Annual Report 2016

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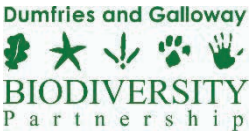
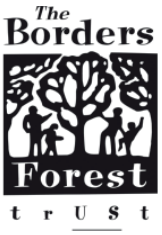
The River Annan District Salmon Fishery Board and the River Annan Trust would like to thank the following organisations for their support during 2016.





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Chairman's Introduction

Following yet another challenging year for salmon anglers on the Annan and in many other parts of the country, I would like to take this opportunity to discuss the ongoing Wild Fisheries Reform (WFR) process and the measures introduced by Scottish Government (SG) to try and address declining adult salmon returns to Scotland's iconic rivers.

2016 has seen numerous developments in WFR and it should be recognised that our organisation has contributed considerable resources to ensure that important local issues are considered as part of wider discussions. I have been attending regular Joint Working Group meetings with delegates from SG and the fisheries management sector to discuss technical aspects of the reform such as the form of the proposed Fishery Management Organisations (FMOs), financing the new management system and developing new legislation to underpin an all species approach to fisheries management.

It is widely accepted that existing fisheries legislation was outdated and excessively focussed on Atlantic salmon, and to some extent, sea trout. Furthermore, the Annan has specific legislative nuances associated with the historical Solway Act and complexities due to the Scottish/English border. A draft of the new legislation was published in February and following consultation the general consensus was that the proposed regulatory framework is clear, fit for purpose and enforceable.

Following pressure from the EU and NASCO to address declining salmon stocks, 2016 also saw the introduction of Conservation Regulations. This new scheme categorised rivers based on Conservation limits, which are the minimum acceptable (target) levels of spawning required to sustain a self-perpetuating wild population of fish. Serious concerns were raised about the data and methodologies that were used to determine the conservation limits for each river. Throughout 2016, biologists from around the country worked closely with government scientists to refine the data and methodology. Chris Stones has been developing GIS mapping to quantify wetted areas and Tony Donnelly joined the exploitation rates working group. To further enhance our understanding of local salmon populations, Marine Scotland Science commissioned a study into reproductive potential of adult salmon. Similar studies are also taking place on the River Lochy and North Esk and it will be interesting to quantify if there are regional variations in fecundity.

While the WFR has consumed a significant amount of Fishery Board resources I am pleased to report that the River Annan Trust has remained focussed on delivering practical environmental improvements to benefit our fish populations and wider catchment. Chris has continued to deliver the INNS project which is currently in its final year of funding through the Water Environment Fund and he continues to explore new funding avenues that will allow us to tackle threats posed by invasive species. Sarah King joined us in summer 2016 to contribute toward the Restoring Annan's Water (RAW) catchment management initiative and has quickly established herself as a valued member of the team. We remain hopeful that funding will be forthcoming in 2017 to initiate formal delivery of RAW objectives.

Alister Jack

Salmon

Fig 1 - *Newbie regular Iain Graham returning the first salmon of the 2016 season.*

The 2016 salmon fishing got underway on Thursday 25th February 2016 and river levels presented anglers with reasonable conditions for the first few weeks of the season. The first salmon of the 2016 season weighing 12lb was landed on March 5th from the Kingswell pool, Newbie Beat, by Iain Graham using a Devon Minnow. The following week the first fly caught salmon was landed from Pat's Bridge, again on Newbie beat, by Tony Donnelly.

As the season progressed there were promising signs in late spring/early summer as salmon congregated in the Solway during a period of dry weather. Haaf net fisherman reported intercepting good numbers of salmon during the second half of May and this run timing was reflected in other west coast systems along the Galloway and Argyll regions.

Rain finally arrived in late June and we were fortunate to experience good fishing conditions throughout most of the summer off the back of regular spates. Fishing peaked on lower river beats such as Cleuchhead and Hoddom in early August boosted by the arrival of reasonable grilse numbers in late July. After mid-August any significant runs of salmon ceased and the last truly fresh salmon of the 2016 season was landed by Jason Walls from Mein Stream, Cleuchhead beat on August 15th.

Middle river beats such as Halleaths and Dryfeholm fared better in late August and September as fish held in these parts in preparation for ascending the Kinnel, Ae and Dryfe tributaries. The occasional salmon was landed on lower beats until the end of the season but it remains clear the autumn run is now all but absent. This continues to emerge as a national trend as season 2016 saw the larger east coast systems including the Tweed struggle for fish after August.

