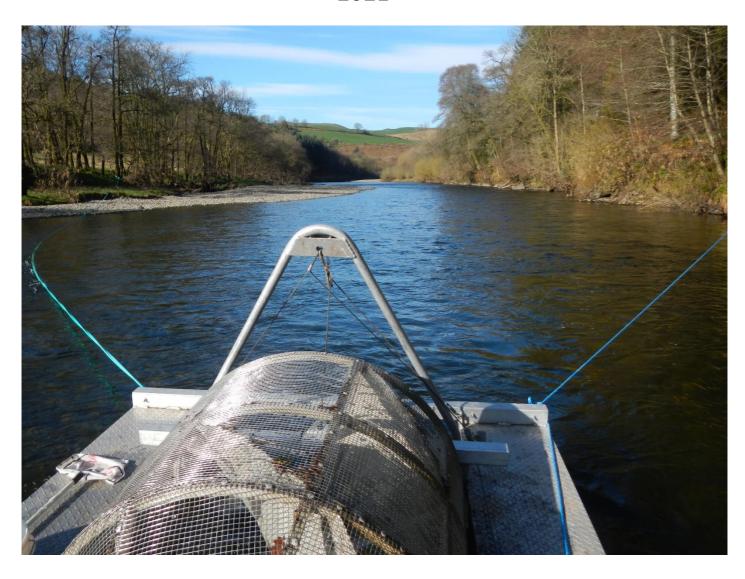




RIVER NITH ANNUAL REPORT

COMBINED ANNUAL REPORT OF THE NITH DISTRICT SALMON FISHERY BOARD AND THE NITH CATCHMENT FISHERY TRUST

2021





The Nith District Salmon Fishery 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 as amended. The Nith Board is empowered under fisheries 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 Nith Board's principal objectives are therefore to preserve, protect and enhance stocks of migratory salmonids in the Nith catchment and to preserve, protect and enhance the fishery. Its main areas of jurisdiction comprise the principal River System of the River Nith and all its tributaries including parts of the Solway Firth.

The Board financial year runs from 1st December to 30th November in any given year. Tri-annual elections were held on 30th June 2021.

The Nith Board for the year comprised: -

Chairman Percy Weatherall

Lower Proprietors Robbie Cowan Caerlaverock Estate

John Charteris Dumfries and Galloway Council

Peter Hutchinson Douglas Hall Fishery
Tom Brown Drumburn Estate

 Upper Proprietors
 Peter Landale
 Dalswinton Estate

Nick WrightCloseburn Castle FishingAnna FergussonBuccleuch Estates LimitedDavid KempsellD & G Angling Association

Richard Gladwin Blackwood Estate

Upper Co-opteesThomas FloreyAngling Representative

Raymond Mundle Angling Representative

Invitees

In addition to the elected Chairman, lower proprietors and upper proprietors, the Nith Board has invited representatives from the Scottish Environmental Agency (SEPA) and NatureScot however in recent years SEPA and NatureScot no longer have officer time available to fulfil these invitations.

Staff

Mr Jim Henderson – Fishery Director Mr David McMichael – Water Bailiff

The Nith Board met on: -

19th January 2021 – Board meeting (virtual)

30th March 2021 – Annual Qualified Proprietors meeting followed by Board meeting (virtual)

30th June 2021 – Annual Public Meeting and Tri-annual elections followed by Board meeting

24th September 2021 – Board meeting

Minutes from these meetings can be found on the Board website - <u>NDSFB meeting agendas (river-nith.com)</u>

Attendance rate for those meeting are:

Nith Board Meeting Dates	No. Board Members Attended	Attendance Rate (%)	Members of the public
19th January 2021	11 (max 15)	73%	0
30 th March 2021 (AQPM)	9 (max 15)	60%	0
30 th June 2021 (APM)	10 (max 15)	67%	0
24 th September 2021	10 (max 15)	67%	0

Complaints

There were no complaints received during year 1st December 2020 to 30th November 2021.



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

The aims of the Nith Catchment Fishery Trust are:

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

The Trust financial year runs from 1st January to 31st December in any given year.

Trust Directors

Mr G Kerr Mr K Corder

Mr E P K Weatherall - Chairman Mr J Henderson Mr P Hutchison Mrs C Carson Mr S Cameron Mr R Mundle Miss F McCormick

Staff

Ms Debbie Parke - Operations Manager/Biologist Mr Andrew Gillan – Fishery Assistant

The Trust Directors met on:
14th January 2021 – Trustee meeting (virtual)

29th March 2021 – Trustee meeting

29th June 2021 – Annual General Meeting followed by Trustee meeting

23rd September – Trustee meeting

The work of the Nith Catchment Fishery Trust is part funded by: -











& Misses Robinson's Charitable Trust

Nith Catchment Fishery Trust is a Registered Scottish Charity. Charity no. SC040908. Company no. SC366067.

Registered Office: 37 George Street, Dumfries, DG1 1EB. Registered in Scotland

Chairman's Foreword

There is no escaping the fact that 2021 was a rotten year for the River Nith. The combination of a sharp covid-driven reduction in fishing effort and a prolonged drought led to very disappointing fishing returns. Good numbers of fish were seen in the estuary ebbing and flowing with the tide but they were unwilling to take on the stale water upstream of the Caul. The season, to use a counter-intuitive simile, was a wash-out.

On a more positive note, the River Nith participated in the "West Coast Tracking Project" during 2021. This project, co-ordinated by the Atlantic Salmon Trust, sought to track smolts in the Nith and other west coast rivers, on their journey's down river to the sea and then out across the Solway and up through the North Channel. Smolts were successfully



trapped at two locations (Blackwood and Crawick) and a total of 100 were surgically fitted with transponders that allowed their passage downstream to be electronically monitored by 8 receiving stations. Once out of the river listening arrays between the Mull of Galloway and Ireland recorded their progress at sea.

In broad terms this project has been a great success. New hard scientific data has been gathered on the behaviour of our salmon. This data is still being evaluated but it is sure to add greatly to our understanding of how our fish behave during this all important phase of their lives. It is also giving us new insights into the predation they suffer and consequent mortality. One very encouraging aspect of the trapping exercise was that it revealed a healthy population of smolts that were bigger and better than those trapped in other participating rivers. We must all hope that the smolts that made it through the Irish Sea will return in due course to provide sport for our anglers.

During the year your Board continued to pursue all of its normal objectives: enforcing the law, suppressing predators and invasive non-natives, improving watercourses, monitoring mines, hydro-schemes and wind farms. Jim Henderson (Fishery Director), Debbie Parke (Biologist) and Davey McMichael (Bailiff) continue to work tirelessly to keep your river in good order. Our thanks should also go to Roddy Styles (Clerk) who ensures, notwithstanding the complications thrown up by Covid, that we remain legally compliant in all our activities.

Our 2022 fishing season opened on the 25th of February with a well-attended ceremony at Friars Carse. Covid is, happily, broadly behind us and life is returning to welcome normality. One or two springers have sprung and our river looks to be in good shape. What we need now is a year of average rainfall and a decent return of fish from the sea.

Good luck to us all.

E.P.K. Weatherall Chairman

Fishery Directors report

2021 presented challenges for us all working on the river. Keeping our staff safe through Covid whilst still achieving our objectives was a daily task. We had to adapt our working practises to suit specific situations as they presented themselves. For example, we used separate cars to access sites to comply with individual company's policies and in addition we had to adhere at all times with the law relating to Covid in Scotland. The nature of our work dictates that we often work in remote rural areas and do not mix much with the public hence we did still manage to conduct all planned work and fulfilled our commitments to the river and management policies.

During late 2020, our Board and Trust was asked by the Atlantic Salmon Trust to participate in the West Coast Salmon Tracking Project and once committed to that project our staff undertook the necessary qualifications



and training to enable them to complete the work. The project is coordinated by the Atlantic Salmon Trust and licenced through Glasgow University. For our staff this was an exciting new area of research work, trapping and tagging salmon smolts and for our river management, we stood to gain valuable knowledge about our salmon's life cycle. The results for the first year's trapping have been disseminated and they reveal fascinating facts about our smolts and their migrations through the river and out to sea. We were able to dispel some popular riverbank theories about our smolt numbers and size. However, we have found to the contrary, that the Nith smolts are large in stature and their numbers are plentiful. More detailed analysis will be discussed later in this report.

Despite the difficulties posed by the Covid restrictions, as the countryside started to get back to some form of normality, we were able to run the "Fishing for the Future" project, albeit under strict conditions. We were inundated with applicants to join our "Nith young Anglers" club and the adapted casting lessons in school playing fields proved very popular with all who took part. There is a healthy interest in angling as a hobby/sport within our younger generations and this bodes well for the future of our sport.

Our river and fish migrations upstream, were severely impacted adversely by the drought conditions which prevailed throughout Scotland during 2021. As a consequence, anglers on the riverbank were few and far between. Fish catches were very poor and when the water came, salmon and sea trout ascended the river with haste offering sparse opportunities for angling. It is a fact that despite all our best efforts, we are all at the mercy of the weather when it comes to fishing. Here's hoping for more conducive angling conditions during 2022.

