate Drumburn
Upper Proprietors	Sir David Landale David Matthews Mark Coombs Alan Bryden	Dalswinton Estate Blackwood Estate Buccleuch Estates Dumfries & Galloway Angling Association
Lower Co-optees	Wally Wright Tom Brown	Netting Representative Netting Representative
Upper Co-optees	Mike Keegans Ivor Hyslop John Charteris Brian Lord Gordon McGregor	Angling Representative Angling Representative Angling Representative Angling Representative Angling Representative
Additional Members without voting power		
	David McNay Stuart Graham	SEPA SNH
Officers	Roderick Styles Gillian Reid, Messrs Carson & Trotter Chartered Accountants	Clerk Auditor
Staff	James Henderson Barry Young Duncan Thomson Scott Bazinet Deborah Parke Craig Henderson Sheena Dalziel	Fishery Director Senior Bailiff Bailiff Bailiff Bailiff Seasonal Bailiff Administrative Assistant

Its main areas of jurisdiction comprise the principal River System of the River Nith and all its tributaries including parts of the Solway Firth.

### 2. Invitees

In addition to the statutorily elected Chairman, lower proprietors and upper proprietors, the Board has invited representatives from the Scottish Environmental Agency (SEPA) and Scottish Natural Heritage (SNH). The Board has also successfully made representations to Dumfries and Galloway Council and East Ayrshire Council to be considered as Consultees in respect of any works undertaken in the region that would or could have impact on watercourses within the catchment.

### 3. Research and Improvement

In 1991 the Board, together with Nith Fishing's Improvement Association (NFIA) instructed that a research report be prepared by West GFT (now GFT) in connection with the ecological and biological condition of the catchment and as a result of the preparation of that Report the Board together with NFIA formed the

Nith Habitat Enhancement Committee (NHEC). NHEC has been subsumed into the Board as the environmental and habitat department. In addition, the Board has built and operates its own hatchery.

#### **4. Staff**

The Board staff at 16<sup>th</sup> May 2007 were Fishery Director Jim Henderson, Head Bailiff Barry Young and Bailiffs Duncan Thomson and Scott Bazinet. Scott Walker was engaged (unpaid) as a student placement in summer 2007. In Spring and Autumn 2008 Bailiffs Thomson and Bazinet left their employment with the Board. Deborah Parke was employed by the Board in Summer 2008. During the summer the Board bailiff team was supported by a seasonal bailiff, Craig Henderson, a casual employee, Steve McQuade, as required., (until December 2008) and Josie Kirk, a work placement student. The Fishery Director is qualified in the diploma of Institute of Fisheries Management, Basic I.T., Management and holds an honours degree in Environmental studies. Deborah Parke holds qualifications of HND Fish Farm and Fisheries Management, and an Honours degree in Aquaculture. The water Bailiff staff are suitably qualified in fisheries management. Individual members of staff are qualified in the use of Chainsaws, electrofishing equipment and other associated vocational qualifications. They undertake updated training courses as required on a regular basis.

#### **5. Objectives**

The Board is constituted under the Salmon Fisheries Legislation commencing in the 1860s as subsequently amended and presently stated in the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003. The Board is empowered under the 2003 Act and other legislation to do such Acts as is considers expedient for the protection, enhancement and conservation of stocks of salmon and sea trout and the general protection and enhancement of the fishery itself.

The Board's principle objectives are therefore to preserve, protect and enhance stocks of migratory salmonids in the Nith catchment and to preserve, protect and enhance the fishery.

The Board's principle objectives as set out above are likely to be significantly widened as a result of the Water Framework Directive, also as a consequence of initiatives and possibly legislation arising from consultations organised by the Scottish Executive's Freshwater Fisheries Forum and in respect of initiatives relating to integrated Catchment management. The Fisheries Director attends regular meetings convened by SEPA concerning the development of the Nith Catchment Management Plan. It is important that the Board, in responding to this wider remit, should never lose sight of its basic principle objectives but on the other hand should seek to promote these through exercise of its anticipated rights and obligations as a "Competent Authority" under E.C. Directives.

Specific angling interests are from time to time dealt with by an entirely separate body, the Nith Fishings Improvement Association, an organisation comprising members some of whom are also members of the Board.

#### **6. How the Board Works**

The Board is constituted by voluntary non-remunerated members and meets at least four times a year. It reports to proprietors at the Annual General Meeting once a year at which the proprietors meet for the purposes of considering the report and audited Accounts. NHEC business is now convened at Board meetings.

Day to day responsibility for administration of the Board rests with the Clerk who reports to the Chairman and liaises with the Fishery Director on a regular basis.

The Fishery Director and Bailiffs are responsible for the protection and enhancement of the stocks of fish and these measures undertaken include anti-poaching enforcement measures, catchment patrol, sea patrol, pollution observation, conducting fishery research, providing advice on best practices in respect of civil engineering works that might impact upon the river systems and other general responsibilities. Work particularly during the summer months can involve long nocturnal hours. The liaison with proprietors, keepers and river watchers is a priority.

The Fishery Director and Bailiffs also run the hatchery and principle duties include collection of brood stock, maintenance of salmon ova, rearing fry and releasing fed fry into suitable stream areas.

## 7. Funding

The Board under its legislative powers derives its income each year from all proprietors of Salmon fishings in the district. All assessments are based on rateable value as calculated by the Local Authority Assessors for the respective beats and a sum determined by the Board is levied against all salmon fishing proprietors to meet the assessment needed to fund the Board. In addition the Board has received direct or indirect financial and grant assistance from:-

Scottish Natural Heritage  
Invicta Trout  
Carillion Construction  
Airtricity

The Board also received donations for its hatchery operations from Nith Estuary Haaf Netting Association and Dumfries and Galloway Angling Association.

The Board is enormously grateful for the support that it receives from the above and other sources.

The Board also receives consultation income from various third parties (such as civil engineering contractors and others) who require information and guidance from the Board in connection with the likely environmental impact that any work to be carried out might have upon the river system and the steps that are necessary to mitigate against adverse environmental consequences for the river system under the Board's jurisdiction.

## 8. Constitutional Evolution

The Board has, for many years, comprised a chairman and representative of lower and upper proprietors. The upper members represent angling proprietors while lower members represent coastal and estuarine proprietors involved in net fishing.

Even prior to recommendations from the Nixon report (Scottish Salmon Strategy Task Force, 1997) the Board extended invitations to SNH and SEPA. Although these invitees do not have voting powers their attendance at meetings has been substantially beneficial since the inception of this arrangement in 1996.

## 9. Fish Species Present in the Nith

The Nith is similar to many Scottish rivers and supports only a limited number of fish species. These include Atlantic salmon (*salmo salar*), trout (*salmo trutta*) as migratory Sea trout and as resident Brown trout, European eel (*anguilla anguilla*), pike (*esox lucius*), minnow (*phoxinus phoxinus*), stone loach (*neopmacheilus barbatulus*), three spined stickleback (*gasterosteus aculeatus*) and Grayling (*thymallus thymallus*).

Three varieties of lamprey are also present, sea lamprey (*petromyzon marinus*), river lamprey (*Lampetra fluviatilis*) and the fresh water resident brook lamprey (*lampreta planeri*). In recent years a number of local lochs have been stocked with rainbow trout (*oncorhynchus mykiss*) that have subsequently found routes into the Nith itself. However, there is no evidence that they have established a breeding population. This trend of stocking rainbow trout into ponds is of concern to NDSFB due to the predatory nature of this species of non indigenous fish.

## 10. Fishing methods

Four methods of salmon and sea trout fishing are operated in the Nith District, fixed engine on the coast, haaf netting on the tidal river estuary, net and cobble in the River Cairn and rod and line in the rivers. The current season for haaf netting extends from 25<sup>th</sup> February to 9<sup>th</sup> September in each year with a weekly "slap time" or period of no netting activity from Friday at 6pm to the following Monday at 6am.

Most of the angling on the Nith is concentrated from Sanquhar to the river mouth. However, salmon are taken further up stream and also from a number of tributaries most notably the Cairn. The current season extends from 25<sup>th</sup> February to 30<sup>th</sup> November and angling for salmon and sea trout is not permitted on Sundays in Scotland by law.

## **11. Salmon and Sea Trout Populations**

Both salmon and sea trout are anadromous fishes – that is to say they spawn and undergo their early lives in freshwater but experience most of their growth at sea. In Scotland, a period of sea growth is pre-requisite for the attainment of sexual maturity in hen salmon, but not for cocks, a proportion of which first contribute to the spawning act as mature parr. The dynamics of sea trout populations are more complex in that both sexes may attain sexual maturity while in fresh water. However, this tendency to early maturation is much more strongly developed in cock trout.

Rod and line fisheries for salmon are based upon the interception of sea run adults returning to spawn. The interception usually takes place in rivers of origin but a few fish, especially those entering fresh water many months before spawning, may be caught during the course of temporary excursions into non-native rivers. Exploratory behaviour of this sort is seen to a greater extent in sea trout that may also use non native fresh and estuarine waters for feeding and over wintering purposes. However, as with salmon, the abundance and timing of spawning migration are the primary factors that determine the availability of sea trout to the fisheries.

In relatively large rivers like the Nith, the seasonal characteristics of the fisheries vary and the extent of the variation is greater for salmon than for sea trout. Generally speaking, it is believed that the earliest running salmon are derived from and home to the upper part of the river and the later running fish to the lower. There is increasing genetic evidence that the homing behaviour leads to a degree of reproductive isolation among various main groups of fish that may therefore be regarded, for management purposes, as separate self-sustaining populations. Within each population, it is generally found that the higher the sea age the earlier the seasonal date of river entry by Salmon.

## **12. Marine pressures/International Impact**

It has been known for many years that long-term changes take place in the numbers and seasonal availability of salmon. When such changes take place, their effects tend to be widely felt and there is increasing evidence that alterations in marine climate may lie behind them. The slower fish grow, the more vulnerable they remain. Similarly, the faster fish grow, especially in the spring, the earlier they are likely to mature and return. Because different populations of salmon appear to migrate to different parts of the North Atlantic, the effects of changes in marine climate may differ among the various groups of fish. The result for the fisherman may be a radical alteration, lasting for much of his fishing lifetime, in the numbers and seasonal distribution of the resource available to him. Growth and survival opportunities for salmon are currently poor for much of the North Atlantic. This conclusion is especially true in the North West Atlantic where many of the older sea springers complete their growth cycles.

Current insights into the likely causes of both short and long term changes in the abundance and structure of Atlantic salmon resources are largely based on the work of British, Norwegian and North American scientists as discussed at the regular meetings of the ICES (International Council for the Exploration of the Sea) Working Group on Atlantic Salmon.

In addition to changes in marine climate, the Working Group has recently drawn attention to other factors such as predation by seals and the side effects of marine fisheries for other species. So far as the Nith is concerned, the key requirements during the current lean period are to ensure that smolt production is not limited by lack of spawning adults. The risk of such limitation is greatest for the populations of early running salmon that currently spawn mainly in the upper catchment of the river.

## **13. Angling Availability**

There are five angling associations on the River Nith as follows: -

Dumfries & Galloway Council (Burgh Anglers Association)  
Dumfries & Galloway Angling Association  
Mid Nithsdale Angling Association  
Upper Nithsdale Angling Association  
New Cumnock Angling Association

The public can also easily gain access to the other beats on the river. A trend, which has been developed by many owners over recent years, is to allow for evening sea trout fishing at a very reasonable cost to the public on various beats of the Nith. This has proved to be very successful financially for those beats



letting the fishing. It has also been successful in dissuading poachers from settling in to a night of crime on an otherwise deserted beat. The Nith provides more public access to angling than many other major Scottish rivers.

#### **14. Water Quality and Riparian Habitat**

Clean and well-oxygenated water is obviously of paramount importance in safe guarding fish stocks of all kinds within the Nith. The quality and quantity of water in the Nith catchment is monitored by SEPA, formerly the Solway River Purification Board (SRPB) and apart from a few isolated pollution incidents the quality of the river is considered excellent.

#### **15. Fish Access**

Access to spawning areas is of paramount importance for salmon and sea trout to complete their life cycle successfully. There are few obstructions to fish passage on the Nith and those that exist are largely natural waterfalls. The Board has initiated several management options including stocking with juveniles above these impassable obstructions to try to improve smolt output. These stockings from Hatchery reared fry are easily monitored. The results obtained from electrofishing are not massaged in any way by natural stocks.

Other threats to adult access to spawning areas were recorded on a number of burns due to road bridge construction and natural blockages such as log jams over the course of the year. These have been dealt with and removed as appropriate. Discussions with road departments have resulted in securing bridge constructions that do not compromise adult access on a number of tributaries. Discussions now take place with Contractors prior to their moving onto site with full consultation with the Fishery Director. The District Salmon Fishery Board has good liaison with Dumfries & Galloway Council Roads and Bridges Department to ensure future consultation on any projects on or near to the watercourse.