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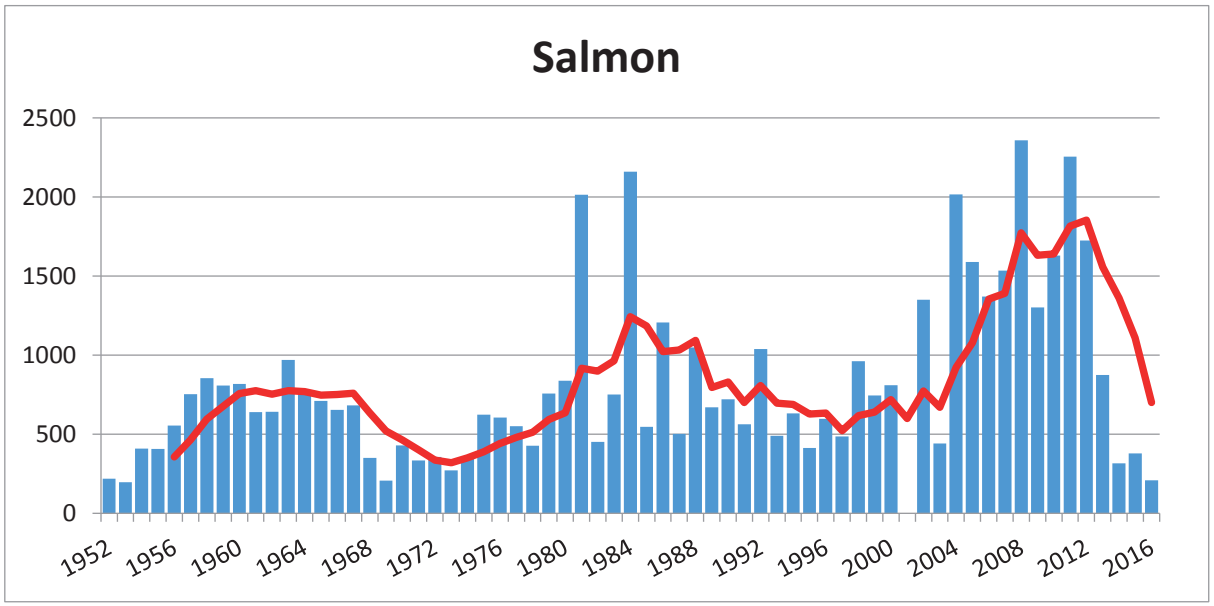
Fig 2 - *River Annan Rod & Line catch salmon data from 1952 - 2016*