Jim Henderson Fishery Director

Contents

The River Nith Catchment	4
Overview of Fisheries Management work carried out during 2021	5
Conservation Regulations 2021	7
Opening of the River Nith 2021 Salmon Fishing Season	7
STOCK ASSESSMENT	8
Salmon and Sea trout catch data for 2021	8
Salmon and grilse catches in 2021	9
Sea trout catches in 2021	9
Juvenile salmonid surveys 2021	10
Tracking Salmon Smolts in the Nith and out to sea	11
National Adult Salmon Sampling Project	13
National Electrofishing Programme Scotland	13
WORKING WITH INDUSTRY	14
Railway/Road Infrastructure	14
Glenmuckloch Pumped Storage Hydro	14
House of Water	15
New Cumnock Flood Alleviation Scheme	15
HABITAT	16
Habitat Works At Crawick	16
Culvert Fish Pass	16
Invasive Non-Native Species	17
EDUCATION	18
Fishing for the Future project	18
Appendix 1 - Nith District Salmon Fishery Board Policy Statement	19
Appendix 2 - Current Nith Fishery Management Plan Prescriptions	23
Appendix 3 – Clerks' notes on the Board Accounts	25
Appendix 4 – Nith District Salmon Fishery Board Annual Accounts	27
Appendix 5 – Nith Catchment Fishery Trust Annual Accounts	33

The River Nith Catchment

Vital Statistics

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

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

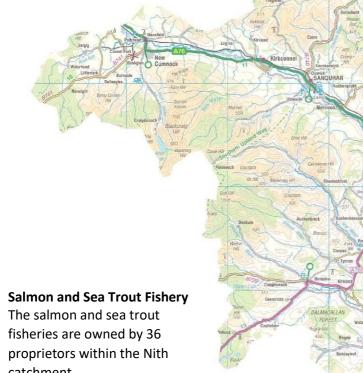
> **Fish Species Present** • Atlantic salmon

 Sea trout • Brown trout Grayling Pike • Eel

Lamprey Minnow

Stone loach

• Stickleback



catchment.

2021 annual catch using all methods:

- 252 Atlantic salmon
- 543 Sea trout

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

Over 40% of rod and line fishing on the Nith is controlled by Angling Associations.

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



Other Fisheries

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

Overview of Fisheries Management work carried out during 2021

Enforcement

- Bailiff team comprised 3 employed warranted bailiffs and 2 volunteer warranted water bailiffs
- 5 incidents dealt with by enforcement staff
- Overt and covert patrols of fishing beats
- Managed all fishing enquires
- Night patrols of spawning tributaries
- Participated in enforcement film with FMS
- Catchment wide permission checks
- Coastal patrols of vulnerable fish in estuary

Exploitation

- Collated 2021 Catch return data from proprietors and published on website
- Spoke to D&G Council regarding permit regulations
- Distributed the Nith Fish Conservation grading categorization and published Conservation code for 2021
- Continued to police Salmon conservation regulations

Engineering and Forestry

- Attended Technical Working Group meetings regarding restoration of the open cast coal site for House of Water and Greenburn.
- Performed 13 fish rescues in relation to construction work
- Full electrofishing surveys carried out in connection with 7 engineering projects
- Attended meeting with Scottish Water to discuss future works at Kettleton Reservoir
- Met with forestry representatives regarding new forestry installation
- Responded to FLS regarding culvert installation
- Advised on phase 2 of New Cumnock flood defense project for East Ayrshire Council
- Met with SEPA and contractors regarding the Upper Nith Restoration Project

Water Quality

- Reported 5 incidents of to SEPA including pollution incidents on the Polbower Burn, the Cairn at Jardinton, Carron water, Dalgig Burn, Polneul Burn, the damning of the Muirfoot Burn and the dredging of the Lake Burn at Auldgirth.
- Responded to reports of in-river works near Crawickfoot. Followed up with SEPA
- Assisted SEPA with Sandy Knowe wind farm incident where a temporary bridge had failed
- Assisted SEPA with pollution incident at Terreagles
- Numerous aquatic invertebrate surveys completed

Planning and consultation

- Planning lists checked on a weekly basis and responses made where appropriate to Dumfries and Galloway Council and East Ayrshire Council
- Responded to 2 forestry plans
- Responded to 2 wind farm planning applications, 1 pumped hydro planning application, 1 road proposal and to Scottish Water proposals.

Habitat

- Scrub clearance on Burgh Water to provide angler access
- Responded to Riverwood proposals and attended Riverwood workshop regarding riparian woodland creation
- Conducted repairs on Crawick and Wanloch Habitat schemes
- Planted willow whips on Wanloch Habitat scheme and removed old shelter frames
- Checked habitat schemes for winter damage

Renewables

- Full aquatic surveys (electrofishing, invertebrate and Freshwater Pearl Mussel surveys) carried out in connection with 10 renewables projects
- Met with consultants regarding Glenmuckloch Pumped Storage Hydro
- Responded to 5 wind farm consultations

Hatchery

- 40,000 fry stocked to licenced sites
- Post stocking electrofishing surveys carried out
- Brood stock captured for fry production for 2022
- Hatchery maintained including repair to sump and value in hatchery.

Fish stocks and monitoring

- 2020 catch data collected and reported on website
- Provided eel data to SFCC
- NCFT/NDSFB conducted electrofishing at approximately 150 sites throughout the catchment
- 10 annual electrofishing sites surveyed
- All electrofishing data inputted to SFCC database
- Salmon smolts trapping and tracking conducted on Crawick Water and mainstem River Nith
- Attended National Electrofishing Project
 Scotland meeting and inputted to design for 2021
- Completed surveying of 27 sites in relation to National Electrofishing Programme Scotland (NEPS) and submitted data to Marine Scotland
- Survey of adult salmon as part of Adult Salmon Condition monitoring project and submitted data to Marine Scotland

Governance

- Attended the following courses, workshops and conferences:
 - GDPR course
 - o FMS 2021 conference
 - SFCC members meeting
 - SFCC drone workshop
 - CSCS training
 - Side by side ATV training
 - o Electrofishing Team Leader training
- Completed year end accounts for Nith Catchment Fishery Trust
- Completed all funder reporting requirements
- Met with Holywood Trust representative to discuss Fishing for the Future project grant application
- Applied and gained for funding for Fishing for the Future project 2021/22 and employed staff member to deliver project
- Completed additional work on Salmon Pressures Tool
- Attended all Board and Trust meetings
- PAT testing of all electrical equipment

Marine survival

- Completed Home Office licence training to enable tagging of smolts
- Tagged 50 smolts as part of Nith Smolt Tracking Project and 130 salmon smolts as part of the West Coast Salmon Smolt Tracking project
- Removed acoustic receivers from river and returned data to AST for analysis
- Met with AST staff to discuss preliminary findings from smolt tracking projects
- Secured funding for and ordered additional acoustic tags for 2022 smolt run.

Predation

- Licenses applied for and gained to prevent serious damage to wild stocks of salmon/sea trout by cormorants and goosanders.
- License returns completed
- 19 mink trapped
- Commented on draft paper regarding results from the Scottish Piscivorous birds research project
- Applied for a seal licence under new scheme – licence rejected
- Meeting attended with FMS regarding seal licencing.

Biosecurity

- Continue to highlight biosecurity issues on all planning responses
- Conducted invasive weed control JK at a number of locations on a commercial basis
- Treated all Giant hogweed along River Nith and Scaur Water
- Monitored crayfish in Cargen Water and the River Nith at Dumfries – crayfish present
- Surveyed for crayfish at Kindar Water none found

Access

- Conducted electrofishing upstream of Dalswinton Mill to access effectiveness of barrier easement
- Conducted survey on culvert on Sanquhar II wind farm to access effectiveness of culvert modifications
- Woody debris obstruction removed at mouth of Ballochan Burn mouth

Outreach

- Ran Fishing for the Future project in a reduced capacity by delivering virtual sessions and outdoor session to schools. Delivered 27 school sessions, 3 angling taster days and five Nith Young Anglers sessions
- Provided media interview in relation to salmon smolt tracking projects.
- Continued to provide information to anglers wishing to fish the Nith
- Ran three coastal community events and part of the Nith Smolt Tracking Project
- Contributed to FMS film on aspects relating to the work of the NDSFB and NCFT

Conservation Regulations 2021

All Scottish salmon rivers are now assigned a Conservation Categorisation grading from 1 to 3. The definition of these Categorisations is provided in the box below. The River Nith was assigned a category 3 status for 2021 which means that all salmon must be released.

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

Opening of the River Nith 2021 Salmon Fishing Season

Due to the Covid restrictions which were in place at the time of the opening of the Salmon fishing season on the River Nith in 2021 the river management considered it inappropriate to congregate members of our angling community in one area to celebrate the start of the season. However, we were able to mark the occasion at Cowhill where our Chairman Mr Percy Weatherall made the first cast and offered a toast to the salmon.

The video can be watched here -Opening of the River Nith salmon fishing season - video



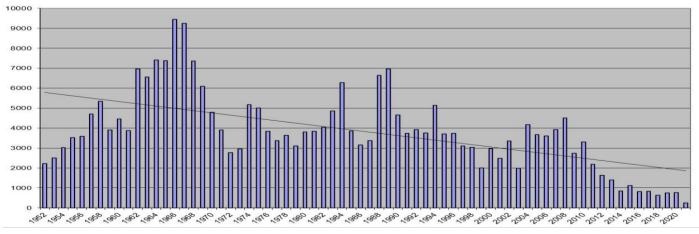


Salmon and Sea trout catch data for 2021

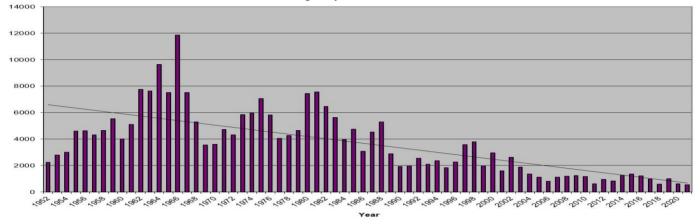
The 2021 salmon fishing season proved to be a disappointment after the improved catches experienced in 2020. Drought conditions prevailed through most of the summer until late September, making fishing extremely challenging. The very low water levels meant that salmon were unable to run the river as normal and were held back in the lower river, where they waited for rain to come. The rains eventually came in late September and the salmon ran the river quickly, resulting in limited opportunities for anglers to catch them. This is reflected in the catch data received from salmon fishing proprietors with 181 salmon caught by rod and 71 salmon caught by the nets. Sea trout catches were slightly down on 2020's with 418 by rod and 125 by net.