#### **16. Riparian Habitat Assessment and Management**

Management of the riparian zone is an area of interest that has developed rapidly during the last decade. Pioneering work on the Tweed has illustrated the advantage of reinstating bankside vegetation and improving in-stream cover for fish. In addition there is clear evidence that a well vegetated and maintained riparian zone offers considerable advantages in terms of shading, a source of food production and habitat for salmonids. There are also additional benefits to the watercourse such as improved bank stability and more varied habitat for other wildlife. To this end the work previously carried out by the Nith Habitat Enhancement Committee, which was formed in July 1995, continues under the guidance and control of the Board.

During the period of the report the Board successfully tendered to Scottish Government to provide Fisheries Data for the catchment to a required standardised format. Phase 1 was completed on time and to the required standard and grant aid was awarded to the Board.

Phase 2 required the identification and mapping of invasive species such as Giant Hogweed, Himalayan Balsam and Japanese Knotweed throughout the catchment on a computer generated G.I.S. map. The Board has invested in the necessary computer hard ware, soft ware and staff training to gain the benefit of an important management tool and further grant aid for future projects, and to contribute to the Nith Catchment Management Plan.

The Board continues to carry out habitat enhancement work throughout the Catchment. The Habitat Enhancement work is of long term benefit and the river is unlikely to see the benefit of this initiative in the short term.

Reference is made to the enclosed report about Nith Habitat Enhancement work at page 20 of this report.

#### **17. Juvenile Salmon and Trout Populations**

The Nith Fishings Improvement Association commissioned a report, prepared by Dr. Alistair Steven, BSC PHD of Galloway Fisheries Trust and started a programme of juvenile surveys in 1991. The aims of this initiative were to determine the distribution and density of juvenile salmon and trout within the Nith, and use this data to estimate smolt output, monitor changes in fish populations and identify weak areas of the catchment in terms of low juvenile densities. The report showed that in general juvenile salmon and trout are well distributed throughout the catchment and often present in high densities. Poorly stocked areas are also evident particularly above physical obstructions such as Shinnel falls and Rouken Bridge on the

old water of the Cairn. Ongoing survey work to assess juvenile population densities has continued on an annual basis. Galloway Fisheries Trust in the past carried out this work but in recent years the District Salmon Fishery Board bailiffs have also conducted their own electrofishing surveys. The Board's own staff is qualified, equipped and capable of conducting these research surveys.

## 18. Hatchery and Stocking

Following Galloway Fisheries Trust juvenile salmon and trout survey in 1991 it was evident that there was a need to produce hatchery stock-to-stock areas that were devoid of salmonids. To meet that need the Nith District Salmon Fishery Board established a Hatchery at Blackwood Estate in 1994. This Hatchery has the capacity to hold brood stock and produce ova and resultant fry for the catchment. Invicta Trout, Newtonaids Fish Farm, supplies all feed for fed fry.

It is well documented that salmon return to the rivers and tributaries of their origin to spawn. Recent research by Verspoor (1995) looking into the genetic variation among salmon populations in the River Dee (Aberdeenshire) indicates that each tributary may contain a separate breeding population. It is likely that the Nith Salmon populations are similarly structured. This has implications for the management of the stocks. The collection of brood stock from certain tributaries and the planting out of fry in other parts of the river could be creating unnecessary havoc with the natural genetic mix. All stocking conducted by the Nith District Salmon Fishery Board is the subject of follow-up electrofishing survey work to ensure survival of the fry. In general, fed fry exhibit good survival rates even when introduced to more extreme areas of the catchment. Fry are stocked into suitable tributaries at a stocking rate of 3 to 5 fry per square metre. Although many anglers, gillies, proprietors and fishery biologists acknowledge that stocking can be used to supplement salmon stocks, difficulties arise in measuring the returning rates of the adult stock to the fishery. However, stocking within the Nith should not be implemented in isolation but in combination with other techniques reducing obstructions, habitat management predator control and so on.

There was released from the hatchery for this year 521,386 fed salmon fry and 226,617 fed sea trout fry. The increase in hatchery produced sea trout is one initiative undertaken by the Board to attempt to ameliorate the perceived decline in the numbers of adult sea trout returning to the river system to spawn. The Board have had to compromise the production of salmon ova to accommodate the increased numbers of sea trout produced in the hatchery using their existing facilities. Therefore an additional hatchery has been constructed during 2008 to accommodate the requirement to produce additional Sea trout. This hatchery was completed and operational by Autumn 2008.

Fry were planted out at the following locations in the Spring of 2008:-

106,937	Euchan Water
126,508	Shinnel Water
45,916	Burnsands Burn
52,866	Kirkburn (Carron)
49,754	Kello
58,606	Upper Cample
76,159	Nith (Thornhill)
46,448	Polneul Burn
30,000	Mennock Water
16,908	Crichope Linn (Cample)
80,645	Wanlock Water



Sea trout being stripped

Number of ova incubating in Blackwood hatchery are 600,494 and numbers of ova incubating in the new Dalswinton hatchery are 594,465



**Kelloholm Primary School**

The Board uses its hatchery facilities to provide public education about fish, fisheries management and the socio-economic impact of salmon to the River Nith Catchment. Public visits are arranged by appointment and visitors are given an insight into the life cycle of salmon and sea trout. The Board considers this an important aspect of its work which raises the profile of salmon and sea trout and heightens public awareness about the Board's activities. The Board has been successful in obtaining sponsorship to support the costs for specific school visits to the hatchery. Visits to the hatchery recently have included: Sanquhar Academy, Sanquhar Primary, Kelloholm Primary, Dumfries Probus Group, Dunscore Pre School Group, Upper Nithsdale Angling Association, Loreburn Primary, Thornhill Heritage Society and Thornhill and District Rotary Club,

## **19. Sea Trout/Brown Trout**

Salmon and trout do not exist in isolation and inevitably interact with other species. Salmon and trout at all life stages represent a food source for predators. The main predators in the Nith system include pike, otter, heron and mink within the river, seals which primarily forage around the river mouth and along the coast, and the goosander, and cormorants which migrate between the sea and river depending on the season. Ospreys also capture smaller salmonids.

## **20. Predators - Statistics**

Counts of goosander and cormorants were conducted on the mainstem and a number of tributaries during the early 1990's and numbers varied considerably both seasonally and from year to year. These counts indicated that large numbers of goosanders and cormorants were often present in the lower Nith during the early months of the year. During the summer months numbers dropped considerably and were predominantly female birds with young. While in autumn numbers began to increase again as male and immature birds returned to the river.

A licence is applied for annually from the Scottish Executive to cull avian predators. This policy is carried out taking account of best practice and in consultation with SNH.

The Bailiff Staff continues to follow Board approved policy on mink control. 55 mink were captured during the period January to April inclusive; this is conducted at suitable times when the river is not in spate.

## **21. Exploitation**

Early work by Shearer (1988) suggested that in summer between 5% and 8% of the returning adult salmon are captured by anglers. However, because early running spring salmon remain in the river for longer they may be subjected to higher levels of exploitation. There is some limited evidence from radio tracking (Laughton, 1991b) and mark recapture studies (Davidson, Cove, Milner and Purvis, 1996) to support this suggestion.

There is increasing interest in Catch and Release as a conservation policy for salmon stocks. Although concerns have been raised that this is damaging to the fish and may compromise survival, a recent study by John Webb (Biologist with the Atlantic Salmon Trust) on the Aberdeenshire Dee refutes this. His work clearly indicates that spring and early summer salmon caught and returned by anglers, provided they are handled with care, can complete their spawning migrations successfully (Webb, 1998).

## 22. Salmonid Stocks

Juvenile Stocks	Our surveys show that in general stocks of juvenile salmonids are at a satisfactory level in a majority of the catchment. There are, however, some tributaries in which numbers are well below optimum levels. Closely monitored trial stockings will help to determine which of these tributaries require Habitat Enhancement measures before their potential can be realised.
Spring Fish	The Nith does have a run of spring fish (those fish available to be caught from 25 <sup>th</sup> February to 30 <sup>th</sup> April) however numbers of these fish are very much reduced from what they were in the 1960s. A small number continue to be caught each year despite an apparently low fishing effort. It is essential this genetic core be safeguarded if there is to be any chance of an increase in its numbers.
Grilse and Autumn Fish	The availability of grilse and summer salmon plays an important part in providing fishing for local rods before many visitors come to the Nith for the autumn fishing. Current stocking policies appear to be helpful in sustaining this element of the Fishery.
Sea Trout	The Nith has no fish farms close to its estuary or adjoining coastline and has not suffered the near extinction of its stocks experienced by many Scottish, especially West coast, rivers. A considerable decrease in the number of Sea trout caught has occurred within the Nith system. Decreasing numbers of Sea trout has been experienced throughout Britain and Southern Ireland. The Board has over recent years sought to lay down and bring on to release a greater proportion of sea trout in its hatchery operation. The Board has also sought to encourage a policy amongst proprietors, anglers and nets men of return of sea trout over 3lbs in weight with a limit of two sea trout taken per rod per day during the course of the season commencing in 2007. The Board will continue to monitor the position with a view to deciding upon what courses of action it might take to try to stem the apparent decline in the sea trout population within the Nith system.
Celtic Sea Trout Project	The Nith Board is collaborating with other agencies in Wales, England, Ireland and other Scottish Solway Rivers in a Sea trout project entitled the Celtic Sea Trout Project. This group has applied to INTERREG for funding for a research project into stocks of Sea trout in the Celtic seas area. The Project's aims are to understand and describe Sea trout stocks in the Irish Sea and thereby enhance Sea trout fisheries and strengthen their contributions to the quality of life, to rural economies and to National biodiversity; and also to explore the use of Sea trout life history variation as a tool to detect and understand the effects of climate change. Many questions regarding Sea trout life cycles remain unanswered. We do not know where they go at sea, or when in the marine environment what they feed on, their growth and sea survival rates are. The Celtic Sea trout Project seeks to answer some of these questions. Nith District Salmon Fishery Board has committed £40,000 towards this research project if the group are successful in obtaining INTERREG funding. The Board holds a seat on the CSTP steering Group committee.

## 23. Engineering Works

### Open Cast Coal Mining

Nith District Salmon Fishery Board continues to conduct annual monitoring surveys of all Opencast Coal mining operations within the Board's jurisdiction. Extensive annual electrofishing surveys were conducted for the following organisations:

Kier Mining at Greenburn OCCS  
Scottish Resources at Scottish Coal's site at House of Water  
ATH Resources at Grievehill & Garleffan  
ATH Resources at Glenmuckloch and Rigg

In addition to conducting electrofishing surveys the board is also commissioned by Mining Companies to conduct habitat restorations schemes in the Riparian zone of rivers traversing opencast sites. The Board has conducted significant works for Scottish Coal and House of Water.



### Windfarms

NDSFB has conducted fishery surveys on behalf of Acconia Energy in connecting with a proposed wind farm at Auchencairn. The Board has also conducted post construction electrofishing surveys on behalf of Airtricity in relation to Dalswinton Windfarm, and is consulted by all proposers of windfarms in the River Nith catchment. Local planning Authorities, SEPA and SNH continue to work with the Board on these major planning proposals within the jurisdiction of the Board.



Dalswinton Windfarm

The Board has conducted fish rescues on behalf of Carillion Construction in relation to works on the Glasgow to Carlisle Railway Line. Fish rescues and electrofishing monitoring were conducted at Rosehill Culvert, Hallburn Culvert and the Holm Farm Holywood.