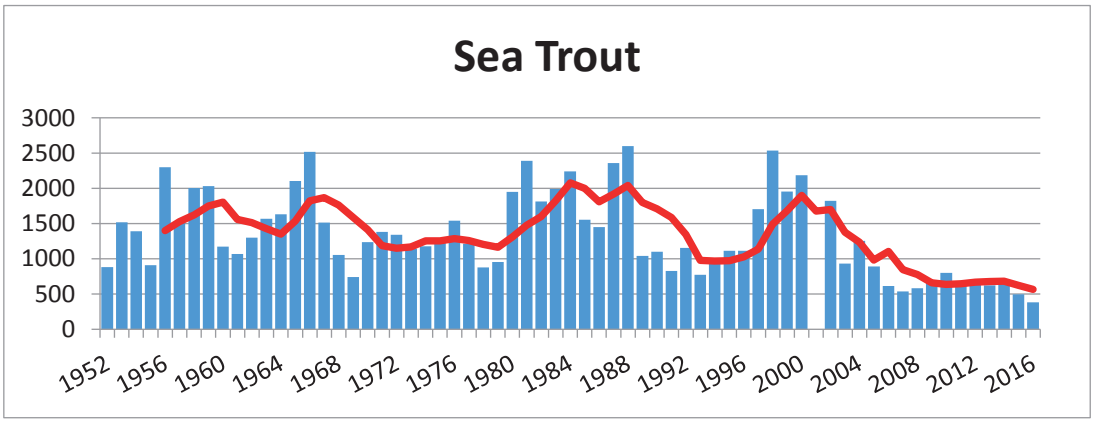


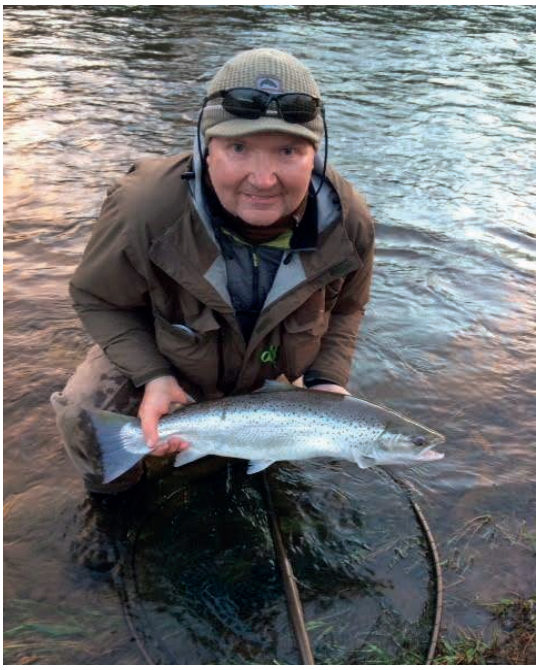
The total rod catch of salmon/grilse for season 2016 was 208. The haaf nets retained an additional 35 fish as part of the MSS fecundity study and released a further 147. The majority of salmon intercepted by haaf nets were landed in May and June and this reinforces the fact that the peak of the Annan salmon season is now through the summer months. Without question the designation of the Annan as a category 3 river had a significant negative influence on the willingness of both local and visiting anglers to fish the river. Permit sales suggest angler numbers declined by 50%, had it not been for this reduction in angler effort it is likely catches would have been similar to the past few seasons.

Sea Trout

The largest sea trout landed in 2016 was captured by AAPGAI instructor and Newbie regular Derek Kelly. The 11lb female sea trout was landed at the end of March and it would be difficult to find a better example of a fresh run sea trout. Despite the low water conditions in late May and June, sea trout crept their way up the system and were well distributed throughout the main river by late June. Sadly fishing conditions were less than ideal with strong winds and cool air temperatures dominant throughout the most of June. July was a much kinder month which saw the river receiving regular small floods followed by a few days of settled conditions. Sea trout up to 3lb could be captured in most pools when fishing on a falling river through July and the first half of August. On Saturday 6th August anglers on Hoddom reported large numbers of sea trout moving through the beat, possibly fish that had held in the lower river before ascending the Water of Milk.

Fig 3 - *River Annan Rod & Line catch sea trout data from 1952 - 2016*





The rod catch of 383 sea trout for the 2016 season is reasonable given that most sea trout were a by-catch for salmon anglers fishing during the daytime. Dryfeholm and Halleaths still retain a few syndicate rods that are passionate about the evening/night sea trout fishing but there is now very little night time sea trout angling taking place on the Annan. Given there is such low rod effort for sea trout it is clear from catches that there are enough fish present to keep anglers entertained and had more salmon anglers been present we are certain that catches would have been similar to previous years.

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Fig 4 - *AAPGAI instructor and Newbie regular Derek Kelly returning a fine Annan sea trout*

Brown Trout

Fig 5 - *A prime 3lb Annan brown trout from the Lower Kinnel*

Spring was late to arrive and there was very little in the way of settled conditions throughout April and early May. March brown hatches provided small flurries of activity around mid-April and there were some respectable hatches of grannom and olives by mid-May. The specimen brown trout fishing peaked at the end of May and the river was well attended by anglers from all over the UK and a few from Europe. The river was in a favourable condition throughout this period and anglers caught readily on dry flies. By early June the day time fly hatches were beginning to wane and the best fishing was had in the evenings from 7pm until dark.

Our specimen brown trout fishing remains consistently good and there was no suggestion the severe flooding over the winter had an impact on adult trout populations or the abundance of fly life. The limiting factor seems to be settled weather conditions and this is now the third consecutive year where we are bemoaning the lack of conditions that dry fly anglers dream of. Upper river beats remain the favourite haunt for the dry fly anglers but many anglers also take advantage of the excellent nymphing and wet fly water that is available on the lower river beats such as Hoddom or Cleuchhead.

Fig 6 – *Ephemera danica, a considerable meal for any trout*

An exciting development is the increasing presence of the iconic mayfly species, Ephemera Danica, on the upper river. E. danica is the same species of mayfly that anglers associate with “Duffer’s Fortnight” fishing on world famous brown trout fisheries such as the River Test and Lough Corrib. Head bailiff, Michael Fearns, has been aware of their presence for the past four seasons. They appear to have originally colonised the heavily modified Dalmakether Burn which flows under both the M74 and B7076 service road before joining the Annan just south of Johnstonebridge. The local theory is that the mayfly were accidently introduced when the upper river used to be stocked with brown trout. Hatches peaked in June last year and females carrying eggs were reported as far upstream as Woodfoot Bridge, which is approximately four miles away. It will be interesting to see how the populations develop over the next few seasons. Should this species of mayfly become properly established it would further enhance the Annan’s reputation as one of the finest trout fisheries in the UK.