	Salmon and Grilse			Sea trout and Herling				
	Rods	Nets		5 year	Rods	Nets		5 year
Year	(C&R%)	(C&R%)	Total	average	(C&R%)	(C&R%)	Total	average
2012	1283 (40%)	352 (0%)	1635	2873	782 (55%)	163 (1%)	945	1025
2013	940 (59%)	465 (0%)	1405	2253	671 (62%)	170 (8%)	841	958
2014	520 (64%)	331 (1%)	851	1876	1119 (87%)	132 (8%)	1251	960
2015	702 (63%)	417 (0.5%)	1119	1438	1063 (80%)	283 (4%)	1346	998
2016	655 (100%)	163 (100%)	818	1166	866 (78%)	348 (40%)	1214	1119
2017	695 (89%)	133 (70%)	828	1004	768 (83%)	214 (12%)	982	1127
2018	520 (91%)	110 (54%)	630	849	479 (78%)	111 (26%)	590	1077
2019	586 (93%)	158 (73%)	744	828	845 (83%)	157 (31%)	1002	1027
2020	764 (100%)	63 (100%)	827	769	557 (81%)	68 (40%)	625	883
2021	181 (100%)	71 (100%)	252	656	418 (89%)	125 (36%)	543	748

Salmon caught by all methods 1952 - 2021

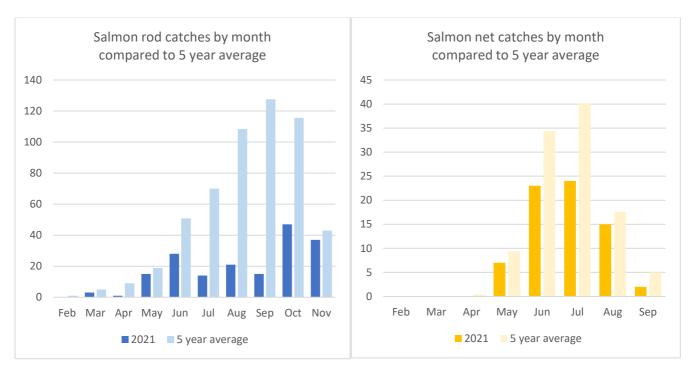






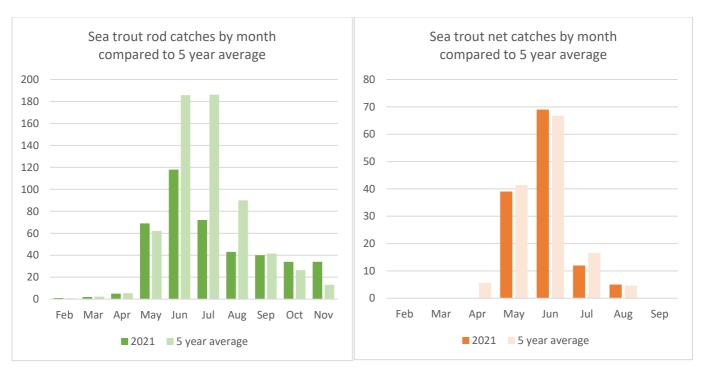
Salmon and grilse catches in 2021

The River Nith was a category 3 river in 2021 which meant that it was 100% catch and release for salmon and grilse. Low water conditions limited the number of salmon caught by rod and line between June and September with the highest numbers of salmon being caught in October and November when river levels returned to normal. However, this was still well below the five year average for catches in those months. The peak months for catching salmon in the nets were in June and July, allbeit in lower numbers. In total, 252 salmon and grilse were caught by rods and nets in 2021.



Sea trout catches in 2021

The sea trout catches were much reduced in June, July and August compared to the five-year average. The low summer water levels appeared to have also impacted the number of sea trout being caught. It is possible that this was due to the reduced angling pressure on the river during the drought conditions as sea trout catches by nets were comparable to the five-year average.



Juvenile salmonid surveys 2021

Every summer, between May and September, fishery staff conduct electrofishing surveys throughout the entire Nith catchment to assess the status of juvenile salmonid populations. This is an important aspect of the work of the Board and the Trust as the resulting data can provide us with an insight into the productivity of the River Nith and identifies any areas where there may be issues such as pollution, lack of habitat or barriers impacting the number of salmonids. In 2021, 148 sites were surveyed and additional 27 sites were surveyed as part of NEPS. Some of these sites are repeated on a regular basis whilst others provide us with new information on watercourses that have never previously been surveyed. Overall, this provides us with a temporal and spatial overview of the health of the catchment.

To compare year to year performance, 10 sites throughout the catchment were selected in 2014 to be surveyed annually using full-quantitative, three run survey techniques. These sites are located on the mainstream River Nith and its main tributaries. The ten sites are sampled annually to allow long term trends to be observed. The intention here is to detect any issues specific to individual areas of the catchment and enable managers to address those issues timeously.

In 2021, the average densities of salmon fry across the ten sites surveyed averaged 155 fry per 100m² which is classified as excellent. The average densities of salmon parr and juvenile trout were classified as good. Salmon fry densities in 2021 are comparable with those found in the 2018 set of electrofishing surveys and are the highest salmon fry densities recorded since we started surveying these sites in 2014. It is likely that the drought conditions experienced in 2021 were responsible for the elevated fry densities, as similar drought conditions were experienced in 2018.

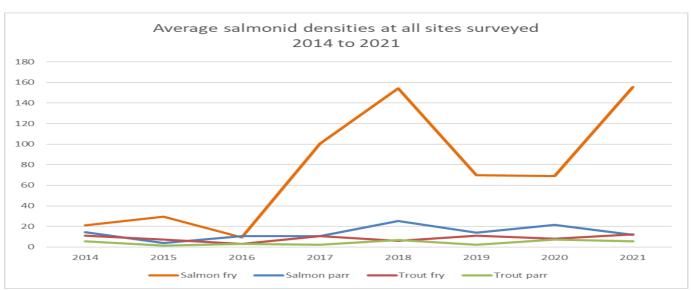
Electrofishing results for the Annual sites in 2021

Watercourse	Site code	Location	Salmon fry (/100m²)	Salmon parr (/100m²)	Trout fry (/100m²)	Trout parr (/100m²)	Other species
River Nith	Nith001	Downstream of Nith Lodge, New Cumnock	148.081*	13.104*	0.00	3.87*	SL
River Nith	Nith053	Downstream of Boig Road Bridge, New Cumnock	0.00	9.524	0.00	11.905	M, SL, E
River Nith	Nith027	Upstream of Guildhall Bridge, Kirkconnel	149.247*	12.215*	12.205*	0.00	SL, G, E
River Nith	Nith010	At Auldgirth New Bridge	16.667	11.111	0.00	0.00	SL, E
Afton Water	Aftn001	Upstream of Blackcraig Bridge	179.749*	34.757*	9.77*	2.574	CHI.
Crawick Water	Craw001	Downstream of Spango Bridge	33.518*	1.099	2.198	0.00	1929
Mennock Water	Menn001	Upstream of confluence with Glenim Burn	280.727*	9.065*	82.788*	9.508*	0=0
Scaur Water	Scar001	Downstream or Bridge at Glenwhargen	84.955*	21.701*	0.00	1.089	92
Cample Water	Camp001	Downstream of bridge at Kirkbog Farm	653.126*	0.00	14.643*	0.00	SL
Dalwhat Water	Dlwt001	Upstream of Bailwood Plantation	7.864*	5.115	2.558	28.527*	1924
	<u>1</u>	Average of all sites:	155.39	11.77	12.42	5.75	

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

Key to classification of salmonids per 100m²

absent very poor poor moderate good excellent



Tracking Salmon Smolts in the Nith and out to sea

In 2021, the Nith Catchment Fishery Trust ran a project called the Nith Salmon Smolt Tracking Project. The project entailed trapping 50 salmon smolts from the Upper Nith, in the Crawick and Mennock Waters, and fitting them with acoustic tags. Eight acoustic receivers were positioned down the length of the River Nith which meant that the

salmon smolts could be tracked as they migrated down the River Nith and out into the Solway. (Fig. 1)

The Nith Salmon Smolt Tracking Project took place alongside the Atlantic Salmon Trust's West Coast Salmon Smolt Tracking project. This was a larger national project that tagged salmon smolts from across nine rivers along the West Coast of Scotland and aimed to understand the broad migration routes taken by salmon smolts up the west coast. To achieve this, 224 acoustic receivers were deployed in arrays in likely migration routes up the west coast of Scotland (Fig. 2). On the mainstem Nith at Auldgirth, 130 salmon smolts were acoustically tagged and released. These smolts passed four of the lower receivers before entering the Solway and starting their migration up the west coast.



Of the 50 salmon smolts tagged on the Crawick and Mennock Waters, 48% of them were detected leaving the River Nith at Kingholm Quay. They took an average of 17.78 days to migrate down the river from the release site to the last receiver at Kingholm Quay, a distance of 56kms. The slowest part of the journey was between the release site and the first receiver, located below Sanguhar. This was also the part of the journey where the highest drop in detections occurred. The fastest section of the smolts journey down the Nith was between receivers Ar3 and Ar4, between Thornhill and Auldgirth. Most salmon smolts migrated during the hours of darkness. The salmon smolts then reduced their speed once they reached the tidal waters at Kingholm Quay, where they stayed in proximity to receiver Ar8 for 11-77 minutes. Once at sea it is not possible to gauge survival rates as the arrays of receivers are "leaky" meaning that not all salmon smolts will be picked up on these receivers (Fig. 2). Three of the Crawick salmon smolts were detected on the COMPASS array (between Larne and Stranraer) and one Crawick salmon was detected in the Sea Monitor array (between Malin Head and Islay). The smolt detected on the Sea Monitor array had not been detected on the COMPASS array.