Engineering works at Hallburn

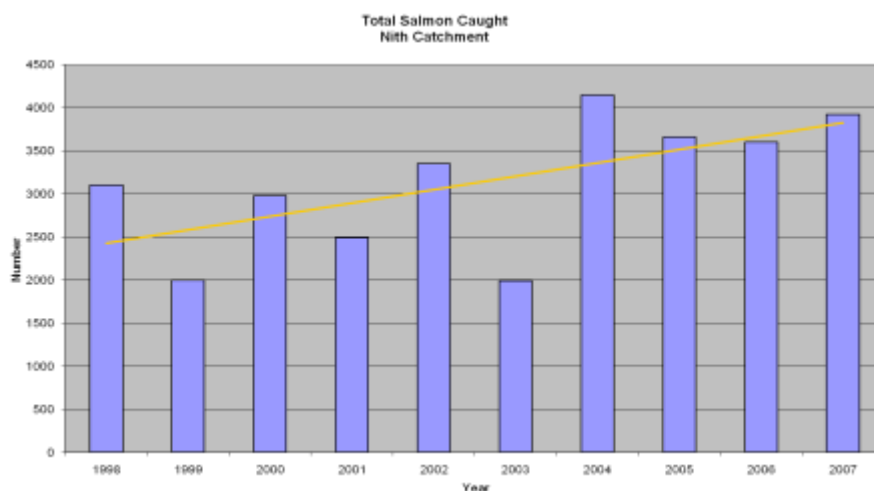
## 24. Illegal Fishing

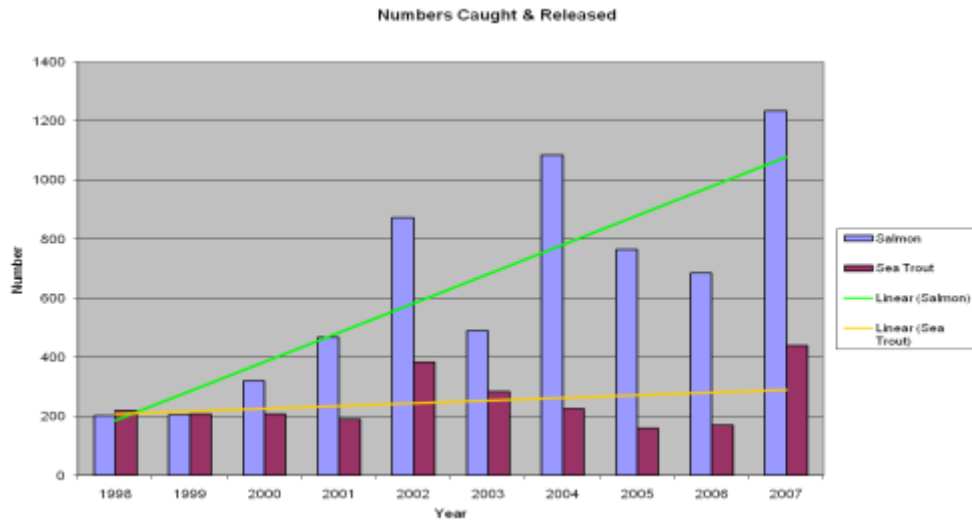
Statistics of incidents are provided at page 30 of the report.

## 25. Exploitation

### Catch and Release

Following on from the comments about the stock of spring fish the Board has recommended to all proprietors and anglers to adopt catch and release of spring fish. NDSFB recognises the contribution which catch and release can make to conserving salmon stocks and has encourages this practice. Proprietors and fishers have embraced this initiative enthusiastically. The Board also requested that all proprietors seek to impose a restriction upon the taking of the numbers and size of sea trout caught and retained during any one day by anyone fishing for them suggesting that a maximum of two (2) sea trout may be caught and retained per day and that all sea trout over the weight of 3 lbs should be returned to the river.





Netting	The Board is representative of all fishery proprietors on the Nith and benefits from the long and wide experience of its netting members.
Hatcheries	The Board believes that the use of hatcheries have a necessary role to play in the foreseeable future and therefore invested in the new hatchery facilities at Dalswinton.
Habitat	The Board attaches much emphasis to Habitat Enhancement. Naturally produced fish have been shown to be much hardier than those produced in a hatchery. The Board is mindful of maintaining a proper balance between resources used for hatcheries and those used for Habitat Enhancement.
Predators	<p>Although present in the Solway Firth, seals do not appear to be the threat that they are in other Salmon Districts. Cormorants and goosanders are known predators of juvenile fish and the Board staff applies for and obtains an annual license to cull limited numbers of avian predators. Scottish Office research scientists have analysed the birds' diet and use the findings to establish a case for the sensible and effective management and control of these species. Mink appear to be increasing especially within the catchment of the major tributary Cairn.</p> <p>The Board operates a mink control policy.</p>
Water Quality	Close liaison with SEPA results in the Board having access to water quality monitoring data on the Nith.
River Engineering Works	The Board continues to provide guidance upon safe methods of work in relation to engineering works in or near the environs of watercourses to minimise risk of environmental damage to the river system.
Public Access	Approximately 62% of the mainstem of the Nith is directly available to public access for fishing via local associations. Of the remaining 38% the vast majority is available by daily or weekly rental. The Board considers this to be a very satisfactory situation; there is plenty of access for local anglers and good access for visiting anglers whose contribution to the Catchment's economy is considerable and vital. A recent report from Stirling University opined that Salmon Angling at 1999 figures was worth in excess of £2.2 million to the local economy.

Open Cast Coal  
Mining Sites

The Board has established good liaison with the Planning Departments of Local Authorities whose areas include OCCS. It takes up to 18 years before some OCCS complete their restoration and the Board where possible will seek a bond from contractors to ensure that restoration is completed even if the contractor should go into liquidation.

## **26. Legislation and Its Development**

The Board has over the course of the year been involved in a consultation process with ASFB in connection with EU Water Framework Directive and associated legislation. The Salmon (Consolidation) Scotland Act received royal assent in early 2003 and is now in force. The Board contributed to the consultation process on this legislation and is pleased to report that for once its views were taken account of in the final production of the legislation. This legislation now provides statutory recognition of haaf netting and retains the protection of the Solway Act 1804 in respect of all watercourses draining to the Solway Firth.

Freshwater Fisheries Consultation.

The Board continues to participate in and contribute to all relevant consultation documentation associated with Fisheries Management issues within their jurisdiction and on a National basis when appropriate.

## **27. Summary of Events from 16/05/07 – 30/11/08**

The Board met on 6<sup>th</sup> June 2007, 4<sup>th</sup> September 2007, 2<sup>nd</sup> October 2007, 4<sup>th</sup> December 2007 (AGM), 4<sup>th</sup> March 2008, 23<sup>rd</sup> June 2008, and 2<sup>nd</sup> September 2008

- Reference is made to hatchery operations at section 18 of the report for the statistics upon released salmon and sea trout fry from the hatchery
- The school liaison project with various schools continues.
- Fishery Board Staff attended at the Dumfries and Galloway Environment Day held in the Loreburn Hall, Dumfries
- Fishery Board Staff participated in Dumfries & Galloway Wildlife Festival
- During the Course of the year the Fishery Director represented the Board at ASFB Council meetings, the annual water Bailiffs Conference, The institute of Fisheries Management Training Panel, Kier Mining Technical Working Group meeting, ATH Technical Group Meetings, Scottish Coal Technical Working Group meetings, Cairnhead Community Forest Trust, the Solway Firth Partnership, the Nith Catchment Management Plan meetings, Freshwater Fisheries Forum meetings and other associated conferences.
- The Fishery Director delivered lectures on Fisheries legislation to Police Probationers.
- The Fishery Director delivered presentations to Burgh Anglers, Upper Nithsdale Angling Association



## **NITH DISTRICT SALMON FISHERY BOARD POLICY STATEMENT**

### **Introduction**

The numbers of salmon available for exploitation in the Nith is, broadly speaking, a product of the numbers of smolts produced by the river and the number of adult salmon that return to it. An upper limit on smolt production is set by the availability of spawning and nursery habitat. Whether or not that limit is attained depends upon the adequacy of egg deposition for each of the main populations of salmon that use the Nith.

The broad objectives are to ensure that smolt production is maximised by focusing exploitation on the most robust populations, currently summer and autumn running salmon and grilse, and by taking all practicable steps to improve adult access and the quality of juvenile habitats.

In this section the Board outline their current policy on a number of key areas and issues as described in Section 5.

### **General Policy**

The Board will: -

- Continue to protect, conserve and enhance all stocks of salmon and sea trout in the River Nith,
- Continue to monitor and encourage stock components in particular the spring salmon,
- Remain accountable to Proprietors and ensure that resources are properly applied such that the most efficient and economically beneficial application of the funds, raised by Proprietors through assessments, is achieved, and
- Continue to liaise with and inform Proprietors, their agents and anglers on the work of the Board.

### **Enforcement**

The Board will: -

- Continue the employment of a qualified Bailiff force of suitable size to curtail unlawful fishing
- methods and activities,
- Maintain both river and sea patrol systems,
- Continue with the development of sophisticated intelligence systems, and
- Promote the prosecution of those breaching salmon fisheries legislation.

### **Monitoring**

The Board will, in liaison with other relevant bodies, continue to monitor and influence:-

- The riverine and related environment,
- Water volume and quality,
- Juvenile stocks,
- Smolt production, and
- Numbers of returning adult fish

and to utilise information arising from all of the above towards the better management of the Nith salmon and sea trout stocks.

## **Research**

The Board will continue and increase where possible its commitment to producing high quality research data to improve the management of the river and its salmon and sea trout stocks. Key areas include:-

- Improving data on spawning escapement through catch data,
- Maintaining and improving data on juvenile salmonid distribution and density,
- Further developing instream and bankside habitat surveys and establishing where improvements, if any, can be made,
- Monitoring the benefits, or otherwise, of stocking and/or habitat enhancement for salmonid stocks,
- Examining current data with respect to any available historical information and catchment land use data using latest available techniques.
- Continuing to promote the work of the Board through presentations and publications at local and national level,
- Providing assistance and encouragement, where possible, to neighbouring Boards with their research and management plans, with a view to establishing as comprehensive a network of information as possible for the Nith and neighbouring Districts, and
- Continuing contributions to and liaison with other fisheries research bodies including, but not limited to, Scottish Fisheries Co-ordination Centre, the Freshwater Fisheries Laboratory and the Marine Laboratory Aberdeen, Environment Agency, SEPA and SNH.

## **Stock Enhancement**

The Board will: -

- Continue to operate the Board's hatchery,
- Take all reasonable steps to avoid genetic mixing of ova, and
- Encourage natural spawning where possible but undertake stock enhancement in areas where stocks of fish are seriously depleted.

## **Sea trout and Spring Salmon**

The Board will: -

- Encourage proprietors to act responsibly over fishing methods and effort, and
- Encourage anglers to return fish to the river where possible and appropriate.
- Encourage anglers to return sea trout of appropriate classification

## **Predators**

The Board will: -

- Continue to encourage control of salmonid predators such as, but not limited to, sawbills by continued application to SEERAD for annual licences when deemed necessary,
- Encourage the trapping of mink and other riverside predators where lawfully possible and demonstrated to be damaging salmonid stocks, and

- Resist the re-introduction of the beaver (although it is not a direct predator on salmon) due to its potential harmful effects on riparian habitat.

### **Transfers of fish and fish disease**

The Board will: -

- Maintain vigilance in the unlawful transfer of fish and/or fish diseases both to salmon, sea and brown trout, rainbow trout and other species to continue to monitor and operate surveillance in this regard paying particular attention to keeping Proprietors advised of the information passed to it on best practice for the prevention of outbreak of *Gyrodactylus Salaris*.

### **Habitat Management**

The Board will: -

- Encourage appropriate instream and bankside management,
- Encourage the adoption of beneficial land management practices, and
- Encourage liaison with and among relevant proprietors and other bodies such as, but not limited to, SNH, FWAG, SEPA, Forestry Commission and Planning Authorities.

### **River Engineering Works**

The Board will: -

- Continue to provide guidance and assistance through its Fishery Director to those wishing to undertake such works enabling repairs to take place, and seek to restrict improvement works without prior consultation and assessment, and
- Provide an Advisory Service to Proprietors.

### **Abstraction**

The Board will: -

- Continue to monitor the amount of abstraction from the river, and
- Monitor the use of water for agricultural irrigation purposes.

### **Catchment Land Use**

The Board will: -

- Liaise with the all relevant bodies over land within the catchment and encourage moves towards integrated catchment management,
- Provide an advisory service preventing irresponsible land use developments which may adversely affect salmonid populations, and/or their habitats, and
- Seek to inform proprietors, where salmon or sea trout angling may not be a priority, of the importance of maintaining upper tributaries and spawning areas in good condition.

### **Level of Angling Exploitation**

The Board will: -

- Monitor levels of fish returning to the river system and encourage proprietors to utilise common sense and sensitivity in the levels of exploitation exercised by anglers at any time and from time to time,

- Restrict, where appropriate, spring fishing to protect the vulnerable early running populations of salmon,
- Encourage proprietors to ensure that the level of fishing effort is reasonable, and take other appropriate steps to protect, conserve and enhance the stocks of fish and to give publicity thereto.

### **Catch and Release**

The Board will: -

- In addition to the general policy of restraint and already advocated encourage, where fish are cleanly caught, the return of spring salmon and hen fish in the autumn and sea trout over 3lbs in weight.

### **Netting**

The Board will: -

- Continue to take an interest in the level of high seas exploitation to support bodies such as, but not limited to:-
  - Association of Salmon Fishery Boards
  - North Atlantic Salmon Fund (UK)
  - Atlantic Salmon Trust
  - North Atlantic Salmon Conservation Organisation (NASCO)

in their endeavours to restrict and where possible remove interceptory high seas fishing.

### **Nature Conservation**

The Board will: -

- Liaise with proprietors and bodies such as, but not limited to, SNH, Solway Firth Partnership and SEPA in maintaining the high quality of the natural environment and safeguard the outstanding natural heritage features within the Nith system.

### **Liaison with neighbouring Boards**

The Board will: -

- Continue to liaise and encourage the promotion of good relations with other neighbouring Boards.
- Continue surveillance and enforcement activities in liaison with neighbouring Board Bailiffs and to provide and receive assistance under existing complementary jurisdiction arrangements.

### **European Directives**

The Board will: -

- Continue to consult with SNH and other bodies and will liaise closely with proprietors in promotion of the salmon and sea trout interests covered by the Habitat and Species Directive, and
- Review its potential responsibilities and the advantages to be gained from the Water Framework Directive.