Grayling

Fig 7 – *Wonderful winter grayling from Minister's Pool, Upper Association beat.*

The first of our 2016/2017 winter grayling days was held on the 20th November with a further four days planned before the end of March 2017. The event on November 20th saw a record turnout with 54 anglers enjoying sport across 11 beats throughout the main river and lower Kinnel. We were fortunate that water conditions across the whole river were at a good height, clear and falling. Bright sun did cause problems for those fishing the more exposed and open beats and it was no surprise that some of these beats produced fish in the last couple of hours as the light started to fade. In total 152 grayling were caught.

Nine of these grayling measured over 46cm and other returns show a good variety in sizes and year classes including some of this year's juveniles.

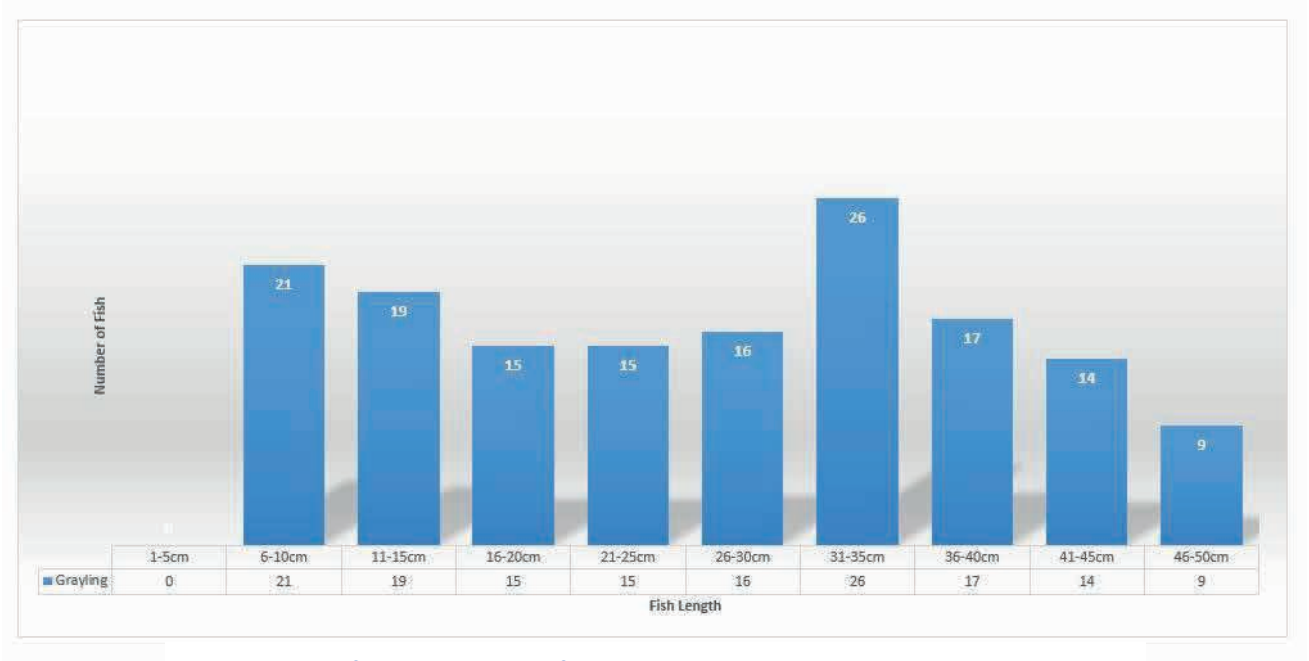


Fig 8 – Length frequency graph of grayling captured *during a winter grayling event*