Of the 130 salmon smolts that were tagged at the AST trap at Blackwood, 50.77% made it to the Solway. Overall, the percentage loss was 2.22% fish per km. It took them an average of 8 days to migrate from the tagging site to receiver Ar8 at Kingholm Quay, a distance of 22kms. As with the

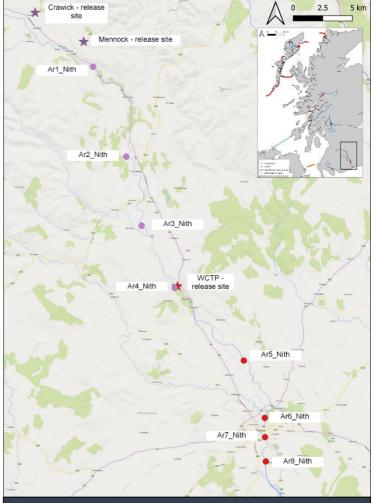


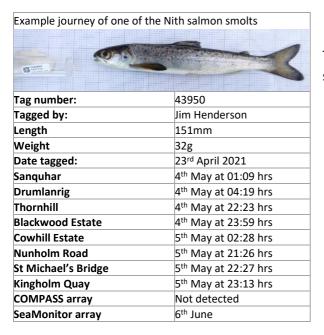
Fig. 1 Geographic locations of freshwater receivers in the river Nith (red dots — West Coast tracking project; purple dots — Nith Smolt Tracking Project). The WCTP release site is marked by a red star, the Nith smolt tracking project release sites are marked by purple stars.

Crawick smolts, the Nith smolts travelled mainly during the hours of darkness. Interestingly, 31 of the 130 fish tagged swam upstream after release and stayed in the pool where receiver Ar4 was located. This is likely to be a

result of the handling process and may contribute to the higher percentage losses experienced between the release site and the first receiver for both projects. Thirteen of the Nith salmon smolts were detected on the COMPASS array (between Larne and Stranraer) and three of the Nith salmon were detected in the Sea Monitor array (between Malin Head and Islay). No smolts were detected on any of the arrays between the Outer Hebrides and mainland Scotland so it is possible that they are migrating on the seaward side of the Outer Hebrides.

When we first proposed the Nith Salmon Smolt Tracking project, one of the parts of the river identified as a potential high-risk area for the smolts was the Cauld at Dumfries. The high number of predators observed at this location taking fish has always been of concern to fishery managers and anglers. However, the results from this study show that of the 96 smolts that were detected directly upstream of the Cauld, 91% of them were detected at the receiver Ar8, at Kingholm Quay. Only 8 smolts were lost whilst migrating through this section. This is similar, if not better, to the percentage losses experienced in other sections of the river.

The data discussed in this summary report were taken from a report compiled by Jessica Rogers from the Atlantic Salmon Trust who very kindly analysed our data along with the AST data and provided all the information about the seaward leg of our smolts journeys.



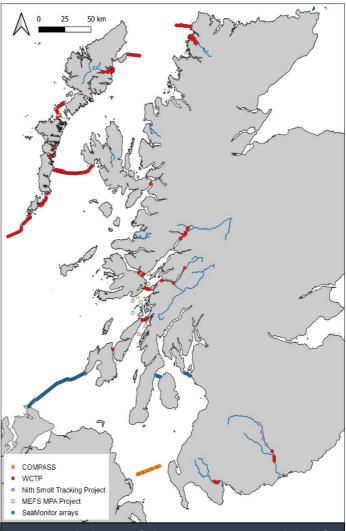


Fig 2. Geographic locations of where acoustic receivers were deployed for the West Coast Tracking Project 2021. The red dots are acoustic receivers which were deployed for the West Coast Tracking Project. There were a few other projects which were running simultaneously on the west coast which include COMPASS (orange dots), Sea Monitor (blue dots) and MEFS MPA project (yellow dots) and the Nith Smolt Tracking Project (purple dots).

Thanks to our funders and those organisations that have supplied information to enable this project to take place.



National Adult Salmon Sampling Project

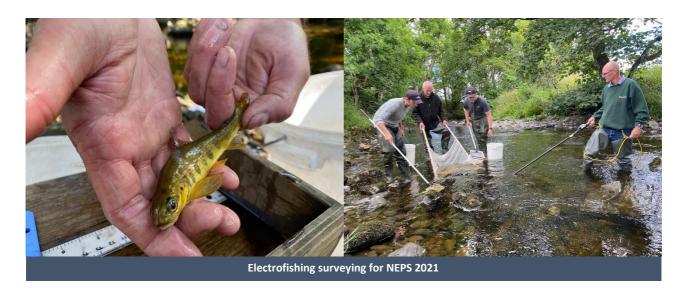
The River Nith is one of a number of Scottish rivers which participated in the National Adult Salmon Sampling project in 2021. Sampling adult salmon is one measure to assess the quality of our salmon populations. The project sought to record information on the length, weight, sex, age, condition and disease status of adult salmon fish. Information on fish sex/length/weight/age feeds directly into the assessment of conservation status of Scottish salmon stocks, determining whether or not rod fisheries are allowed to remove salmon. Scale samples were also taken to enable growth to be assessed and to provide genetic information on stocks.

This project proved difficult in Scotland during 2021 due to the drought conditions that persisted during the sampling window as prescribed in the sampling protocol. It is anticipated that the project will be repeated in future years.



National Electrofishing Programme Scotland

The National Electrofishing Programme Scotland restarted in 2021 after a pause due to Covid in 2020. The River Nith was assigned 27 electrofishing sites throughout the catchment. Three run, fully quantitative electrofishing was conducted at these sites according to the NEPS protocol. The gathering of this data enables a bigger picture to be viewed on juvenile salmon population dynamics across Scotland. It also allows individual river catchments to compare their electrofishing data against the threshold developed and used by Marine Scotland. The results from 2021's surveying programme will be available in 2022.



WORKING WITH INDUSTRY

Railway/Road Infrastructure

The River Nith has two major transport links which essentially follow the line of the river from Dumfries to New Cumnock. One is the A76 trunk road from Kilmarnock to Dumfries and the other is the railway line from Glasgow to Carlisle. Both of these structures have an interaction with the River Nith. They interact in two ways, one is via unplanned incidents such as the railway landslide at Dalswinton or the lorry crash at Enterkinfoot involving a tanker full of glue. The second way these transport systems can interact with the river is via maintenance of the structures.

During 2021 the section of railway line between New Cumnock and Sanquhar underwent a major program of maintenance of bridges and culverts. There are many small watercourse which convey water under the railway line in this section and many of the structures had been assessed as requiring upgrading. The Nith Board holds fisheries data on many of the minor watercourses in this part of the Nith catchment and accordingly are consulted for input to the construction methods to be employed to ensure that fish populations are not adversely impacted by the construction works.

Eight fish rescues and associated surveys were conducted in small watercourses all associated with railway maintenance during 2021. Prior to machinery entering the watercourse, all fish are removed to a place of safety. Once all construction activity is complete then the fish are allowed to repopulate the bridge/culvert structure. Often during construction works of this nature we suggest minor tweaks to the

The Polbower Burn being over-pumped to allow engineering works



planned works which will benefit fish populations in the long term.

Glenmuckloch Pumped Storage Hydro

The former surface coal mine at Glenmuckloch in upper Nithsdale has undergone restoration over much of its former land footprint. There still exists two large voids within the site boundaries. Nith District Salmon Fishery Board (NDSFB) has had a long association with the Glenmuckloch site due to its proximity to the River Nith and the many small watercourses which drain the site. Over the years NDSFB have conducted aquatic monitoring to support the environmental measures applied to protect the site. All tributaries and mainstem sites within the River Nith have been surveyed for fish and aquatic invertebrates to enable the owners, operators of the site and NDSFB to be able to determine if the mine site was influencing the aquatic environment and the species within.

WORKING WITH INDUSTRY

House of Water

The Board and Trust have for many years been commissioned to conduct fisheries surveys in the watercourses within the vicinity of the House of Water surface coal mine. These surveys were designed to monitor the fish populations in that part of the upper Nith catchment and any influences on them resulting from the mining operations and the associated discharges from the site discharge lagoons. These surveys continue now despite the cessation of mining, to monitor the restoration works which includes the spreading of sewage sludge on the site to provide nutrient to the impoverished reinstated soils. Indeed, the fish surveys have been augmented by the inclusion of aquatic invertebrate surveys which are a more immediate measure of the aquatic environment. To date, no



adverse influence on the aquatic environment at House of Water has been detected.

New Cumnock Flood Alleviation Scheme

The River Nith's fishery interests have been afforded a high priority during Ayrshire Roads Alliance's project to construct a flood alleviation scheme at New Cumnock. Our fishery staff have worked with Ayrshire Roads Alliance staff and their contractors to ensure that this construction project is conducted in accordance with fisheries legislation. The construction works, by their nature, take place in potentially sensitive locations in proximity to fish habitats. Fishery staff have advised on appropriate times of the year to conduct these works and performed fish rescues to avoid adverse impacts. The fish rescues were conducted immediately prior to any in-river works taking place.

It was good to find some trout of decent sizes residing in some of the pools. Juvenile salmon and trout were also moved down stream out of the works, along with large numbers of minnow, stone loach and quite a few eels.

This is a multi-year project and the NDSFB will continue to work with contractors on the ground during the next phase of works in 2022.