### **U.K. and Scottish Legislation**

The Board Will: -

- Continue to monitor the promotion and development of draft legislation which is likely to have an effect, whether direct or indirect, upon the promotion of the interests of salmon and sea trout, the fisheries related thereto and the sustainable exploitation of the fishing resource within the Catchment.
- Continue to consult with the proprietors in connection with the drafting of responses germane to the interests of proprietors in relation to the promotion of relevant draft legislation by the Scottish, U.K. and European Parliaments.

## NITH SYSTEM CATCH DATA

The data is shown in the attached appendices and shows all categories of catch returns including returns of farmed salmon and returns of salmon and sea trout caught and released.

### Liaison Organisations

Organisations and groups with which Nith District Fishery Board liaise closely and regularly regarding local, national and international management of salmon and sea trout stocks.

<b>Local Organisations and Groups</b>	Proprietors and Agents Nith Fishing's Improvement Association Galloway Fisheries Trust Nith Haaf Net Fishers Association Anglers and Angling Clubs Local Authorities and Councils Other Fishery Boards The Solway Firth Partnership Solway Heritage
<b>National Organisations (Fisheries)</b>	Scottish Office (FRS Marine Lab, Freshwater Fisheries Lab) Association of Salmon Fishery Boards (ASFB) Atlantic Salmon Conservation Trust (Scotland) (ASCT(S)) Scottish Net Fishing Association North Atlantic Salmon Conservation Organisation (NASCO) Institute of Fisheries Management Other Fishery Boards
<b>National Organisations (Conservation/Protection)</b>	Scottish Environment Protection Agency (SEPA) Scottish National Heritage (SNH) Forestry Farming & Wildlife Advisory Group (FWAG) Forestry Commission (FC) Environment Agency (EA)
<b>Industrial Companies</b>	Scottish Coal & Associated Sub-Contractors Kier Mining ATH Resources Amey Highways Windfarm Operators

### **Incidences of Illegal Fishing/Poaching activities – 16<sup>th</sup> May 07 to 30<sup>th</sup> November 08**

- Two incidents reported to Police on Blackwood
- Three incidents reported to Police on Burgh Water
- Eleven incidents reported to Upper Nithsdale Angling Association
- Five incidents reported to the Burgh Association
- One incident reported to Police on Cluden Rocks
- One incident reported to Mid Nithsdale Angling Association
- Two Gill nets seized

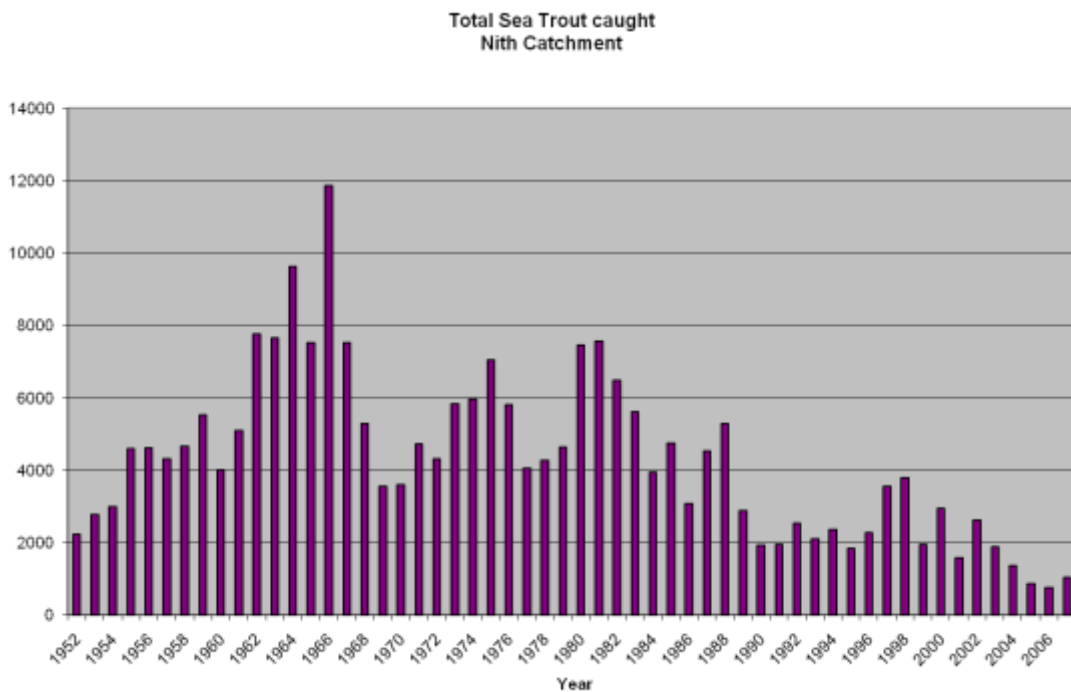
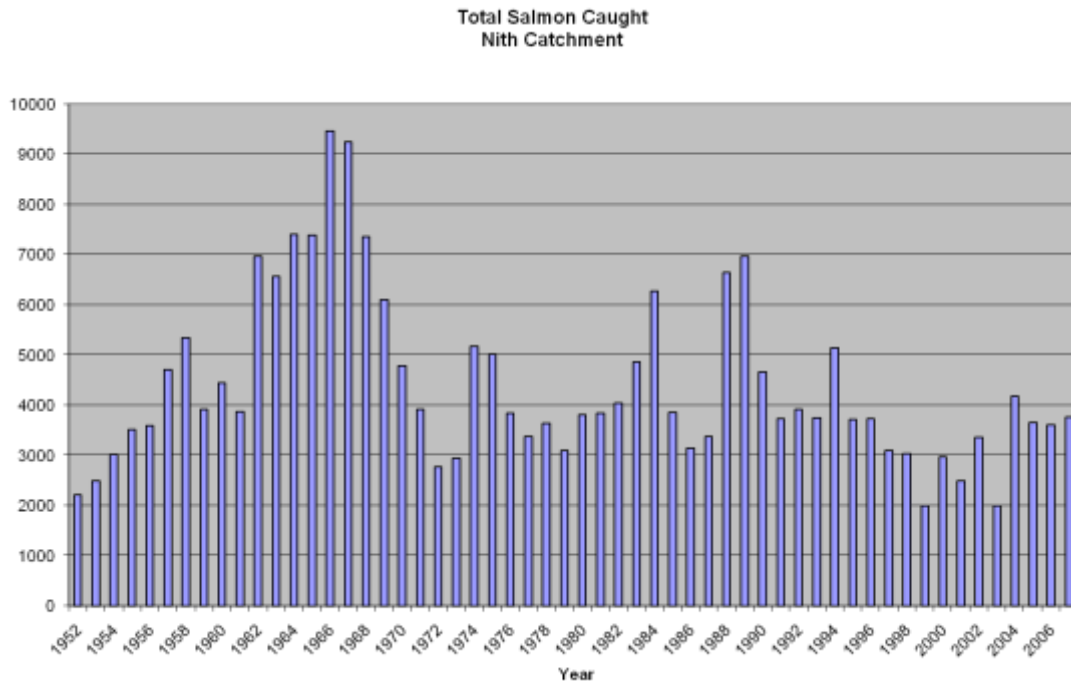
### **Nith Habitat Enhancement Projects – 16<sup>th</sup> May 07 to 30<sup>th</sup> November 08**

- Tree Planting on Blackwood (240 trees)
- Tree Planting at Kello Water Habitat scheme (96 trees)
- Tree Planting on Wanlock Water (1,300 trees)
- Tree Planting on Craighlearn (1,150 trees)
- Tree Planting on Kenmuir Habitat Scheme (109 trees)
- Tree Planting on Carron Habitat Scheme (123 trees)
- Tree Planting on Nethertown Habitat Scheme (355 trees)
- Tree Planting on Pennyland Burn (8 trees)
- Tree Planting on Spango Water at White Cleuch (580 trees)
- Tree Planting on Greenburn Open cast site (950 trees)
- Tree Planting on the Cample Water (50 trees)
- Tree Planting on the Nith at Waterhead (1,700 trees)

All habitat enhancement works conducted by Nith District Salmon Fishery Board and formerly Nith Habitat Enhancement Committee are surveyed annually. All works are assessed for repairs and maintenance to be conducted by Fishery Board staff where possible or alternatively to suitably qualified contractors when necessary.

**NITH SYSTEM CATCH DATA**  
**Catch Statistics Returns 1952-2007**

The data is provided by Fisheries Research Services, an agency of the Scottish Government and shows all categories of catch returns currently available from them including returns of farmed salmon and returns of salmon and sea trout caught and released.



**Nith District Salmon & Sea Trout Catches 1952-2007**

**Wild Rod & Line Retained**

Year	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock
	Number	Number	Number	Number	Number	Number	Number	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)
1952	66	272	338	69	407	1262	0	288	1328	1616	136.98	1753	1128.54	0.00
1953	67	452	519	114	633	1792	0	318	2235	2553	242.22	2795	1372.12	0.00
1954	123	671	794	97	891	1965	0	596	3192	3788	215.00	4003	1908.26	0.00
1955	98	685	783	158	941	2924	0	565	3135	3700	322.05	4022	2904.81	0.00
1956	120	734	854	373	1227	3287	0	454	3254	3708	830.98	4539	2934.29	0.00
1957	298	1217	1515	347	1862	2792	0	1226	5339	6565	777.00	7342	2676.65	0.00
1958	192	1041	1233	325	1558	3480	0	930	4736	5666	724.84	6391	3312.13	0.00
1959	235	953	1188	186	1374	4085	0	1157	4462	5620	364.69	5984	3731.25	0.00
1960	235	1035	1270	172	1442	2995	0	1219	4642	5861	371.49	6232	2915.69	0.00
1961	239	1188	1427	213	1640	4056	0	1171	5932	7103	452.69	7555	3793.39	0.00
1962	227	1859	2086	491	2577	6570	0	1118	8376	9494	1104.04	10598	6208.32	0.00
1963	240	2122	2362	381	2743	6450	0	1041	10190	11230	845.50	12076	6798.44	0.00
1964	154	2233	2387	496	2883	8111	0	736	9922	10658	1123.55	11782	7492.44	0.00
1965	246	1851	2097	436	2533	6417	0	1242	8395	9637	1023.76	10661	6520.84	0.00
1966	338	1874	2212	437	2649	9391	0	1546	8117	9664	928.05	10592	10030.74	0.00
1967	170	921	1091	205	1296	5599	0	824	4174	4998	458.58	5457	5895.34	0.00
1968	75	706	781	261	1042	3377	0	352	2896	3248	547.03	3795	3508.54	0.00
1969	53	911	964	449	1413	2531	0	255	3816	4071	1028.75	5099	2540.57	0.00
1970	59	1272	1331	501	1832	2733	0	279	5346	5626	1050.07	6676	2576.86	0.00
1971	66	857	923	345	1268	3667	0	298	3428	3726	703.52	4429	3334.81	0.00
1972	43	542	585	192	777	3486	0	213	2468	2680	402.79	3083	3328.46	0.00
1973	46	1101	1147	404	1551	5486	0	209	4690	4899	754.78	5654	5234.91	0.00
1974	41	1293	1334	521	1855	4403	0	180	4931	5110	1149.40	6260	3970.29	0.00
1975	62	1025	1087	386	1473	5476	0	274	4537	4811	866.36	5678	5198.62	0.00
1976	31	780	811	303	1114	4898	0	126	3180	3305	626.86	3932	4943.70	0.00
1977	85	869	954	256	1210	3363	0	361	3847	4208	587.86	4796	3441.86	0.00
1978	72	863	935	300	1235	3310	0	309	3673	3982	682.20	4664	3464.08	0.00