Fig 9 – *Catchment wide Salmon and trout fry densities*

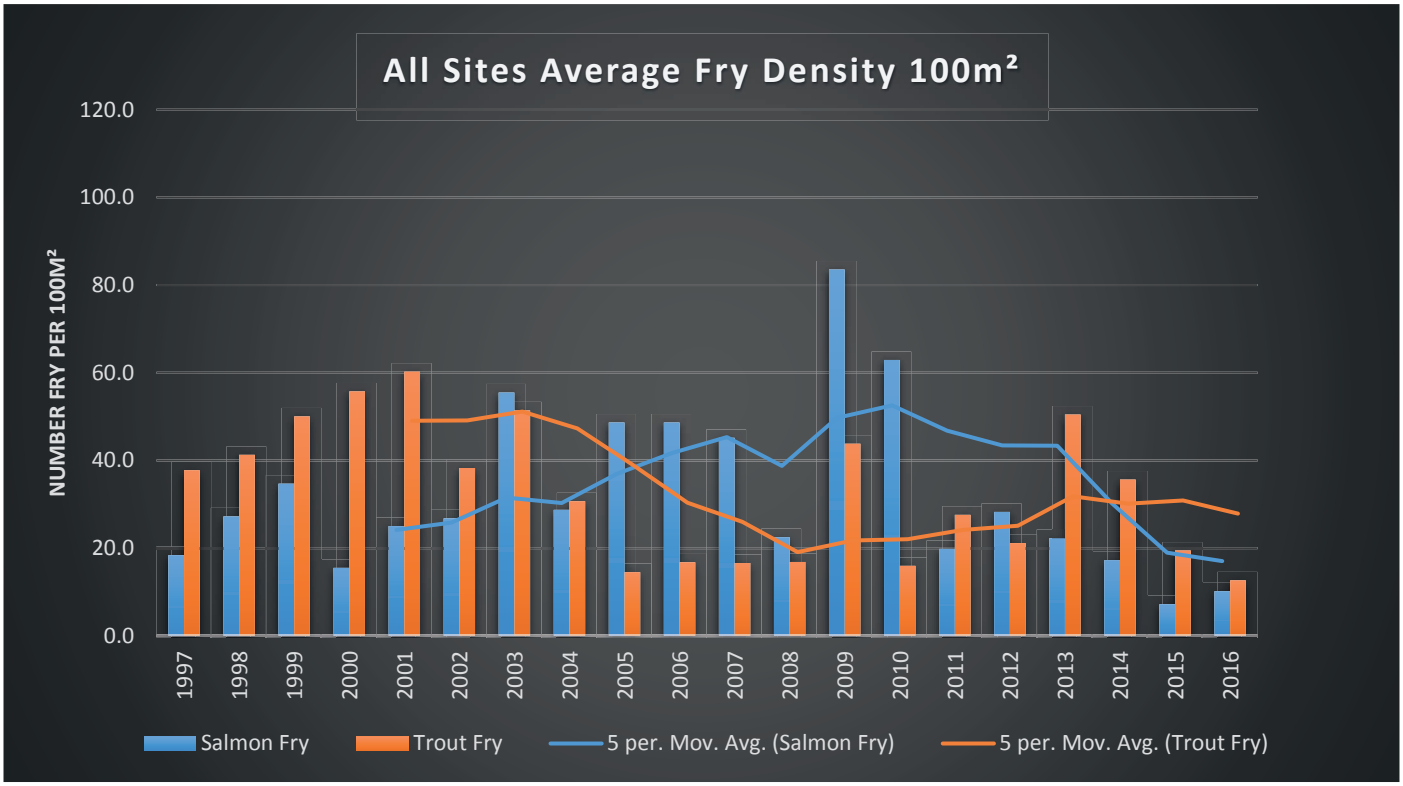
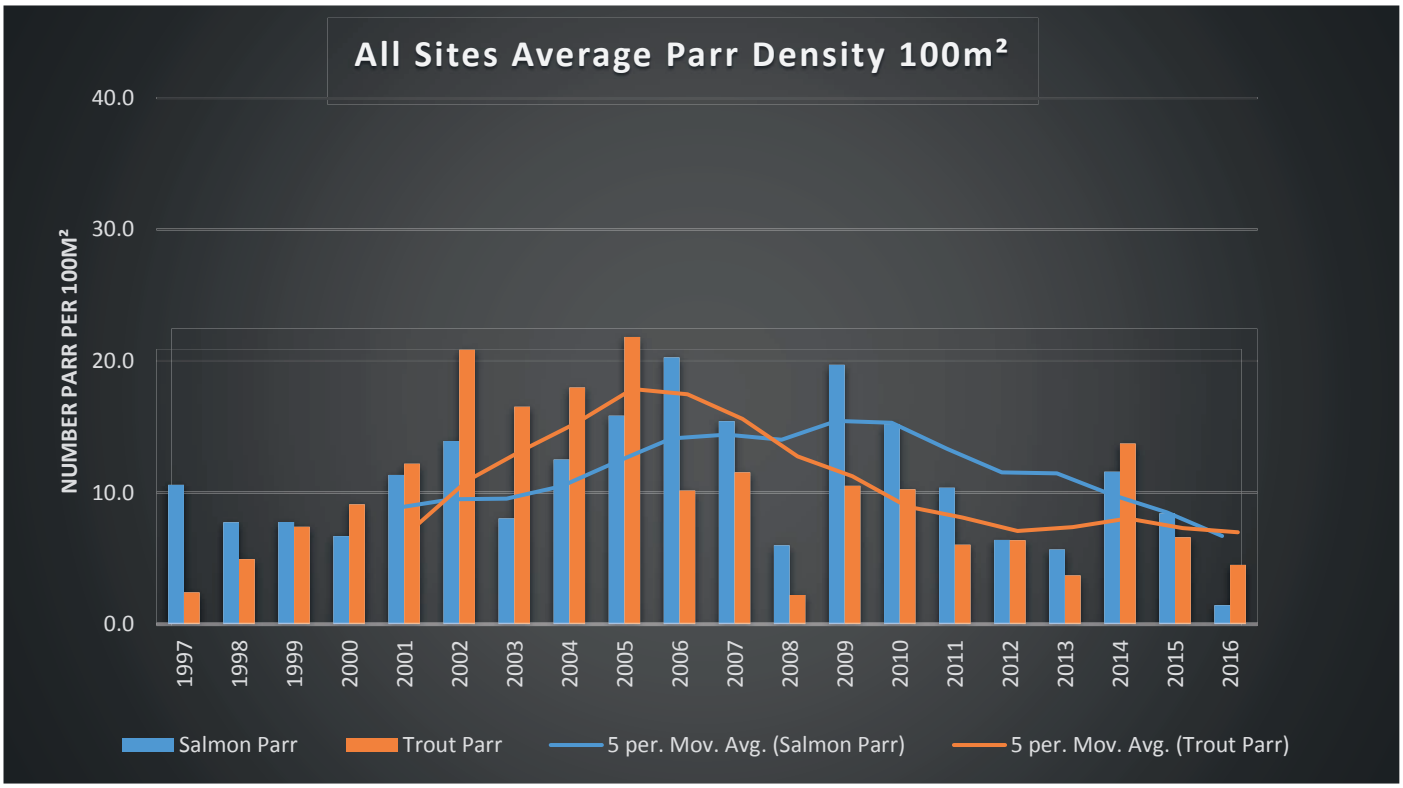