HABITAT

Habitat Works At Crawick

For many years the Board has recognised the importance of the Crawick water as a salmon/sea trout nursery and spawning tributary of the River Nith and, as a result, undertook habitat improvement initiatives on the two main tributaries, the Spango Water and the Wanlock Water, both of which converge to form the Crawick Water at Spango Bridge. Riparian habitat schemes can be challenging in this remote part of the Nith catchment for a number of reasons. tributaries are located in areas of high altitude and accordingly tree growth is slow and takes continued replanting of failures. The Crawick Water is located at much lower altitude but around the Spango Bridge area is favoured by wild campers and day trippers. Many of

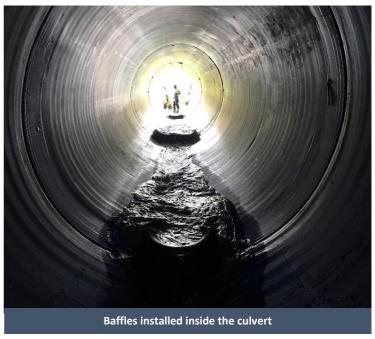


these visitors come and enjoy the area but unfortunately some light barbeques and fires, choosing to use the agricultural fencing as fuel. To combat this antisocial behaviour, the Board has had to construct some of the habitat fencing in steel. This has been a lasting solution to the water gate longevity issues.

Culvert Fish Pass

Community Windpower Limited constructed Sanquhar 1 wind farm near to the town of Sanquhar in southwest Scotland. The Board conducted all necessary fish surveys associated with the wind farm. The results obtained during the completion surveys revealed that a culvert was presenting a barrier to migration for trout. The 2m plastic culvert pipe was seated on bedrock in such a way that the discharge was elevated above the normal water levels. During high flows, the discharge was submerged but the velocity was so great that fish would struggle to migrate through the culvert.

The Board were commissioned to make the culvert passable to migrating trout. The challenge was to come up with a retro fit solution which could be installed within the culvert. Having considered many options, the Fishery Director came up with the idea of cutting car tyres in half and bolting them to the floor of the plastic culvert pipe. The rubber tyres were sufficiently flexible to fit the curvature of the pipe with the open-ended C shapes facing upstream to arrest the flow. The rubber structures created small dams within which riverine substrate has held. The water has pooled allowing fish to rest during their migration through the pipe. At the discharge end of the culvert, some of the large boulders were manipulated to create a pool which has resulted in reducing the distance that fish have to travel through the culvert. During 2021, the Board returned to the site to determine if fish passage had been facilitated by the work. Electrofishing upstream of the culvert



pipe proved positive with a recordable presence of trout again in the tributary above the culvert. Success!

HABITAT

Invasive Non-Native Species

Invasive Non-Native Species (INNS) are animals and plants that have been introduced into Britain at some point in the past and become established to the point that they have taken over, outcompeting other native species of fauna and flora and reducing our native biodiversity. In some cases, such as Giant hogweed, they can even pose a public health risk. One commonality amongst most of these invasive species, is that they are extremely difficult to get rid of and can require many years of persistent treatment to prevent them from re-colonising again.

Over the last 12 years, the Trust and Board have concentrated their efforts on the following invasive species within the catchment; Japanese knotweed, Giant hogweed, Himalayan balsam, Skunk cabbage, American signal crayfish and Mink.

Whilst it is easy to take the view that once invasive species are in the catchment then there is nothing that can be done, the Board and Trust prefer to do everything possible to either control or to prevent the spread of INNS in the River Nith catchment. Education is an important part of preventing the spread of invasive species.



May/June – The river banks are walked and all Giant Hogweed plants are treated prior to seed heads forming. Each seed head can produce 20,000 and each of those seeds can stay dormant in the soli for nearly 20 years. Plants can cause burns if touched accidently.



September/October - Stands of Japanese Knotweed are treated by stem injection methods. This is currently only done on a commercial basis due to funding issues.



January to April – American mink are trapped prior to them breeding to reduce the pressure that they place on our native species. They will predate on juvenile salmonids including smolts during the smolt run.



June to August - North American Signal Crayfish monitoring traps are set to enable fishery staff to plot the spread of this species in areas where they are known to be present. Stopping their introduction is the only way to protect our waters.

EDUCATION

Fishing for the Future project

During 2021, the normal delivery of the Fishing for the Future project was again disrupted due to the pandemic and the nationwide lockdown over the winter period. During this time staff continued to work, albeit mostly from home, using the time to upgrade the hand washing facilities at the base near Auldgirth and develop digital education material suitable for delivering to school pupils remotely.

Once schools started to open back up, remote presentations were delivered to six primary schools throughout Nithsdale. These sessions were streamed using Microsoft Teams and enabled engagement with the pupils, providing them with all the background information that would normally have delivered in person. The following classes were involved with the sessions: Kelloholm Primary 4, Wallace Hall Primary 5, Duncow Primaries 1-7, St. Michael's Primary 4, Wallace Hall Academy S3 and Sanquhar Academy S1. Four remote sessions and two outdoor sessions were delivered to each schools.

The outdoor sessions took place on the riverbank or in the playground, in accordance with Covid-19 policies. In total, 151 school pupils took part in the Fishing for the Future project, which is pleasing considering the constraints that were in place.

In a normal year, free from pandemic constraints, Trust and Board staff would run Nith Young Angling fishing days over the course of the entire year. However, during the summer 2021 period, it was more appropriate to compress the Nith Young Angling days into the summer and autumn holidays. This meant that volunteers, who assist with the tuition on the days, were able to attend. Over the seven angling days that were run, 28 young anglers and their parents attended to learn about sea, coarse, pike, salmon and trout fishing. There were a number of new participants on the programme and it was pleasing to see the level of family involvement. DGAA kindly donated Junior Fishing permits to the Nith Young Anglers. They were gratefully received, thank you.

The angling taster days were very successful this year with increased numbers of applicants. This is an important aspect of the project as ultimately it is the taster days which provide the new recruits for the Nith Young Anglers Club.

Unfortunately, 2021 was the last year that the Board and Trust will be working with Borderlines staff, who have provided invaluable contribution of both time, fishing tackle, funds and equipment during their involvement in the Fishing for the Future Project, as they have made the decision to retire. Very

survey with Wallace Hall Academy students, Electrofishing at the cauld in Dumfries, Young Anglers fascinated by the first

grateful thanks is extended to Derek, Glyn, Clive, Chris and Roger for all of the days of fishing instruction they have provided over the years to the young people on the Nith and for the generous donation of fishing tackle and funds to assist with the running of the project into the future. The Board and the Trust and all staff wish them a peaceful retirement and tight lines!

Appendix 1 - 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 Nith Board outline their current policy on a number of key areas and issues as described in Section 5. The Nith Board works to a Fishery Management Plan which outlines the Boards intentions for the foreseeable future. The Board have delayed in writing it latest Fishery Management Plan in anticipation of the publication of Marine Scotland's Salmon Pressure Mapping Tool. It is important that the Board's plan incorporates and integrates local management objectives with national policies. It is anticipated that the new Fishery Management Plan will be drafted in 2021.

General Policy and Future Management

The Nith 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 Nith Board and operate in an open and transparent manner in accordance with the law.

Enforcement

The Nith 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 Nith 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 Nith 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 Nith 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 Nature Scot.

Stock Enhancement

The Nith Board will: -

- Continue to operate the Nith Board's hatchery programme,
- Take all reasonable steps to avoid genetic mixing of ova, and
- Encourage natural spawning where possible but undertake stock enhancement where licenced to do so.

Sea trout and Spring Salmon

The Nith Board will: -

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

Predators

The Nith Board will: -

- Continue to encourage control of salmonid predators such as, but not limited to, sawbills by continued application to Scottish Government/NatureScot/SASA 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 Nith 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 Nith 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, NatureScot, SEPA, Forestry and Land Scotland and Planning Authorities.

River Engineering Works

The Nith 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 Nith 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 Nith Board will: -

- Liaise with 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 Nith 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 fishers 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 Nith Board will: -

• Adhere and promote the Scottish Governments conservation policy with regard to conservation of salmon regulations which has categorised the River Nith as a 3 for the 2021 season. In addition, the Nith Board will seek to conserve stocks of sea trout as discussed in Section 26. Conservation Policy and Angling Code. See Appendix 6 for the 2021 Angling Code.

Netting

The Nith Board will: -

- Continue to take an interest in the level of high seas exploitation to support bodies such as, but not limited to: -
 - Fisheries Management Scotland (FMS)
 - Atlantic Salmon Trust (AST)
 - North Atlantic Salmon Conservation Organisation (NASCO)

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

Nature Conservation

The Nith Board will: -

• Liaise with proprietors and bodies such as, but not limited to, NatureScot, 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 Nith 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.

U.K. and Scottish Legislation

The Nith 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 and U.K
 parliaments.

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.

Local Organisations and Groups	Proprietors and Agents			
Local Organisations and Groups	, ,			
	Nith Haaf Net Fishers Association			
	Anglers and Angling Clubs			
	Local Authorities and Councils			
	Other Fishery Boards			
National Organisations (Fisheries)	Scottish Government (Marine Scotland)			
	Fisheries Management Scotland (FMS)			
	Atlantic Salmon Trust (AST)			
	Police Scotland			
	North Atlantic Salmon Conservation Organisation (NASCO)			
	Other Fishery Boards			
National Organisations	Scottish Environment Protection Agency (SEPA)			
(Conservation/Protection)	NatureScot			
	Forestry and Land Scotland (FLS)			
	Environment Agency (EA)			
Industrial Companies	Kier Mining, TranServe Scotland, Windfarm Operators,			
	Network Rail, Hargreaves Surface Mining, Gas Infrastructure,			
	Iberdrola, AMEC, Scottish Woodlands, Scottish Power			
	Renewables.			
	Tierra and a second			

Appendix 2 - Current Nith Fishery Management Plan Prescriptions

As agreed at previous Board meetings, this plan and its prescriptions have been extended to take account of the interim period whilst we await the Scottish Government's Salmon Pressures Papping Tool.

The following prescriptions are to be found in the Fishery Management Plan, full details of which can be found on the Nith Board's web site.

The prescriptions have been agreed by fishery proprietors and managers as necessary to promote the welfare of populations of fish within the River Nith catchment.

Poaching (High Priority)

Maintain a team of Water Bailiffs commensurate with the threat of illegal fishing.