Nith District Salmon & Sea Trout Catches 1952-2007

Wild Rod & Line Retained

Year	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock
	Number	Number	Number	Number	Number	Number	Number	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)
1979	37	1016	1053	527	1580	3480	0	154	4536	4690	1239.67	5930	3587.92	0.00
1980	50	1313	1363	977	2340	5800	0	222	5416	5638	2096.05	7734	5419.07	0.00
1981	31	1345	1376	365	1741	6375	0	134	6397	6531	815.11	7346	6260.94	0.00
1982	40	1142	1182	640	1822	5004	0	186	4986	5172	1449.68	6622	4742.31	0.00
1983	24	1298	1322	471	1793	4670	0	90	5625	5715	1087.71	6803	4146.29	0.00
1984	21	1628	1649	687	2336	2429	0	86	7247	7334	1524.07	8858	2238.93	0.00
1985	41	2060	2101	761	2862	3798	0	178	9615	9794	1765.84	11559	4247.44	0.00
1986	59	1893	1952	612	2564	2913	0	265	9764	10029	1450.59	11480	2733.35	0.00
1987	28	1969	1997	686	2683	3933	0	124	9226	9350	1617.51	10968	3678.63	0.00
1988	23	3939	3962	1600	5562	4529	0	94	16120	16214	3818.34	20032	4315.48	0.00
1989	30	2420	2450	1022	3472	1974	0	121	10722	10844	2467.09	13311	1861.09	0.00
1990	43	2287	2330	572	2902	1408	0	193	10368	10561	1400.69	11961	1379.83	0.00
1991	26	1955	1981	491	2472	1431	0	100	8411	8512	1136.70	9648	1333.11	0.00
1992	21	1983	2004	672	2676	2194	0	81	8441	8523	1550.83	10073	2325.11	0.00
1993	18	1654	1672	652	2324	1863	0	74	6884	6959	1553.10	8512	1814.82	0.00
1994	45	2096	2141	524	2665	1730	0	207	9046	9253	1312.70	10566	1559.45	0.00
1995	10	826	836	233	1069	1378	0	39	3306	3345	513.47	3859	1065.49	0.00
1996	19	1129	1148	383	1531	1776	0	76	4630	4706	857.40	5563	1700.54	0.00
1997	12	892	904	396	1300	2995	0	51	3532	3583	937.10	4520	3058.50	0.00
1998	9	1217	1226	560	1786	3093	0	35	5159	5194	1314.76	6509	2897.69	0.00
1999	22	566	588	192	780	1348	0	62	2513	2575	423.68	2999	1414.30	0.00
2000	5	1216	1221	590	1811	2488	0	21	4917	4937	1259.33	6196	3225.24	0.00
2001	8	874	882	414	1296	1196	0	43	3759	3802	987.02	4789	1317.24	0.00
2002	14	1158	1172	529	1701	1733	0	45	4891	4936	1309.97	6246	1988.38	0.00
2003	21	704	725	223	948	1455	0	62	3196	3259	561.65	3820	1698.37	0.00
2004	15	1702	1717	597	2314	991	58	40	6789	6829	1493.41	8323	1163.14	34.19
2005	12	1085	1097	420	1517	596	119	47	4442	4489	1036.45	5525	620.03	45.20

**Nith District Salmon & Sea Trout  
Catches 1952-2007**

**Wild Rod & Line Retained**

Year	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock
	Number	Number	Number	Number	Number	Number	Number	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)
2006	14	1224	1238	758	1996	483	25	61	5019	5080	1746.60	6827	499.13	10.20
2007	7	1105	1112	510	1622	552	8	23	4398	4422	1295.20	5717	518.71	3.40

**Nith District Salmon & Sea Trout Catches 1952-2007**

**Wild Catch & Release**

Year	Salmon Jan-Apr	Salmon May- Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock
	Number	Number	Number	Number	Number	Number	Number	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)
1994	0	106	106	27	133	65	0	0	435	435	62.60	498	59.87	0.00
1995	8	101	109	26	135	47	0	14	377	391	52.16	443	31.75	0.00
1996	3	228	231	69	300	138	0	8	951	960	157.85	1117	114.42	0.00
1997	1	159	160	41	201	220	0	3	621	624	101.20	725	180.30	0.00
1998	7	236	243	64	307	291	0	22	961	983	169.23	1152	260.69	0.00
1999	7	170	177	26	203	207	0	25	784	809	54.45	863	148.77	0.00
2000	7	237	244	75	319	207	0	33	938	971	168.37	1139	205.34	0.00
2001	1	326	327	141	468	189	0	6	1405	1411	346.11	1757	213.68	0.00
2002	5	591	596	277	873	384	0	14	2629	2643	728.23	3371	448.43	0.00
2003	11	389	400	90	490	284	0	27	1607	1635	239.52	1874	267.01	0.00
2004	5	836	841	269	1110	226	61	20	3565	3585	687.89	4273	216.45	29.18
2005	20	574	594	170	764	159	133	122	2447	2569	424.84	2994	205.40	51.50
2006	3	480	483	203	686	170	30	12	1843	1855	489.48	2344	165.16	11.40
2007	3	901	904	227	1131	386	89	8	3262	3269	533.49	3803	410.18	38.75

**Nith District Salmon & Sea Trout Catches 1952-2007**

**Wild Net & Coble**

Year	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock
	Number	Number	Number	Number	Number	Number	Number	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)
1956	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00	0.00
1968	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00	0.00
1969	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00	0.00
1973	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00	0.00
1975	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00	0.00
1976	0	0	0	0	0	0	0	0	0	0	0.00	0	0.00	0.00
1980	3	0	3	8	11	10	0	11	0	11	18.14	29	12.70	0.00
1981	0	11	11	0	11	12	0	0	43	43	0.00	43	18.14	0.00
1982		5	5	42	47	2	0		20	20	76.20	97	1.81	0.00
1983	0	0	0	4	4	16	0	0	0	0	9.07	9	21.77	0.00
1985	0	12	12	14	26	29	0	0	54	54	38.56	93	25.85	0.00
1986	1	63	64	64	128	17	0	5	273	278	166.01	444	26.76	0.00
1987	1	28	29	70	99	73	0	6	182	188	174.63	363	97.98	0.00
1988	4	31	35	99	134	88	0	20	131	151	214.10	365	94.80	0.00
1989	4	9	13	7	20	10	0	19	23	42	15.42	57	15.88	0.00
1990	1	6	7	3	10	0	0	3	22	25	4.99	30	0.00	0.00
1991	2	20	22	37	59	39	0	12	83	95	97.07	192	61.23	0.00
1992	0	1	1	2	3	0	0	0	5	5	4.99	10	0.00	0.00
1993		5	5	18	23	6	0		24	24	44.00	68	7.71	0.00
1994	0	19	19	37	56	26	0	0	103	103	98.43	201	30.84	0.00
1995	3	0	3	0	3	0	0	15	0	15	0.00	15	0.00	0.00
1996	6	9	15	60	75	24	0	31	47	78	165.11	243	31.75	0.00
1997	0	29	29	58	87	12	0	0	150	150	124.00	274	12.50	0.00
1998	0	46	46	62	108	89	0	0	215	215	181.00	396	105.05	0.00
1999	2	9	11	18	29	26	0	11	45	56	46.00	102	19.50	0.00
2000	0	3	3	51	54	3	0	0	17	17	114.00	131	3.10	0.00
2001	0	0	0	16	16	1	0	0	0	0	44.00	44	0.60	0.00

**Nith District Salmon & Sea Trout Catches 1952-2007**

**Wild Net & Coble**

<b>Year</b>	<b>Salmon Jan-Apr</b>	<b>Salmon May-Dec</b>	<b>Salmon Annual</b>	<b>Grilse</b>	<b>Salmon &amp; Grilse</b>	<b>Sea Trout</b>	<b>Finnock</b>	<b>Salmon Jan-Apr</b>	<b>Salmon May-Dec</b>	<b>Salmon Annual</b>	<b>Grilse</b>	<b>Salmon &amp; Grilse</b>	<b>Sea Trout</b>	<b>Finnock</b>
	<b>Number</b>	<b>Number</b>	<b>Number</b>	<b>Number</b>	<b>Number</b>	<b>Number</b>	<b>Number</b>	<b>Weight(kg)</b>	<b>Weight(kg)</b>	<b>Weight(kg)</b>	<b>Weight(kg)</b>	<b>Weight(kg)</b>	<b>Weight(kg)</b>	<b>Weight(kg)</b>
2002	6	71	77	140	217	383	0	33	374	407	365.01	772	445.02	0.00
2003	1	0	1	0	1	3	0	6	0	6	0.00	6	3.40	0.00
2004	0	4	4	42	46	0	0	0	26	26	109.30	135	0.00	0.00
2005	0	1	1	0	1	0	0	0	5	5	0.00	5	0.00	0.00
2006		1	1	0	1	0	0		6	6	0.00	6	0.00	0.00
2007	0	0	0	3	3	2	0	0	0	0	7.30	7	1.40	0.00

Nith District Salmon & Sea Trout Catches 1952-2007

Wild Fixed Engine

Year	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock
	Number	Number	Number	Number	Number	Number	Number	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)
1952	148	824	972	841	1813	966	0	553	3875	4428	1993.99	6422	896.75	0.00
1953	162	763	925	939	1864	986	0	709	3623	4331	2091.51	6423	784.26	0.00
1954	226	695	921	1206	2127	1034	0	998	3305	4303	2994.62	7297	925.78	0.00
1955	121	1383	1504	1073	2577	1675	0	522	6502	7024	2522.43	9546	1774.00	0.00
1956	75	1072	1147	1211	2358	1339	0	272	4679	4951	2921.13	7872	1542.21	0.00
1957	95	1133	1228	1621	2849	1525	0	403	5112	5515	3477.69	8992	1581.22	0.00
1958	87	1129	1216	2562	3778	1179	0	371	5092	5463	6005.11	11468	1305.44	0.00
1959	217	1309	1526	1012	2538	1436	0	846	6508	7355	2340.99	9696	1648.35	0.00
1960	84	1040	1124	1881	3005	1004	0	352	4726	5078	4178.49	9257	1150.31	0.00
1961	116	950	1066	1171	2237	1039	0	497	4535	5032	2560.53	7592	1176.62	0.00
1962	78	1346	1424	2959	4383	1190	0	328	6487	6815	7349.56	14164	1328.57	0.00
1963	121	1450	1571	2248	3819	1192	0	494	6917	7411	5017.64	12429	1419.29	0.00
1964	81	1523	1604	2920	4524	1522	0	347	6905	7252	6745.83	13998	1954.53	0.00
1965	132	1326	1458	3388	4846	1100	0	555	5863	6418	7498.34	13916	1379.83	0.00
1966	181	2224	2405	4398	6803	2455	0	785	10399	11184	10753.77	21938	2866.70	0.00
1967	82	2102	2184	5763	7947	1912	0	350	10225	10575	14136.21	24711	2388.16	0.00
1968	95	1675	1770	4541	6311	1907	0	374	8096	8470	12414.37	20884	2394.06	0.00
1969	54	1464	1518	3169	4687	1028	0	230	7051	7281	8530.26	15811	1219.26	0.00
1970	51	983	1034	1915	2949	854	0	205	4522	4727	4840.74	9568	1081.36	0.00
1971	48	875	923	1718	2641	1057	0	195	4153	4348	4683.34	9031	1312.70	0.00
1972	48	760	808	1182	1990	828	0	208	3802	4010	3210.53	7221	1005.61	0.00
1973	22	682	704	691	1395	351	0	88	3103	3191	1890.57	5081	383.29	0.00
1974	33	1053	1086	2233	3319	1558	0	134	5097	5231	6164.32	11396	1916.88	0.00
1975	48	1152	1200	2340	3540	1572	0	201	5736	5937	6827.47	12765	1873.34	0.00
1976	30	533	563	2162	2725	917	0	129	2606	2735	5881.28	8616	1159.84	0.00
1977	25	707	732	1428	2160	680	0	92	2966	3058	3577.94	6636	860.01	0.00
1978	16	741	757	1648	2405	965	0	63	3593	3656	4461.08	8117	1170.72	0.00
1979	11	444	455	1065	1520	1157	0	47	2185	2231	2600.45	4832	1323.13	0.00

Nith District Salmon & Sea Trout Catches 1952-2007

Wild Fixed Engine

Year	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Sea Trout	Finnock
	Number	Number	Number	Number	Number	Number	Number	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)
1980	22	458	480	980	1460	1638	0	95	2188	2283	2466.64	4750	1958.61	0.00
1981	24	805	829	1256	2085	1176	0	102	4037	4139	3458.64	7597	1310.43	0.00
1982	10	499	509	1662	2171	1464	0	43	2362	2405	4415.72	6821	1635.20	0.00
1983	9	771	780	2286	3066	932	0	46	3581	3626	5832.74	9459	1200.66	0.00
1984	2	917	919	3015	3934	1516	0	7	4569	4577	7262.47	11839	1856.55	0.00
1985	1	335	336	627	963	922	0	3	1643	1646	1529.06	3175	1076.37	0.00
1986	7	170	177	278	455	151	0	30	817	847	693.54	1541	164.65	0.00
1987	1	182	183	412	595	531	0	5	811	816	981.12	1797	563.82	0.00
1988	0	249	249	698	947	673	0	0	1227	1227	1734.54	2961	738.45	0.00
1989	11	696	707	2763	3470	903	0	44	3292	3336	6879.18	10215	946.65	0.00
1990	6	488	494	1257	1751	514	0	25	2358	2384	3186.03	5570	524.35	0.00
1991	2	305	307	899	1206	483	0	8	1491	1499	2343.71	3843	460.40	0.00
1992	2	275	277	961	1238	347	0	7	1272	1279	2393.15	3672	386.01	0.00
1993	2	347	349	1052	1401	236	0	7	1712	1720	2742.42	4462	272.16	0.00
1994	0	648	648	1643	2291	539	0	0	3323	3323	4170.78	7494	557.92	0.00
1995	0	505	505	1999	2504	409	0	0	2540	2540	5053.93	7594	440.89	0.00
1996	0	452	452	1377	1829	335	0	0	2296	2296	3652.96	5949	425.88	0.00
1997	1	277	278	1234	1512	337	0	4	1378	1382	3208.70	4591	408.26	0.00
1998	1	126	127	706	833	312	0	4	673	677	1633.49	2310	317.52	0.00
1999	0	284	284	699	983	364	0	0	1619	1619	1891.11	3510	439.04	0.00
2000	0	197	197	596	793	257	0	0	901	901	1563.15	2465	340.76	0.00
2001	0	191	191	518	709	203	0	0	881	881	1043.80	1925	248.69	0.00
2002	0	163	163	399	562	123	0	0	799	799	1075.30	1874	178.24	0.00
2003	0	208	208	344	552	142	0	0	1027	1027	973.44	2001	215.15	0.00
2004	0	195	195	512	707	89	0	0	868	868	1302.00	2170	133.30	0.00
2005	1	365	366	1012	1378	112	0	5	1695	1700	2470.80	4171	138.30	0.00
2006	2	205	207	713	920	96	0	6	1005	1011	1524.40	2535	132.60	0.00
2007	4	194	198	800	998	90	0	14	833	847	1928.30	2775	107.90	0.00