Fig 10 – *Catchment wide Salmon and trout parr densities*



Average salmon fry and parr densities continue to decline across the entire Annan catchment. Interestingly salmon fry density does seem to reflect the trend in the rod and line and fishery over the past five seasons, since 2012. With no significant increase in environmental pressures on our freshwater environments, the results of electrofishing surveys definitely indicate that the influence of marine survival and returning adults is the biggest factor influencing salmon populations on the Annan. These concerns can be supported by the trends in adult numbers and run timings nationally across Scotland. We would suggest that a healthy population of salmon fry would be >25 per/m² and salmon parr would ideally be >10 per/m². Densities during the mid-2000s clearly achieved these targets on an annual basis meaning that smolt escapement should have been at similar levels to previous generations. This is another strong indication that marine survival is significantly decreasing.

Trout fry and parr numbers are slightly down at the same sites. However, the habitat characteristics of the survey sites used to form the graphs are more favourable for salmon. Therefore caution should be applied when making assumptions about trends in the trout populations. It is possible that when salmon fry numbers decrease following poor recruitment years, this provides opportunity for trout to populate the less favourable habitat for their species.

This theory may go some way to explaining the opposing dominance of each species' juvenile stages illustrated by the alternating trendlines in the fry and parr graphs.

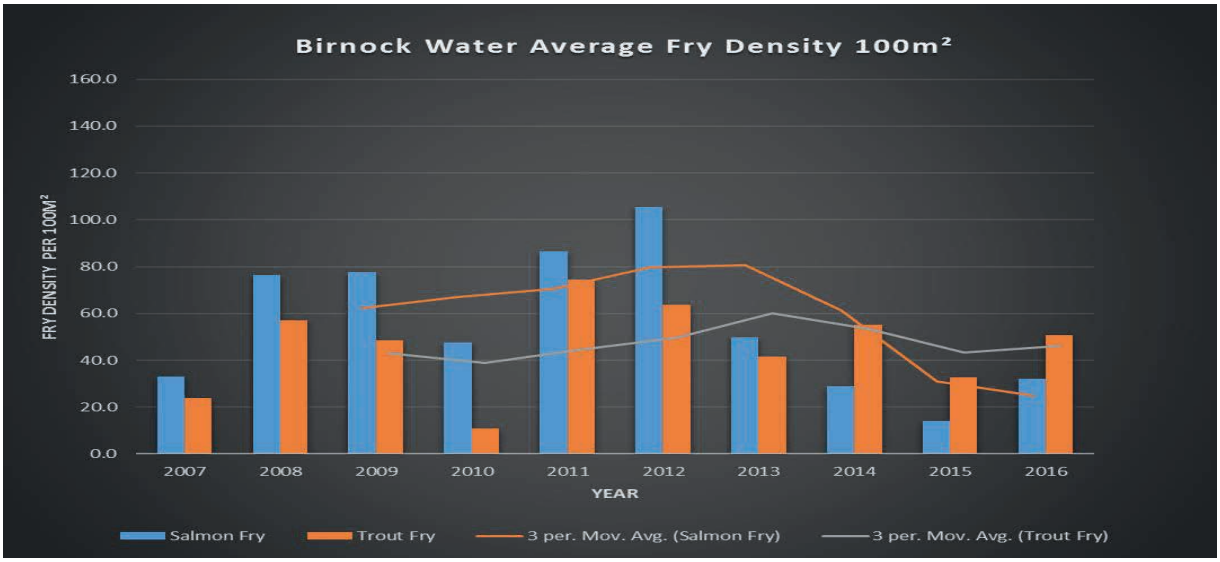
The following assumptions have been made when interpreting electrofishing data

- Figures are based on a minimum density, single run survey method.
- These trends may not be representative of population dynamics at a site specific level
- All sites used in this assessment are easily accessible to Atlantic salmon, and both (resident & migratory) forms of brown trout.
- Sites are considered provide moderate to excellent instream habitat which is scored based on preferred habitat for Atlantic salmon.
- Sites are should therefore be considered to represent optimal habitat for salmon.

Impacts of Winter Flooding

Following the extreme flooding events of winter 2015/2016 electrofishing was undertaken with some trepidation that peak flow events could have had a significant influence on the survival of ova and juvenile salmonids in the river. The morphology of the tributaries and main river was largely unaffected compared to the scale of damage caused on other rivers such as the Cumbrian Eden and Aberdeenshire Dee. While there were instances of severe bank erosion and breaching of flood embankments the river channel remained almost unchanged. The fact the Annan is a low gradient system with smaller substrates would suggest the mainstem and larger tributaries are more stable.