Exploitation (High Priority)

- Encourage the promotion of sustainable fishing throughout the catchment with all of its proprietors using the angling code and to develop an annual conservation code to be made available to all anglers.
- Promote accurate recording of all catches.
- Further endorse sustainable fishing via its education programme and by raising awareness of the benefits
 of catch and release.
- Adopt and promote carcass tagging which is anticipated will be initiated within the term of this fishery management plan for the purpose of assisting with the sustainable management of fish stocks.
- Discourage further exploitation of the resource.

Engineering procedures (High Priority)

- Respond to applications to conduct engineering and offer advice on mitigation and environmental protection in order to prevent degradation of habitat or fishing potential.
- Conduct monitoring in relation to engineering works.

Renewable energy (High Priority)

- Respond and comment on applications to construct renewable energy projects.
- Provide data and scientific input in relation to consideration of all renewable energy projects.
- Conduct monitoring to establish fishery data.
- Recommend mitigation to prevent damage to the resource.

Biosecurity (High/Medium Priority)

- Take full cognisance of the River Nith Biosecurity Plan when responding to consultations.
- Combat invasive non-native species throughout the catchment and continue to raise awareness about this
 issue.
- Participate in catchment, local, national and international initiatives to combat INNS.

Habitat degradation (High Priority)

- Carry out habitat surveys within catchment to identify potential habitat improvements.
- Carry out habitat works where identified and permitted.
- Maintain existing habitat schemes.

Access for fish (High Priority)

- Prioritise barriers within the Nith catchment using recognised barrier assessment tools.
- Remove temporary impediments to migration.
- Seek removal of any man-made obstruction to fish.

Water Quality (Medium Priority)

- Liaise with SEPA and other agencies regarding potential or existing water quality issues.
- Respond to any reported incident with the potential to impact on fish stocks and pursue through appropriate channels.

Marine survival (High Priority)

- Participate in appropriate local, national and international research projects.
- Work with other agencies to gain knowledge.
- Use latest science to advise and make informed management decisions on local and national levels.

Predation (Medium Priority)

- Conduct predator counts to provide accurate data for license applications.
- Apply for annual licences to predators.
- Conduct annual licenced predator culls.
- Conduct mink trapping within the Nith catchment.
- Improve counting techniques and keep abreast of alternative means of control.

Fish stock data (High Priority)

- Conducting electrofishing surveys throughout the catchment.
- Conduct repeat annual electrofishing surveys at core sites throughout the catchment to assess annual fluctuations.
- Carry out scale reading of adult and juvenile salmonids to gain data on the structure of fish populations.
- Continue to participate in national research programmes to determine stock dynamics and populations trends within the Nith catchment.

Artificial enhancement programmes (High Priority)

- Continue to operate a hatchery within Scottish Government Guidance.
- Endeavour to maximise natural stock production by improving habitat, access and conserving stocks of returning adults rather than stocking artificially.
- Authorise and stock fry into areas identified.
- Monitor any salmon and sea trout stocking.
- Comment on applications made to Marine Scotland to stock brown trout.

Appendix 3 – Clerks' notes on the Board Accounts

CLERKS NOTES ON THE ACCOUNTS NITH DISTRICT SALMON FISHERY BOARD 01.12.20 – 30.11.21

DETAILED INCOME & EXPENDITURE ACCOUNT

Turnover

Assessments Receivable

The Sums raised by assessment issued to the Proprietors of Salmon Fishings within the District.

Consultancy Income

This arises from the Board's activities in connection with supplying environmental audit reports to contractors involved in wind farm, micro hydro and civil engineering projects that might have an impact on the Fishery, derived from electro fishing and other monitoring data collected by the Board. Consultancy Income rose during the course of the year.

Refund of dues

The proportion of refund arising during this accounting year agreed to be paid by the Board to the Proprietors in the last fiscal year.

Other operating income

Bank Interest

This is derived from Board investments. Interest rates have remained low and relatively unchanged during the last financial year.

Government Grants

Income arising from the furlough scheme.

Overheads

Wages & Salaries

The Board at the close of the financial year employed a Fishery Director and a Head Bailiff. Two honourary bailiffs were engaged on occasion to assist with anti-poaching patrols

Grant to NCFT

The Board at the inception of the formation of the Trust agreed to support the formation and running costs of NCFT.

Staff Pensions Costs

These are linked to salaries paid by the Board paying a percentage of salary paid to the employees The Board contributes pension contribution of 7.5% of salary paid to employees who have pension plans. The Board complies with Government requirements to put in place a retirement pension scheme for its employees. Both employees have declined to take up the statutory pension scheme, but the Board will continue to provide access to the scheme for existing employees and new future employees.

Staff Training

There were no costs in the financial year ended 30.11.21 because of Covid 19 movement restrictions. Staff have undergone the necessary training in connection with the various aspects of their jobs, including detailed training in the operations on smolts to insert acoustic tracking tags for the west cost smolt tracking project.

Insurance

The Board re-appraised its insurance cover two years ago, bringing about reductions in the cost of premia at that time. The increase in costs is relatively small.

Repairs & Maintenance

During the course of the year there were payments for office, hatcheries, boat repairs and maintenance, chainsaw and electrofishing equipment servicing, repairs and maintenance, shotgun safety inspection and maintenance etc.

The substantial increase over the previous year relates to necessary upgrade of electricity supply at hatchery and fish farm hatchery (£2,650), replacement chest freezer (£700) and digger work for a habitat scheme (£924).

Clothing Allowance

Payments for staff work and health and safety clothing. Reduced as a consequence of the Bailiff having been furloughed for a large part of the year.

Hire of Equipment

Hire of quad bike required for various projects in respect of which Consultancy Income is engathered.

Motor Expenses

Increased as a result of work related issues.

Accommodation and Subsistence

For attendances at meetings and courses, most of which have been conducted online. The Drumlanrig Country Fair was cancelled because of the pandemic so the Board incurred no outlays in relation to the event. There were only two Board Meetings held at Friars Carse during the year, one in January and one in August.

Promotional and Public Relations

None undertaken at organised events due to Covid restrictions.

Clerk's Fees

In line with previous years fees.

General Expenses

Subscriptions, Shotgun Licence renewal, hire of rooms etc. for meetings,

Subscriptions

ASFB Subscription, Membership of Fish Legal and Institute of Fisheries Management.

BALANCE SHEET

Fixed Assets

Plant & Machinery

As detailed in the Fixed Assets Schedule.

Motor Vehicles

As detailed in the Motor Vehicles Schedule-

Current Assets

Debtors this year relates to outstanding consultancy income invoices at close of books. Only two assessments arrears remain outstanding, one of which is a number of years old and is being pursued through debt recovery means. Since close of books there has been recovered from the stated figure a total of £76,445.91.

Current Liabilities

Relates to sums outstanding owing at close of books for the year.

Appendix 4 – Nith District Salmon Fishery Board Annual Accounts

Balance Sheet as at 30th November 2021

	20	21	20	20
	£	£	£	£
Fixed Assets				
Tenant's Improvements		1,061		1 150
Nightsights		1,585		1,179
Plant & Machinery		13,800		1,981
Motor Vehicles		18,668		8,993
				24,890
		35,114		37,043
Current Assets				
Work-in-progress	36,152		6,985	
Debtors	82,492		48,367	
Prepayments	1,414		1,643	
Clydesdale Cashflow Account	16,989		22,685	
Clydesdale Cash Management Account	25		= 25	
Scottish Building Society Scotplus Account	205,435		204,685	
Scottish Building Society - SEPA funds	1,172	1	1,172	
Scottish Building Society Project Account	16,681	Section 1	16,679	
Scottish Building Society Vehicle Account	6,818		6,817	
	367,178	A III	200 050	
			309,058	
Current Liabilities				
Trade creditors	5,434		2,791	
Corporation Tax	143		345	
Accruals	2,472		2,200	
	8,049		5,336	
Net Current assets		359,129		303,722
				505,722
Net assets		394,243		340,765
# -				
Income and expenditure account		394,243		340,765
Members' funds				
		394,243		340,765

Detailed Income and Expenditure Account for the year ended 30th November 2021

	2021 £	2020 £
Turnover		-
Assessments receivable	183,106	182,551
Consultancy income	172,475	128,224
Less: Refund of dues	355,581 (104,265)	310,775 (104,997)
	251,316	205,778
Other operating income		
Bank interest	752	1,817
Government grants	3,292	3,731
Gain on sale of fixed assets	_	1,931
Total income	255,360	213,257



Detailed Income and Expenditure Account for the year ended 30th November 2021

	£	2021 £	2020 £
brought forward		255,360	213,257
Overheads			
Wages and salaries	101,964		97,579
Grant to NCF Trust	37,634		34,238
Staff pension costs	6,309		6,085
Staff training	1,188		-
Insurance	4,088		3,926
Repairs and maintenance	5,189		1,767
Clothing allowance	600		900
Printing, postage and stationery	389		432
Telephone and internet	2,814		2,541
Hire of equipment	3,700		3,476
Motor expenses	10,190		8,189
Accomodation and subsistence	247		771
Promotional & public relations expenses	*		658
Clerk's fee to Walker & Sharpe	9,900		9,900
Audit fees	2,672	lane I	2,390
Bank charges	187		258
General expenses	1,861		1,600
Subscriptions	1,917		2,140
Depreciation	10,890		11,921
Losses on disposal of tangible assets	<u>-</u>		137
	-	(201,739)	(188,908)
Surplus before tax		53,621	24,349
Taxation	·	(143)	(345)
Surplus for the year		53,478	24,004
Retained profit brought forward		340,765	316,761
Retained profit carried forward		394,243	340,765

<u>Fixed Asset Schedule</u> <u>for the year ended 30th November 2021</u>

		T.	t

8,962

Tenant's Improvements

Орения вагансе	1,179
Less: Depreciation for year @ 10%	118
Closing Balance	1,061
	,