**Nith District Salmon & Sea Trout Catches 1994-2007**  
**Farmed Rod & Line Retained**

<b>Year</b>	<b>Salmon Jan-Apr</b>	<b>Salmon May-Dec</b>	<b>Salmon Annual</b>	<b>Grilse</b>	<b>Salmon &amp; Grilse</b>	<b>Salmon Jan-Apr</b>	<b>Salmon May-Dec</b>	<b>Salmon Annual</b>	<b>Grilse</b>	<b>Salmon &amp; Grilse</b>
	<b>Number</b>	<b>Number</b>	<b>Number</b>	<b>Number</b>	<b>Number</b>	<b>Weight(kg)</b>	<b>Weight(kg)</b>	<b>Weight(kg)</b>	<b>Weight(kg)</b>	<b>Weight(kg)</b>
1994	0	12	12	2	14	0	58	58	2	60
1995	0	0	0	0	0	0	0	0	0	0
1996	0	0	0	0	0	0	0	0	0	0
1997	0	0	0	1	1	0	0	0	8	8
1998	0	2	2	0	2	0	7	7	0	7
1999	0	0	0	0	0	0	0	0	0	0
2000	0	0	0	0	0	0	0	0	0	0
2001	0	1	1	3	4	0	4	4	5	9
2002	0	0	0	0	0	0	0	0	0	0
2003	0	1	1	0	1	0	4	4	0	4
2004	0	0	0	0	0	0	0	0	0	0
2005	0	0	0	1	1	0	0	0	2	2
2006	0	0	0	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0	0	0	0

**Nith District Salmon & Sea Trout Catches 1994-2007**  
**Farmed Rod & Line Released**

Year	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse
	Number	Number	Number	Number	Number	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)
1994	0	1	1	0	1	0	3	3	0	3
1995	0	0	0	0	0	0	0	0	0	0
1996	0	1	1	0	1	0	5	5	0	5
1997	0	0	0	0	0	0	0	0	0	0
1998	0	2	2	1	3	0	5	5	3	8
1999	0	2	2	0	2	0	8	8	0	8
2000	1	0	1	0	1	3	0	3	0	3
2001	0	0	0	6	6	0	0	0	5	5
2002	0	0	0	0	0	0	0	0	0	0
2003	0	0	0	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0	0	0	0
2005	0	2	2	0	2	0	9	9	0	9
2006	0	0	0	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0	0	0	0



**Nith District Salmon & Sea Trout Catches 1994-2007**

**Farmed Net & Coble**

Year	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse
	Number	Number	Number	Number	Number	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)
1994	0	0	0	0	0	0	0	0	0	0
1995	0	0	0	0	0	0	0	0	0	0
1996	0	0	0	0	0	0	0	0	0	0
1997	0	0	0	0	0	0	0	0	0	0
1998	0	0	0	0	0	0	0	0	0	0
1999	0	0	0	0	0	0	0	0	0	0
2000	0	0	0	0	0	0	0	0	0	0
2001	0	0	0	0	0	0	0	0	0	0
2002	0	0	0	0	0	0	0	0	0	0
2003	0	0	0	0	0	0	0	0	0	0
2004	0	0	0	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0	0	0	0
2006	0	0	0	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0	0	0	0

**Nith District Salmon & Sea Trout Catches 1994-2007**  
**Farmed Fixed Engine**

Year	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse	Salmon Jan-Apr	Salmon May-Dec	Salmon Annual	Grilse	Salmon & Grilse
	Number	Number	Number	Number	Number	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)	Weight(kg)
1994	0	0	0	0	0	0	0	0	0	0
1995	0	2	2	0	2	0	8	8	0	8
1996	0	0	0	0	0	0	0	0	0	0
1997	0	0	0	0	0	0	0	0	0	0
1998	0	0	0	0	0	0	0	0	0	0
1999	0	0	0	1	1	0	0	0	2	2
2000	0	2	2	0	2	0	5	5	0	5
2001	0	0	0	7	7	0	0	0	10	10
2002	0	0	0	0	0	0	0	0	0	0
2003	0	1	1	0	1	0	3	3	0	3
2004	0	0	0	0	0	0	0	0	0	0
2005	0	0	0	0	0	0	0	0	0	0
2006	0	0	0	0	0	0	0	0	0	0
2007	0	0	0	0	0	0	0	0	0	0

**Section D**

**ANNUAL ACCOUNTS**

**01.12.07 – 30.11.08**

## **Clerks Notes on the Accounts** **16.05.07 – 30.11.07**

**These are notes on the accounts for the above abbreviated accounting period arising as a consequence of the Board's decision to change the financial Year end to 30<sup>th</sup> November in any given year.**

**DETAILED INCOME & EXPENDITURE ACCOUNT – This is located in the produced accounts following on from the statement – “The following pages do not form part of the statutory Financial Statements”**

### **Turnover**

consultancy Income – arises from the efforts of the Fishery manager and his team.

### **Other Direct Income**

Salaries Contributions – Dumfries & Galloway Council pay for a temporary Bailiffs salary for 6 months.

Refund of dues – the amount of refund agreed to be paid to the proprietors in the last fiscal year.

### **Other operating income**

Bank interest – this is derived from Board investments

### **Overheads**

The figures stated are clearly less than those given in the comparative year to 15.05.07 because they don't represent a complete year's trading.

**Wages** – Fishery Manager, two full-time Bailiffs and the fishery Manager's Clerical Assistant.

**Pensions** – The Board continues to match up to a level of 4% of those members of staff who contribute to pension scheme.

**Repairs & maintenance** – of the Board's office and equipment.

**Telephones** – The hatchery has internet connection facilities to assist the Fishery Board Staff in the carrying out their duties.

**Nith Habitat Enhancement Committee** – Habitat Enhancement operations and the hatchery running and repair operations.

## **Balance Sheet – Page 1**

### **Fixed Assets**

Tenants improvements – the new office and capitalisation of elements of expenditure.

### **Current Assets**

Debtors – outstanding assessments due at close of books.

Prepayments – are an apportionment of costs of goods and services paid for during the course of the financial year but which straddle the year end, such as insurance £356, Oil £797 & council Contribution to bailiff Salary £8915

**Current Liabilities** – Related to sums outstanding at close of books for the year.

Trade creditors – Invoice from Buccleuch Estates dated 23/11/07 for habitat fence erection at Wanlock Water which was unpaid at period end.

Receipts in advance – Payments received for assessments in full prior to 30/11/07 but time apportioned and carried forward to period to 15/05/08

**THE NITH DISTRICT SALMON FISHERY BOARD**

**FINANCIAL STATEMENTS**

**PERIOD ENDED 30<sup>TH</sup> NOVEMBER 2007**

**The Nith District Salmon Fishery Board**

**Board information**

**Board Members**

T Florey  
A Bryden  
M Keggans  
W Wright  
M Coombes  
R Cowan  
T Brown  
G McGregor  
R Clark  
Mrs S Weatherall  
D Matthews  
Sir D Landale  
I Hyslop  
J Kingan  
B Lord

**Auditors**

Carson & Trotter  
Chartered Accountants  
123 Irish Street  
Dumfries  
DG1 2PE

**The Nith District Salmon Fishery Board**

**Contents**

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Board members report	1
Auditors' report	2
Income and expenditure account	3
Balance sheet	4
Notes to the financial statements	5 - 7



## The Nith District Salmon Fishery Board

### Board members report for the period ended 30th November 2007

The board members present their report and the financial statements for the period ended 30th November 2007.

#### **Principal activity**

The Board is constituted under the Salmon Fisheries Legislation commencing in the 1860s as subsequently amended and presently stated in the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003. The Board is empowered under the 2003 Act and other legislation to do such Acts as it considers expedient for the protection, enhancement and conservation of stocks of salmon and sea trout and the general protection and enhancement of the fishery itself.

The Board's principle objectives are therefore to preserve, protect and enhance stocks of migratory salmonids in the Nith catchment and to preserve, protect and enhance the fishery.

#### **Board of Members**

The members who served during the period are shown at Section C of the Report and Review

#### **Responsibilities of the board**

We, as board members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The Board members are required to prepare financial statements for each financial period. We have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the organisation and of the surplus or deficit of the organisation for that period. In preparing these financial statements, we are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and enable us to ensure that the financial statements comply with the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003. We are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement of disclosure of information to auditors**

We, the board of the organisation who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the organisation's auditors are unaware; and
- we have taken all the steps that we ought to have taken as board members in order to make ourselves aware of any relevant audit information and to establish that the organisation's auditors are aware of that information.

#### **Auditors**

The auditors, Messrs Carson & Trotter, C.A., have indicated their willingness to accept re-appointment.

This report was approved by the Board on 4th August 2008 and signed on its behalf by

**T Florey**

**The Nith District Salmon Fishery Board**

**Independent auditors' report to the members of The Nith District Salmon Fishery Board**

We have audited the financial statements of The Nith District Salmon Fishery Board for the period ended 30th November 2007 which comprise the income and expenditure account, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), under the historical cost convention and the accounting policies set out therein.

This report is made solely to the members, as a body, in accordance with the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003. Our audit work has been undertaken so that we might state to the organisations members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the organisation and the organisation's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of board members and auditors**

The board's responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the statement of board members responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003. We also report to you whether in our opinion the information given in the Board Members Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the organisation has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding members' remuneration and other transactions is not disclosed.

We read the Board's report and consider the implications for our report if we become aware of any apparent misstatements within it.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the board members in the preparation of the financial statements, and of whether the accounting policies are appropriate to the organisation's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities of the state of the organisation's affairs as at 30th November 2007, and of its deficit for the period then ended;
- the financial statements have been properly prepared in accordance with the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003 ; and
- the information given in the Board Members' Report is consistent with the financial statements.

*Carson & Trotter CA*

Carson & Trotter C.A.  
Chartered Accountants and  
Registered Auditor

123 Irish Street  
Dumfries  
DG1 2PE

Date: 4th August 2008

**The Nith District Salmon Fishery Board**

**Income and expenditure account**  
**for the period ended 30th November 2007**

		<b>Period ended 30/11/07</b>	<b>Period ended 15/05/07</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Turnover</b>	<b>2</b>	117,195	217,005
Cost of sales		<u>(20,214)</u>	<u>(35,343)</u>
<b>Gross surplus</b>		96,981	181,662
Administrative expenses		<u>(106,789)</u>	<u>(183,888)</u>
<b>Operating deficit</b>	<b>3</b>	<u>(9,808)</u>	<u>(2,226)</u>
Other interest receivable and similar income		<u>428</u>	<u>5,321</u>
<b>(Deficit)/surplus on ordinary activities before taxation</b>		<u>(9,380)</u>	<u>3,095</u>
Tax on (deficit)/surplus on ordinary activities	<b>5</b>	<u>932</u>	<u>(1,025)</u>
<b>(Deficit)/Surplus for the financial period</b>		<u><u>(8,448)</u></u>	<u><u>2,070</u></u>

The notes on pages 5 to 7 form an integral part of these financial statements.

**The Nith District Salmon Fishery Board**

**Balance sheet**  
**as at 30th November 2007**

		30/11/07		15/05/07	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		29,525		31,029
<b>Current assets</b>					
Debtors	7	43,754		3,856	
Cash at bank and in hand		195,631		204,854	
		<u>239,385</u>		<u>208,710</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>(41,717)</u>		<u>(4,098)</u>	
<b>Net current assets</b>			<u>197,668</u>		<u>204,612</u>
<b>Net assets</b>			<u>227,193</u>		<u>235,641</u>
<b>Capital and reserves</b>					
Income and expenditure account	9		<u>227,193</u>		<u>235,641</u>
<b>Members' funds</b>			<u>227,193</u>		<u>235,641</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved and authorised for issue by the Board on 4th August 2008 and signed on its behalf by

T Florey

The notes on pages 5 to 7 form an integral part of these financial statements.