<u>Nightsights</u>

Opening Balance	1,981
Less: Depreciation for year @ 20%	396
Closing Balance Plant & Machinery	1,585

	•
Opening Balance	8 992

Additions PC	1,151
Chest Freezer	299
Smolt Traps	1,632
Battery Powered Backpack	5,880

Less: Depreciation for year @ 25%	17,954 4,154
Closing Balance	13,800

<u>Fixed Asset Schedule</u> for the year ended 30th November 2021

	t.		£
	Motor Vehicles		
Landrover ST64 CVH - balance b/f Depreciation for year @ 25%	3	3,208 801	
	_		2,407
Toyota Hilux SM69 TNU - balance b/f Depreciation for year @ 25%		,681 ,420	
		·	16,261
Closing book value			18,668

DRAFT

Appendix 5 – Nith Catchment Fishery Trust Annual Accounts

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st December 2021

<u>for</u>

Nith Catchment Fishery Trust

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

Contents of the Financial Statements for the Year Ended 31st December 2021

		Page	e
Report of the Trustees	1	to	3
Independent Examiner's Report		4	
Statement of Financial Activities		5	
Balance Sheet		6	
Notes to the Financial Statements	7	to	14
Detailed Statement of Financial Activities		15	

<u>Report of the Trustees</u> for the Year Ended 31st December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

During 2021, the Nith Catchment Fishery Trust (NCFT) was able to resume "nearly" normal operations and fulfil its objectives as laid out in the Memorandum of Association. Covid-19 restrictions were in place from January 2021 but gradually eased as the spring progressed, just in time for the Nith Smolt Tracking project to commence.

ACHIEVEMENT AND PERFORMANCE

The objective of the Nith Smolt Tracking Project (NSTP) was to tag and track the migration of 50 salmon smolts down the River Nith to gain an understanding of the number of salmon that were being lost on that journey and try to identify any areas where large losses were occurring. Acoustic tags were fitted to 50 smolts that were captured in the Crawick Water. These smolts were then released to continue their journey downstream. Eight receivers placed at strategic locations in the River Nith then picked up these smolts as they passed, allowing the NCFT to determine the number of smolts that made it successfully through that section of river and how many successfully made it to the estuary. The project was funded by Dumfries and Galloway Council's Regionwide Coastal Benefit Fund and the Holywood Trust. As part of the project, the NCFT employed a Fishery Assistant on a one-year contract to assist with the delivery of the project. One of the objectives of the project was to disseminate the information gained from the research project and involve local coastal communities in outreach programmes. Delivery of this objective was hindered by Covid restrictions during the early part of the year but we engaged with 5 coastal community schools and ran a roadshow in three coastal communities in August/September 2021.

The Nith Smolt Tracking Project ran alongside the Atlantic Salmon Trust's West Coast Salmon Smolt Tracking Project (WCSSTP), an ambitious project to track salmon smolts from 10 rivers on the west coast of Scotland, to follow their migration in the marine environment. As part of WCSSTP project 130 smolts were tagged with acoustic tags by NDSFB and NCFT staff on the main stem of the River Nith and their journey was tracked down 22km of the lower River Nith and then out into the Irish Sea. As a combined result of these two projects, a total of 180 salmon smolts were tagged and tracked up the west coast of Scotland. Results from both projects are due to be released in Spring 2022.

The longstanding Fishing for the Future project (FFF) restarted in 2021, albeit in a slightly reduced capacity due to Covid restrictions in schools. The NCFT delivered 24 digital sessions to six schools in Nithsdale and, once restrictions were eased, we delivered 12 outdoor, practical sessions to those same schools. Over 151 school pupils participated in these sessions. The practical sessions proved to be very popular as the pupils and teachers were keen to be able to get out of the classroom and engage with practical topics, after a long period of restrictions and home schooling. It was felt that the sessions that we provided were more important than ever as engaging in the outdoors and nature is an important way to help with mental health and well-being. The Fishing for the Future project is funded by The Holywood Trust and the Misses Robinsons Charitable Trust and we would like to thank them for their continued support.

Invasive species continued to be treated as part of our long-standing commitment to improve the native habitat and biodiversity along the banks of the River Nith. Giant hogweed was successfully treated along the banks of the River Nith and Scaur Water. Commercial contracts to control Japanese knotweed are undertaken by the Trust. Habitat schemes were checked, and any repairs made

In 2020, the NCFT undertook a Marine Scotland funded project to provide and enter information to the Salmon Pressures Mapping Tool. The purpose of the salmon pressures mapping tool is to provide fisheries managers with a common platform to share local knowledge and to identify and quantify the primary factors limiting Atlantic salmon production in Scotland. The NCFT took on this work for both the Nith catchment and for the Laggan and Sorn. In 2021, the NCFT reviewed the data for both the Nith and the Laggan and Sorn following Marine Scotland's refining of the categories.

After a break in continuity of the National Electrofishing Programme Scotland (NEPS) for one year during 2020, due to Covid-19 restrictions, the project was conducted during 2021. This entailed NCFT and Nith District Salmon Fishery Board staff conducting electrofishing over 28 sites with the Nith catchment. These sites are selected at random by Marine Scotland Science and the information gained assists the Scottish Government in assessing the productivity of stocks of salmon within individual river catchment and on a national scale. This project is fund by Marine Scotland Science and administered by Fisheries Management Scotland.

Overall, 2021 was one of the busiest years for the Trust and it's employees.

FINANCIAL REVIEW

Principal funding sources

The principal sources of funding are from the Nith District Salmon Fishery Board, Holywood Trust, Misses Robertson Trust, Marine Scotland and Dumfries & Galloway Council. In addition income was received via various donations, both corporate and individual.

<u>Report of the Trustees</u> for the Year Ended 31st December 2021

FINANCIAL REVIEW

Investment policy and objectives

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

Reserves policy

The charitable company has established a reasonable level of reserves to allow for the continuation of the charitable activities and the trustees consider the financial position of the charity to be satisfactory. As at 31 December 2021, unrestricted reserves of £61,242 (2020 - £45,087) and restricted reserves of £14,283 (2020 - £6,740) were available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Recruitment and appointment of new trustees

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

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

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

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

Risk management

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC366067 (Scotland)

Registered Charity number

SC040908

Registered office

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

Report of the Trustees for the Year Ended 31st December 2021

Trustees
J Henderson
P Hutchison
E P K Weatherall
Mrs C Carson
S Cameron
R Mundle
Miss F McCormick
G Kerr

Company Secretary Miss D V Parke

K Corder

Independent Examiner

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

Approved by order of the board of trustees on	and signed on its behalf by
Henderson - Trustee	

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

I report on the accounts for the year ended 31st December 2021 set out on pages five to fourteen.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

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

Date:

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31st December 2021

	Notes	Unrestricted fund £	Restricted funds	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	rvotes	£	2	£	£
Donations and legacies	3	35,549	1	35,550	35,103
Charitable activities					
Fishery Management		2,334	-	2,334	2,155
Invasive Non-Native Species Project		8,583	-	8,583	6,136
Fishing for the Future		-	27,525	27,525	16,880
National Electrofishing Programme		-	13,589	13,589	-
Salmon Pressure Tool Project		-	1,800	1,800	3,600
Nith Smolt Tracking Project		-	33,728	33,728	16,247
Other income		15	-	15	-
Total		46,481	76,643	123,124	80,121
EXPENDITURE ON Charitable activities	4				
Fishery Management		30,326	-	30,326	36,445
Fishing for the Future		<u>-</u>	18,346	18,346	17,561
National Electrofishing Programme		-	13,589	13,589	-
Salmon Pressure Tool Project		-	1,800	1,800	3,600
Nith Smolt Tracking Project			35,365	35,365	14,217
Total		30,326	69,100	99,426	71,823
Total		30,320	09,100	99,420	/1,623
NET INCOME		16,155	7,543	23,698	8,298
RECONCILIATION OF FUNDS					
Total funds brought forward		45,087	6,740	51,827	43,529
TOTAL FUNDS CARRIED FORWARD		61,242	14,283	75,525	51,827

Balance Sheet 31st December 2021

	Notes	Unrestricted fund £	Restricted funds	2021 Total funds £	2020 Total funds £
FIXED ASSETS	Notes	£	£	£	£
Tangible assets	10	16,740	-	16,740	15,535
CURRENT ASSETS					
Debtors	11	8,241	-	8,241	6,597
Cash at bank and in hand		40,281	14,283	54,564	47,778
		48,522	14,283	62,805	54,375
CREDITORS Amounts falling due within one year	12	(4,020)	-	(4,020)	(18,083)
NET CURRENT ASSETS		44,502	14,283	58,785	36,292
TOTAL ASSETS LESS CURRENT LIABILITIE	S	61,242	14,283	75,525	51,827
NET ASSETS		61,242	14,283	75,525	51,827
FUNDS Unrestricted funds Restricted funds	13		/	61,242 14,283	45,087
Restricted fullds				14,283	6,740
TOTAL FUNDS				75,525	51,827

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on	. and	were
signed on its behalf by:		

J Henderson - Trustee

Notes to the Financial Statements for the Year Ended 31st December 2021

1. GENERAL INFORMATION

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

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

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

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

All resources expended are inclusive of irrecoverable VAT.

Tangible fixed assets

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

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

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Financial instruments

Cash and bank

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

Page 7 continued...

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

2. ACCOUNTING POLICIES - continued

Financial instruments

Trade debtors

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

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

Trade creditors

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

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

2021

Support

2020

3. DONATIONS AND LEGACIES

	£	£
Donations	250	103
Nith District Salmon Fishery Board - Core funding	35,300	35,000
	35,550	35,103

4. CHARITABLE ACTIVITIES COSTS

	Direct	costs (see	
	Costs	note 5)	Totals
	£	£	£
Fishery Management	23,635	6,691	30,326
Fishing for the Future	15,296	3,050	18,346
National Electrofishing Programme	13,589	-	13,589
Salmon Pressure Tool Project	1,800	-	1,800
Nith Smolt Tracking Project	33,904	1,461	35,365
	88,224	11,202	99,426

5. SUPPORT COSTS

		Governance	
	Management	costs	Totals
	£	£	£
Fishery Management	5,671	1,020	6,691
Fishing for the Future	3,050	-	3,050
Nith Smolt Tracking Project	1,461	-	1,461
	10,182	1,020	11,202

Page 8 continued...

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

5. SUPPORT COSTS - continued

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

				2021	2020
			Nith		
		Fishing	Smolt		
	Fishery	for the	Tracking	Total	Total
	Management	Future	Project	activities	activities
	£	£	£	£	£
Insurance	1,545	-	-	1,545	1,264
Bank charges	150	-	-	150	120
Sundries	2,256	3,050	-	5,306	3,153
Depreciation of tangible and					
heritage assets	1,720	-	1,461	3,181	3,224
Accountancy	1,020	-	-	1,020	1,020
	6,691	3,050	1,461	11,202	8,781

6. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	3,180	3,224

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

8. STAFF COSTS

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

Biologist Education and Angling Development Office	2021 1 1	2020 1 -
	2	1 1

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds £	Total funds £
	£		
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,102	1	35,103
Charitable activities			
Fishery Management	2,155	-	2,155
Invasive Non-Native Species Project	6,136	-	6,136
Fishing for the Future	-	16,880	16,880
Salmon Pressure Tool Project	-	3,600	3,600
Nith Smolt Tracking Project	-	16.247	16.247

Page 9 continued...

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

·•	COMPARENT LOT OR THE STATE OF THE		Unrestricted fund £	Restricted funds	Total funds £
	Total		43,393	36,728	80,121
	EXPENDITURE ON				
	Charitable activities		25.862	502	26 145
	Fishery Management Fishing for the Future		35,862	583 17,561	36,445 17,561
	Salmon Pressure Tool Project		_	3,600	3,600
	Nith Smolt Tracking Project		-	14,217	14,217
	Total		35,862	35,961	71,823
	NET INCOME		7,531	767	8,298
	RECONCILIATION OF FUNDS				
	Total funds brought forward		37,556	5,973	43,529
	TOTAL FUNDS CARRIED FORWARD		45,087	6,740	51,827
10.	TANGIBLE FIXED ASSETS				
		Plant and	Motor	Computer	
		machinery	vehicles	equipment	Totals
	COST	£	£	£	£
	At 1st January 2021	19,960	10,500	3,144	33,604
	Additions	4,385	-	-	4,385
	At 31st December 2021	24,345	10,500	3,144	37,989
	DEPRECIATION				
	At 1st January 2021	7,440	8,630	1,999	18,069
	Charge for year	2,545	465	170	3,180
	At 31st December 2021	9,985	9,095	2,169	21,249
	NET BOOK VALUE				
	At 31st December 2021	14,360	1,405	975	16,740
	At 31st December 2020	12,520	1,870	1,145	15,535

Page 10 continued...

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

11.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2021	2020
	Trade debtors		£ 7,924	£ 6,391
	Prepayments and accrued income		317	206
	1.00			 -
			8,241	6,597
12.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
			2021	2020
	Trade creditors		£ 3,000	£ 17,063
	Accrued expenses		1,020	1,020
	•			<u> </u>
			4,020	18,083
13.	MOVEMENT IN FUNDS			
			Net	A .
		At 1.1.21	movement in funds	At 31.12.21
		£	£	£
	Unrestricted funds			
	General fund	45,087	16,155	61,242
	Restricted funds			
	Fishing for the Future	5,103	9,180	14,283
	Nith Smolt Tracking Project	1,637	(1,637)	-
		6,740	7,543	14,283
				14,203
	TOTAL FUNDS	51,827	23,698	75,525
				===
	Net movement in funds, included in the above are as follows:			
		Incoming	Resources	Movement
		resources £	expended £	in funds £
	Unrestricted funds		~	
	General fund	46,481	(30,326)	16,155
	Restricted funds			
	Fishing for the Future	27,526	(18,346)	9,180
	National Electrofishing Programme	13,589	(13,589)	-
	Nith Smolt Tracking Project Salmon Pressure Tool Project	33,728 1,800	(35,365) (1,800)	(1,637)
	Samon Fressure Tool Froject		(1,000)	
		76,643	(69,100)	7,543
	TOTAL BUNDS	102 104	(00.426)	22.600
	TOTAL FUNDS	123,124	(99,426)	23,698

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

Unrestricted funds	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
General fund	37,556	7,531	45,087
Restricted funds			
Fishing for the Future	5,973	(870)	5,103
Nith Smolt Tracking Project		1,637	1,637
	5,973	767	6,740
TOTAL FUNDS	43,529	8,298	51,827
Comparative net movement in funds, included in the above are as follows:			
	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	43,393	(35,862)	7,531
Restricted funds Fishing for the Future Nith Smolt Tracking Project Salmon Pressure Tool Project	16,881 16,247 3,600	(17,751) (14,610) (3,600)	(870) 1,637
	36,728	(35,961)	767
TOTAL FUNDS	80,121	(71,823)	8,298
A current year 12 months and prior year 12 months combined position is as	s follows:		
	At 1.1.20	Net movement in funds £	At 31.12.21 £
Unrestricted funds	~	£	2
General fund	37,556	23,686	61,242
Restricted funds Fishing for the Future	5,973	8,310	14,283
TOTAL NUMBER	40.700	21.00.5	
TOTAL FUNDS	43,529	31,996	75,525

Page 12 continued...

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

Incoming resources	Resources expended	Movement in funds
£	£	£
89,874	(66,188)	23,686
44.407	(36.097)	8,310
13,589	(13,589)	-
49,975	(49,975)	-
5,400	(5,400)	-
113,371	(105,061)	8,310
203,245	(171,249)	31,996
	resources £ 89,874 44,407 13,589 49,975 5,400	resources

Fishing for the Future Project

This is an education project that aims to get young people into angling whilst providing them with a knowledge and respect for the aquatic environment. The project delivers a range of outdoor education sessions to schools throughout Nithsdale, including Primary and Secondary schools, and runs angling taster days throughout the summer. As part of the project, the Nith Young Anglers Club was developed to provide a regular angling outing with professional angling instructor for children that want to learn more about angling. This project is funded by the Holywood Trust and Misses Robinson's Trust and supported by the Nith District Salmon Fishery Board.

National Electrofishing Programme

The National Electrofishing Programme Scotland is a Scottish Government led project to assess juvenile salmon populations throughout Scotland. The Nith Catchment Fishery Trust was assigned 28 sites to survey during 2018 and 2019.

Nith Smolt Tracking Project

The Nith Smolt Tracking Project is locally funded by D&G Council's Regionwide Coastal Communities Fund and the Holywood Trust and supported by the Nith District Salmon Fishery Board. The project entails trapping 50 salmon smolts from the Upper Nith and tagging them with acoustic tags. These will enable the detection of the salmon smolts as they migrate down the river Nith and out into the Solway, providing data on how quickly the smolts travel down the river, survival rates and if there are any points in the river where higher losses occur. The project also has a community engagement and education element, specifically with coastal communities between Colvend and Glencaple. The trapping and tagging of the smolts will take place in April/May 2021 with data being received in June/July. Andrew Gillian, Fishery Assistant is funded via the project. This project is in addition to the Atlantic Salmon Trust's West Coast Salmon Smolt Tracking project and will provided additional data as the smolts migrate up the West Coast of Scotland.

Salmon Pressures Tool

This project was funded by Scottish Government to conduct a desktop exercise to identify pressures on salmon populations. We completed this for the Nith Catchment and for the Laggan and Sorn.

Page 13 continued...

Notes to the Financial Statements - continued for the Year Ended 31st December 2021

14. RELATED PARTY DISCLOSURES

During the year under review the Charity received from the Holywood trust the sum of £22,525 (2020- £13,380) as a grant towards the Fishing for the Future Project and £33,728 as a grant towards the Nith Smolt Tracking Project. Trustee $\,$ Mr Weatherall has close family members who serve as Trustees of the Holywood Trust.

15. PENSION COMMITMENTS

The charity pays contributions to employees individual pension schemes. The pension cost charge represents contributions paid by the charity to these individual schemes and amounted to £1,597 (2020 - £1,115).

<u>Detailed Statement of Financial Activities</u> for the Year Ended 31st December 2021

for the Year Ended 31st December 2021		
	2021	2020
	£	£
INCOME AND ENDOWMENTS		
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	250	103
Nith District Salmon Fishery Board - Core funding	35,300	35,000
	35,550	35,103
	33,330	33,103
Charitable activities		
Biologist work	10,917	8,291
Grants	76,642	36,727
	97.550	45,018
	87,559	45,018
Other income		
Sundry Income	15	-
Total incoming resources	123,124	80,121
EXPENDITURE		
Charitable activities		
Wages	65,977	44,425
Social security	2,333	1,082
Pensions Telephone	1,598 523	1,115 561
Postage and stationery	1,169	501
Advertising	264	_
Motor & travel expenses	4,457	2,032
Training	440	25
Clothing & personal protective equipment	697	544
Project costs Project costs	9,716 983	12,836
Repairs & maintenance Transport, hotels & subsistence	983 67	422
Transport, notes & subsistence		
	88,224	63,042
Support costs		
Management Insurance	1,545	1,264
Bank charges	1,343	1,204
Sundries	5,306	3,153
Plant and machinery	2,545	2,209
Motor vehicles	465	625
Computer equipment	171	390
	10,182	7,761
	10,162	7,701
Governance costs		
Accountancy	1,020	1,020
Total resources expended	99,426	71,823
Net income	23,698	8,298
11C IIICUIIC	23,070	0,290