**The Nith District Salmon Fishery Board**

**Notes to the financial statements**  
**for the period ended 30th November 2007**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**1.1. Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

**1.2. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Tenant's improvements	-	10% reducing balance
Plant and machinery	-	25% reducing balance
Nightsights	-	20% reducing balance
Motor vehicles	-	25% reducing balance

**1.3. Pensions**

The board operates a defined contribution scheme. The costs of contributions are written off against profits in the year they are payable.

**2. Turnover**

The total turnover of the board for the period has been derived from its principal activity wholly undertaken in the UK. The board's turnover represents the value of goods and services supplied to customers during the period.

**3. Operating deficit**

	<b>Period ended 30/11/07</b>	<b>Period ended 15/05/07</b>
	<b>£</b>	<b>£</b>
Operating deficit is stated after charging:		
Depreciation of owned assets	4,188	9,499
Auditors' remuneration	1,175	1,561
Board members' remuneration	-	-
	<u>          </u>	<u>          </u>

**4. Pension costs**

The organisation operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the organisation in an independently administered fund. The pension cost charge represents contributions payable by the organisation to the fund and amounted to £1,086 (2007 - £2,118).

**The Nith District Salmon Fishery Board**

**Notes to the financial statements**  
**for the period ended 30th November 2007**

..... continued

**5. Tax on (deficit)/surplus on ordinary activities**

<b>Analysis of charge in period</b>	<b>Period ended 30/11/07 £</b>	<b>Period ended 15/05/07 £</b>
<b>Current tax</b>		
UK corporation tax	86	1,018
Adjustments in respect of previous periods	(1,018)	7
	<u>(932)</u>	<u>1,025</u>

The organisation is exempt from the charge to Corporation Tax on its trading activities as agreed with HM Revenue & Customs. Corporation Tax is only chargeable on investment income arising in the period.

**6. Tangible fixed assets**

	<b>Nightsights £</b>	<b>Tenant's Improvements £</b>	<b>Plant and machinery £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>					
At 16th May 2007	2,458	4,146	20,838	47,956	75,398
Additions	-	1,180	1,504	-	2,684
At 30th November 2007	<u>2,458</u>	<u>5,326</u>	<u>22,342</u>	<u>47,956</u>	<u>78,082</u>
<b>Depreciation</b>					
At 16th May 2007	2,272	414	14,835	26,848	44,369
Charge for the period	20	268	1,023	2,877	4,188
At 30th November 2007	<u>2,292</u>	<u>682</u>	<u>15,858</u>	<u>29,725</u>	<u>48,557</u>
<b>Net book values</b>					
At 30th November 2007	<u>166</u>	<u>4,644</u>	<u>6,484</u>	<u>18,231</u>	<u>29,525</u>
At 15th May 2007	<u>186</u>	<u>3,732</u>	<u>6,003</u>	<u>21,108</u>	<u>31,029</u>

**7. Debtors**

	<b>30/11/07 £</b>	<b>15/05/07 £</b>
Trade debtors	33,686	1,524
Prepayments and accrued income	10,068	2,332
	<u>43,754</u>	<u>3,856</u>

**The Nith District Salmon Fishery Board**

**Notes to the financial statements**  
**for the period ended 30th November 2007**

..... continued

<b>8. Creditors: amounts falling due within one year</b>	<b>30/11/07</b>	<b>15/05/07</b>
	<b>£</b>	<b>£</b>
Trade creditors	10,220	98
Corporation tax	-	1,018
Other taxes and social security costs	-	1,572
Other creditors	28,912	-
Accruals and deferred income	2,585	1,410
	<u>41,717</u>	<u>4,098</u>
<b>9. Reserves</b>	<b>Income and expenditure account</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
At 16th May 2007	235,641	235,641
Deficit for the financial period	(8,448)	(8,448)
At 30th November 2007	<u>227,193</u>	<u>227,193</u>

The following pages do not form part of the Statutory Financial Statements



**The Nith District Salmon Fishery Board**

**Balance Sheet**  
**as at 30th November 2007**

	£	£	2007	£
<b>Fixed Assets</b>				
Tenant's Improvements		4,644		3,732
Nightsights		166		186
Plant & Machinery		6,484		6,003
Motor Vehicles		18,231		21,108
		<u>29,525</u>		<u>31,029</u>
<b>Current Assets</b>				
Debtors	33,686		1,524	
Prepayments	10,068		2,332	
Clydesdale Cashflow Account	13,004		694	
Clydesdale Cash Management Account	308		20,221	
Scottish Building Society Scotplus Account	163,795		168,162	
Scottish Building Society Vehicle Account	18,517		14,774	
Clydesdale-NHEC Account	2		85	
Scottish Building Society - NHEC	5		918	
	<u>239,385</u>		<u>208,710</u>	
<b>Current Liabilities</b>				
Trade creditors	10,220		98	
Receipts in advance	28,912		-	
Corporation Tax	-		1,018	
P.A.Y.E. outstanding	-		1,572	
Accruals	2,585		1,410	
	<u>41,717</u>		<u>4,098</u>	
<b>Net Current assets</b>		<b>197,668</b>		<b>204,612</b>
<b>Net assets</b>		<u><b>227,193</b></u>		<u><b>235,641</b></u>
Income and expenditure account		<u><b>227,193</b></u>		<u><b>235,641</b></u>
<b>Members' funds</b>		<u><b>227,193</b></u>		<u><b>235,641</b></u>

**The Nith District Salmon Fishery Board**

**Detailed Income and Expenditure Account**  
**for the period ended 30th November 2007**

	£	£	15 May 2007	
			£	£
<b>Turnover</b>				
Assessments receivable		89,321		148,519
Consultancy income		18,959		59,769
Other income		-		180
		<u>108,280</u>		<u>208,468</u>
<b>Other Direct Income</b>				
Salaries contributions		8,915		8,537
		<u>117,195</u>		<u>217,005</u>
Less: Refund of dues		20,214		35,343
		<u>96,981</u>		<u>181,662</u>
<b>Other operating income</b>				
Bank interest		428		5,321
<b>Total income</b>		<u>97,409</u>		<u>186,983</u>

The Nith District Salmon Fishery Board

<b>brought forward</b>	<b>97,409</b>		<b>186,983</b>
<b>Overheads</b>			
Wages and salaries	61,766	110,574	
Staff pension costs	1,086	2,118	
Staff training	440	359	
Insurance	1,533	2,683	
Repairs and maintenance	1,063	2,750	
Hatchery and habitat enhancement expenses	19,577	29,755	
Clothing allowance	52	1,528	
Printing, postage and stationery	869	1,079	
Advertising & sponsorship	20	255	
Telephone and internet	1,685	2,755	
Computer costs	202	169	
Motor expenses	4,972	8,208	
Accommodation and subsistence	553	785	
Legal and professional	7,050	7,050	
Audit fees	1,175	1,561	
Bank charges	2	63	
General expenses	556	599	
Subscriptions to A.S.F.B	-	2,098	
Depreciation	4,188	9,499	
	<u>(106,789)</u>		<u>(183,888)</u>
<b>(Deficit)/surplus before tax</b>	<b>(9,380)</b>		<b>3,095</b>
Taxation	932		(1,025)
<b>(Deficit)/surplus for the period</b>	<b>(8,448)</b>		<b>2,070</b>
<b>Retained surplus brought forward</b>	<b>235,641</b>		<b>233,571</b>
<b>Retained surplus carried forward</b>	<b>227,193</b>		<b>235,641</b>
<b>Nith Habitat Enhancement Committee</b>			
Interest received	9		348
Bank charges	4	19	
Bank interest paid	-	-	
Repairs and tools	-	972	
Hatchery expenses	19,577	29,755	
	<u>19,581</u>		<u>30,746</u>
<b>Deficit on activities</b>	<b>(19,572)</b>		<b>(30,398)</b>

The Nith District Salmon Fishery Board

Fixed Asset Schedule  
for the period ended 30th November 2007

£                      £

Tenant's Improvements

<b>Opening Balance</b>		3,732
<b>Additions</b>		
Cupboards in Hatchery	1,180	
		<u>1,180</u>
		4,912
Less: Depreciation for period @ 10%		<u>268</u>
<b>Closing Balance</b>		<u><u>4,644</u></u>

Nightsights

<b>Opening Balance</b>		186
Less: Depreciation for period @ 20%		<u>20</u>
<b>Closing Balance</b>		<u><u>166</u></u>

Plant & Machinery

<b>Opening Balance</b>		6,003
<b>Additions</b>		
Security Alarms	1,504	
		<u>1,504</u>
		7,507
Less: Depreciation for period @ 25%		<u>1,023</u>
<b>Closing Balance</b>		<u><u>6,484</u></u>

**The Nith District Salmon Fishery Board**

**Fixed Asset Schedule**  
**for the period ended 30th November 2007**

	£	£
<b><u>Motor Vehicles</u></b>		
Landrover Discovery YB54 UXC - balance b/f	8,850	
Depreciation for period @ 25%	<u>1,206</u>	
		7,644
Landrover Defender PX55 ZBV - balance b/f	12,258	
Depreciation for period @ 25%	<u>1,671</u>	
		10,587
<b>Closing book value</b>		<u><u>18,231</u></u>

## **Clerks Notes on the Accounts** **01.12.07 – 30.11.08**

### **DETAILED INCOME & EXPENDITURE ACCOUNT – Page 2**

#### **Turnover**

Consultancy Income – arises from the Boards activities in connection with supplying environmental and audit reports derived from electro fishing and other monitoring data collected by the Board.

#### **Other Direct Income**

Salaries Contributions – Dumfries & Galloway Council pay for a Temporary Bailiffs salary for 6 months.

Refund of dues – the proportion of refund arising during this accounting year agreed to be paid to the proprietors in the last fiscal year.

#### **Other operating income**

Bank Interest - This is derived from Board investments.

### **Page 3**

#### **Overheads**

**Wages** – the Board currently employs a Fisheries Manager, a Senior Bailiff, a Junior Bailiff, a Clerical Assistant and when the occasion requires it a seasonal member of staff.

**Pensions** – The Board continues to match up to a level of 4% of those members of staff who contribute to pension scheme.

**Habitat & Hatchery Expenses** – during the course of the financial year the Board has constructed and outfitted a new Hatchery and carried out Habitat Enhancement work as detailed within the Boards Report.

#### **Balance Sheet**

##### **Fixed Assets**

Plant and machinery – as detailed in the Fixed Assets Schedule.

Motor Vehicles – as detailed in the Motor Vehicles Schedule.

**Current Liabilities** – Relates to sums outstanding at close of books for the year.

**The Nith District Salmon Fishery Board**

**Fixed Asset Schedule**  
**for the year ended 30th November 2008**

	£	£
<b><u>Motor Vehicles</u></b>		
Landrover Discovery YB54 UXC - balance b/f	7,644	
Sold during year	7,644	
	<hr/>	
Landrover Defender PX55 ZBV - balance b/f	10,587	
Depreciation for year @ 25%	2,647	
	<hr/>	
		7,940
Landrover Discovery SC57 AEU - purchased	26,173	
Depreciation for year @ 25%	6,543	
	<hr/>	
		19,630
<b>Closing book value</b>		<hr/> <hr/>
		27,570

**THE NITH DISTRICT SALMON FISHERY BOARD**

**FINANCIAL STATEMENTS**

**YEAR ENDED 30<sup>TH</sup> NOVEMBER 2008**



**The Nith District Salmon Fishery Board**

**Board information**

**Board Members**

T Florey  
A Bryden  
M Keggans  
W Wright  
M Coombes  
R Cowan  
T Brown  
G McGregor  
R Clark  
Mrs S Weatherall  
D Matthews  
Sir D Landale  
I Hyslop  
J Kingan  
B Lord

**Auditors**

Carson & Trotter  
Chartered Accountants  
123 Irish Street  
Dumfries  
DG1 2PE

**The Nith District Salmon Fishery Board**

**Contents**

	<b>Page</b>
Board members report	<b>1</b>
Auditors' report	<b>2</b>
Income and expenditure account	<b>3</b>
Balance sheet	<b>4</b>
Notes to the financial statements	<b>5 - 7</b>

## The Nith District Salmon Fishery Board

### Board members report for the year ended 30th November 2008

The board members present their report and the financial statements for the year ended 30th November 2008.

#### **Principal activity**

The Board is constituted under the Salmon Fisheries Legislation commencing in the 1860s as subsequently amended and presently stated in the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003. The Board is empowered under the 2003 Act and other legislation to do such Acts as it considers expedient for the protection, enhancement and conservation of stocks of salmon and sea trout and the general protection and enhancement of the fishery itself.

The Board's principle objectives are therefore to preserve, protect and enhance stocks of migratory salmonids in the Nith catchment and to preserve, protect and enhance the fishery.

#### **Board of Members**

The members who served during the period are shown at Section C of the Report and Review

#### **Responsibilities of the board**

We, as board members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The Board members are required to prepare financial statements for each financial year. We have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the organisation and of the surplus or deficit of the organisation for that period. In preparing these financial statements, we are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and enable us to ensure that the financial statements comply with the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003. We are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement of disclosure of information to auditors**

We, the board of the organisation who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the organisation's auditors are unaware; and
- we have taken all the steps that we ought to have taken as board members in order to make ourselves aware of any relevant audit information and to establish that the organisation's auditors are aware of that information.

#### **Auditors**

The auditors, Messrs Carson & Trotter, C.A., have indicated their willingness to accept re-appointment.

This report was approved by the Board on 21st January 2009 and signed on its behalf by

**T Florey**

## The Nith District Salmon Fishery Board

### Independent auditors' report to the members of The Nith District Salmon Fishery Board

We have audited the financial statements of The Nith District Salmon Fishery Board for the year ended 30th November 2008 which comprise the income and expenditure account, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), under the historical cost convention and the accounting policies set out therein.

This report is made solely to the members, as a body, in accordance with the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003. Our audit work has been undertaken so that we might state to the organisations members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the organisation and the organisation's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of board members and auditors**

The board's responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the statement of board members responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003. We also report to you whether in our opinion the information given in the Board Members Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the organisation has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding members' remuneration and other transactions is not disclosed.

We read the Board's report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the board members in the preparation of the financial statements, and of whether the accounting policies are appropriate to the organisation's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### **Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities of the state of the organisation's affairs as at 30th November 2008, and of its deficit for the period then ended;
- the financial statements have been properly prepared in accordance with the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003 ; and
- the information given in the Board Members' Report is consistent with the financial statements.

*Carson & Trotter CA*

Carson & Trotter C.A.  
Chartered Accountants and  
Registered Auditor

123 Irish Street  
Dumfries  
DG1 2PE

Date: 22nd January 2009

**The Nith District Salmon Fishery Board**

**Income and expenditure account**  
**for the year ended 30th November 2008**

		<b>Year ended 30/11/08</b>	<b>Period ended 30/11/07</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Turnover</b>	<b>2</b>	156,351	117,195
Cost of sales		(16,862)	(20,214)
<b>Gross surplus</b>		139,489	96,981
Administrative expenses		(234,617)	(106,789)
Other operating income		3,856	-
<b>Operating deficit</b>	<b>3</b>	(91,272)	(9,808)
Other interest receivable and similar income		8,396	428
<b>Deficit on ordinary activities before taxation</b>		(82,876)	(9,380)
Tax on deficit on ordinary activities	<b>5</b>	(606)	932
<b>Deficit for the financial year</b>		<u>(83,482)</u>	<u>(8,448)</u>

The notes on pages 5 to 7 form an integral part of these financial statements.

**The Nith District Salmon Fishery Board**

**Balance sheet**  
**as at 30th November 2008**

		30/11/08		30/11/07	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		42,377		29,525
<b>Current assets</b>					
Debtors	7	20,797		43,754	
Cash at bank and in hand		85,180		195,631	
		<u>105,977</u>		<u>239,385</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>(4,643)</u>		<u>(41,717)</u>	
<b>Net current assets</b>			<u>101,334</u>		<u>197,668</u>
<b>Net assets</b>			<u>143,711</u>		<u>227,193</u>
<b>Capital and reserves</b>					
Income and expenditure account	9		<u>143,711</u>		<u>227,193</u>
<b>Members' funds</b>			<u>143,711</u>		<u>227,193</u>

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved and authorised for issue by the Board on 21st January 2009 and signed on its behalf by

T Florey

The notes on pages 5 to 7 form an integral part of these financial statements.

**The Nith District Salmon Fishery Board**

**Notes to the financial statements**  
**for the year ended 30th November 2008**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**1.1. Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

**1.2. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Tenant's improvements	-	10% reducing balance
Plant and machinery	-	25% reducing balance
Nightsights	-	20% reducing balance
Motor vehicles	-	25% reducing balance

**1.3. Pensions**

The board operates a defined contribution scheme. The costs of contributions are written off against profits in the year they are payable.

**2. Turnover**

The total turnover of the board for the year has been derived from its principal activity wholly undertaken in the UK. The board's turnover represents the value of goods and services supplied to customers during the year.

**3. Operating deficit**

Operating deficit is stated after charging:

Depreciation of owned assets

Auditors' remuneration

and after crediting:

Profit on disposal of tangible fixed assets

	<b>Year ended 30/11/08</b>	<b>Period ended 30/11/07</b>
	<b>£</b>	<b>£</b>
	13,186	4,188
	1,457	1,175
	<u>3,856</u>	<u>-</u>

**4. Pension costs**

The organisation operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the organisation in an independently administered fund. The pension cost charge represents contributions payable by the organisation to the fund and amounted to £2,261 (2007 - £1,086).

**The Nith District Salmon Fishery Board**

**Notes to the financial statements**  
**for the year ended 30th November 2008**

..... continued

**5. Tax on deficit on ordinary activities**

Analysis of charge in period	Year ended 30/11/08 £	Period ended 30/11/07 £
<b>Current tax</b>		
UK corporation tax	1,735	86
Adjustments in respect of previous periods	(1,129)	(1,018)
	<u>606</u>	<u>(932)</u>

The organisation is exempt from the charge to Corporation Tax on its trading activities as agreed with HM Revenue & Customs. Corporation Tax is only chargeable on investment income arising in the period.

**6. Tangible fixed assets**

	Nightsights £	Tenant's Improvements £	Plant and machinery £	Motor vehicles £	Total £
<b>Cost</b>					
At 1st December 2007	2,458	5,326	22,342	47,956	78,082
Additions	-	-	7,509	26,173	33,682
Disposals	-	-	-	(27,704)	(27,704)
At 30th November 2008	<u>2,458</u>	<u>5,326</u>	<u>29,851</u>	<u>46,425</u>	<u>84,060</u>
<b>Depreciation</b>					
At 1st December 2007	2,292	682	15,858	29,725	48,557
On disposals	-	-	-	(20,060)	(20,060)
Charge for the year	33	464	3,499	9,190	13,186
At 30th November 2008	<u>2,325</u>	<u>1,146</u>	<u>19,357</u>	<u>18,855</u>	<u>41,683</u>
<b>Net book values</b>					
At 30th November 2008	<u>133</u>	<u>4,180</u>	<u>10,494</u>	<u>27,570</u>	<u>42,377</u>
At 30th November 2007	<u>166</u>	<u>4,644</u>	<u>6,484</u>	<u>18,231</u>	<u>29,525</u>



**The Nith District Salmon Fishery Board**

**Notes to the financial statements**  
**for the year ended 30th November 2008**

..... continued

<b>7. Debtors</b>	<b>30/11/08</b>	<b>30/11/07</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,083	33,686
Prepayments and accrued income	18,714	10,068
	<u>20,797</u>	<u>43,754</u>
<b>8. Creditors: amounts falling due within one year</b>	<b>30/11/08</b>	<b>30/11/07</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	10,220
Corporation tax	72	-
Other taxes and social security costs	3,114	-
Other creditors	-	28,912
Accruals and deferred income	1,457	2,585
	<u>4,643</u>	<u>41,717</u>
<b>9. Reserves</b>	<b>Income and expenditure account</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>At 1st December 2007</b>	227,193	227,193
Deficit for the financial year	(83,482)	(83,482)
<b>At 30th November 2008</b>	<u>143,711</u>	<u>143,711</u>

The following pages do not form part of the Statutory Financial Statements

**The Nith District Salmon Fishery Board**

**Balance Sheet**  
**as at 30th November 2008**

	£	£	30/11/07 £	15/5/07 £
<b>Fixed Assets</b>				
Tenant's Improvements		4,180	4,644	3,732
Nightsights		133	166	186
Plant & Machinery		10,494	6,484	6,003
Motor Vehicles		27,570	18,231	21,108
		<u>42,377</u>	<u>29,525</u>	<u>31,029</u>
<b>Current Assets</b>				
Debtors	2,083		33,686	1,524
Prepayments	18,714		10,068	2,332
Clydesdale Cashflow Account	2,663		13,004	694
Clydesdale Cash Management Account	35,322		308	20,221
Scottish Building Society Scotplus Account	33,562		163,795	168,162
Scottish Building Society Vehicle Account	13,626		18,517	14,774
Clydesdale-NHEC Account	2		2	85
Scottish Building Society - NHEC	5		5	918
	<u>105,977</u>		<u>239,385</u>	<u>208,710</u>
<b>Current Liabilities</b>				
Trade creditors	-		10,220	98
Receipts in advance	-		28,912	-
Corporation Tax	72		-	1,018
P.A.Y.E. outstanding	3,114		-	1,572
Accruals	1,457		2,585	1,410
	<u>4,643</u>		<u>41,717</u>	<u>4,098</u>
<b>Net Current assets</b>		<b>101,334</b>	197,668	204,612
<b>Net assets</b>		<u><b>143,711</b></u>	<u>227,193</u>	<u>235,641</u>
Income and expenditure account		143,711	227,193	235,641
<b>Members' funds</b>		<u><b>143,711</b></u>	<u>227,193</u>	<u>235,641</u>

**The Nith District Salmon Fishery Board**

**Detailed Income and Expenditure Account**  
**for the year ended 30th November 2008**

	£	16/5/07 - 30/11/07 £	15/5/07 £
<b>Turnover</b>			
Assessments receivable	70,883	89,321	148,519
Consultancy income	76,152	18,959	59,769
Other income	-	-	180
	<u>147,035</u>	<u>108,280</u>	<u>208,468</u>
<b>Other Direct Income</b>			
Salaries contributions	9,316	8,915	8,537
	<u>156,351</u>	<u>117,195</u>	<u>217,005</u>
Less: Refund of dues	16,862	20,214	35,343
	<u>139,489</u>	<u>96,981</u>	<u>181,662</u>
<b>Other operating income</b>			
Repayment Supplement	79	-	-
Bank interest	8,317	428	5,321
<b>Total income</b>	<u>147,885</u>	<u>97,409</u>	<u>186,983</u>

**The Nith District Salmon Fishery Board**

<b>brought forward</b>	<b>147,885</b>	<b>97,409</b>	<b>186,983</b>
<b>Overheads</b>			
Wages and salaries	116,542	61,766	110,574
Staff pension costs	2,261	1,086	2,118
Staff training	995	440	359
Insurance	2,550	1,533	2,683
Repairs and maintenance	1,409	1,063	2,750
Hatchery and habitat enhancement expenses	61,926	19,577	29,755
Clothing allowance	1,370	52	1,528
Printing, postage and stationery	1,806	869	1,079
Advertising & sponsorship	638	20	255
Telephone and internet	2,409	1,685	2,755
Computer costs	55	202	169
Motor expenses	10,275	4,972	8,208
Accommodation and subsistence	1,129	553	785
Legal and professional	5,411	-	-
Clerk's fee to walker & Sharpe	7,050	7,050	7,050
Audit fees	1,457	1,175	1,561
Bank charges	59	2	63
General expenses	1,348	556	599
Subscriptions to A.S.F.B	2,741	-	2,098
Depreciation	13,186	4,188	9,499
Gain on sale of fixed assets	(3,856)	-	-
	<u>(230,761)</u>	<u>(106,789)</u>	<u>(183,888)</u>
<b>(Deficit) /Surplus before tax</b>	<b>(82,876)</b>	<b>(9,380)</b>	<b>3,095</b>
Taxation	(606)	932	(1,025)
<b>(Deficit) /Surplus for the year</b>	<b>(83,482)</b>	<b>(8,448)</b>	<b>2,070</b>
<b>Retained surplus brought forward</b>	<b>227,193</b>	<b>235,641</b>	<b>233,571</b>
<b>Retained surplus carried forward</b>	<b>143,711</b>	<b>227,193</b>	<b>235,641</b>
<b>Nith Habitat Enhancement Committee</b>			
Interest received	-	9	348
Bank charges	-	4	19
Repairs and tools	-	-	972
Hatchery expenses	61,926	19,577	29,755
	<u>61,926</u>	<u>19,581</u>	<u>30,746</u>
<b>Deficit on activities</b>	<b>(61,926)</b>	<b>(19,572)</b>	<b>(30,398)</b>

**The Nith District Salmon Fishery Board**

**Fixed Asset Schedule**  
**for the year ended 30th November 2008**

£                      £

**Tenant's Improvements**

Opening Balance	4,644
Less: Depreciation for year @ 10%	464
Closing Balance	<u>4,180</u>

**Nightsights**

Opening Balance	166
Less: Depreciation for year @ 20%	33
Closing Balance	<u>133</u>

**Plant & Machinery**

Opening Balance	6,484
<b>Additions</b>	
ArcGIS Software	878
Laptop	1,052
Camcorder	119
Fridges	349
GSP Plotting Software	1,116
Printer	388
Computer etc	969
Water Temp Logger	1,234
Stab proof vests etc	1,404
	<u>7,509</u>
Less: Depreciation for year @ 25%	13,993
Closing Balance	<u>3,499</u>
	<u>10,494</u>