Fig 11 – *Salmon and trout fry densities on the Birnock Water*

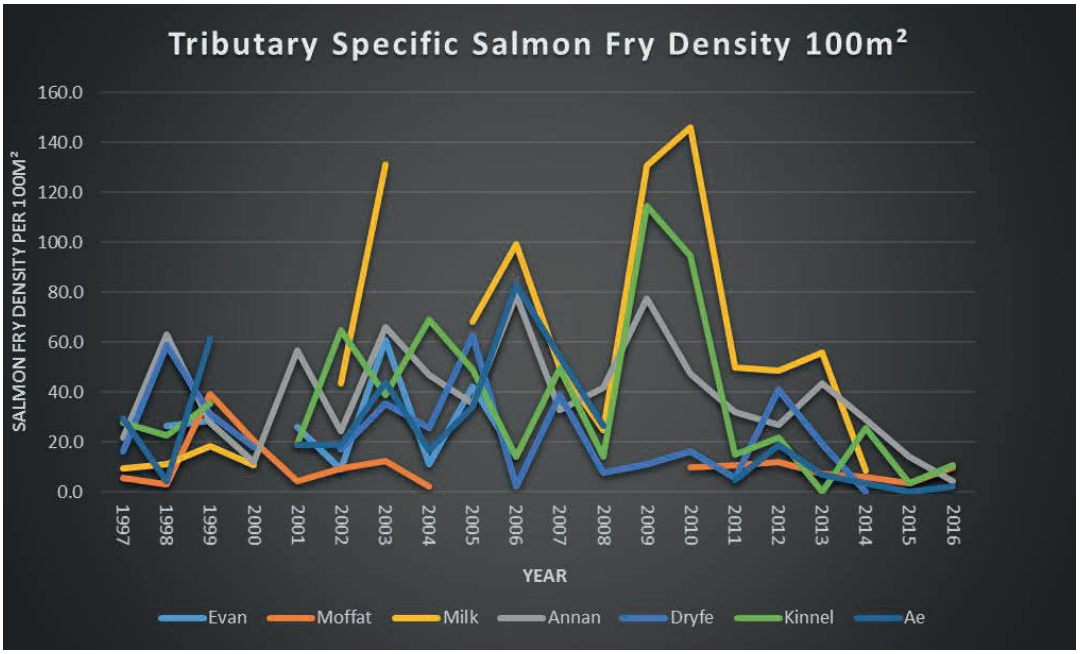


Electrofishing results indicate that where salmon had successfully spawned egg survival was not significantly impacted by high water flows. Figure 11 summarises long term electrofishing surveys on the Birnock Water which has been surveyed annually. The site is situated in the heart of Moffat town and the channel is highly modified for flood prevention purposes. The artificial nature of the channel at this location means that it is likely to experience unnaturally high water velocities during peak flows. Therefore, it could be anticipated this would result in greater washout of substrates. Electrofishing data from other high gradient sites, such as those surveyed as part of the Harestanes Windfarm site, also indicate that winter floods did not have a serious negative impact on ova.

Other fishery board areas such as the Tweed and Spey have conducted reviews of their long-term electrofishing data to investigate the impacts on juvenile populations in years following extreme flood events. Data suggests that even if egg survival is impacted by flooding, subsequent juvenile development stages recover due to reduced competition for habitat and feed between individuals. This would only be true in river systems where egg deposition requirements are being met or exceeded, so may not currently apply to the Annan.

Tributary Specific Data

Fig 12 – *Average tributary specific salmon fry densities*



Following the high-profile flooding events during winter 2015/2016, there was a notable increase in the amount of instream and bankside engineering works taking place across the catchment during 2016. Fishery Board staff were kept busy during the spring and summer months liaising with SEPA to ensure that all work was appropriately licensed and undertaken in accordance with licence conditions. On four separate occasions we raised concerns and expressed disappointment at the scale of the work that had been consented. Our concerns related specifically to sections on the Annan Water and Water of Ae, downstream of the A701 road bridge. It is very difficult to see how the engineering can be justified as a sustainable management option from either a morphological or fish ecology perspective.

Fig 13 – A heavily engineered section of the Annan Water, now lacking instream and bankside cover.

Timed surveys were repeated for the third consecutive year on the lower reaches of the Kinnel and Ae at sites that have been affected by instream engineering. We will continue to commit resources into gathering data which can be used as evidence for any deleterious impacts caused by future works. 16.5km of habitat was surveyed for salmon redds in late 2016 and spawning sites can be revisited in 2017 should there be any concerns that they have been disturbed. On a positive note, it was encouraging to see healthy numbers of salmon at sites upstream of the A701 and within the Forest of Ae, the difference simply being that the habitat at these sites is significantly better than in the lower 17km reach.

Also of concern is the crash in fish numbers on the Annan Water. As recently as 5 years ago the Annan Water supported excellent densities of salmon fry and parr, indeed parr densities were some of the best across the entire catchment. Clearly the challenge would be to demonstrate to regulators that fish numbers have collapsed as a direct result of instream modification rather than poor adult recruitment.

Juvenile numbers have also decreased on the Milk, Dryfe, Moffat and Kinnel tributaries. However, there does seem to be a relationship between the rate of decline and quality of habitat available. The Kinnel is without doubt now the healthiest tributary in the catchment. It may be possible that the excellent instream and bankside habitat on the Kinnel has maximised juvenile escapement and buffered for the effects of poor marine survival in recent years.

Wamphray Fish Pass

Engineering work on the new culvert and fish pass was due for completion by the end of September 2015 in advance of the autumn migration of adult salmon towards spawning grounds. Persistent flooding events delayed the fish pass becoming fully operational until late December 2015. Visual observations during the construction phase had identified adult salmon and sea trout attempting to ascend the partially constructed fish pass in mid-November 2015. We were hopeful that some salmon would have successfully passed over the barrier during the floods which delayed completion.

Electrofishing results from surveys undertaken in 2016 indicate that no adult Atlantic salmon were able to successfully ascend the fish pass during the construction phase in autumn 2015. It is therefore not yet possible to comment on the effect the fish pass has had on salmonid population dynamics at sites upstream of the culvert. Redd counts conducted along the Wamphray in December 2016 identified two small fish in one location which we believe to have been male grilse. As we have strong evidence that very few adult fish were able to ascend from the main river into tributaries during autumn 2016, it is highly likely that we will conduct additional timed electrofishing surveys sites in 2017 to explore more of the Wamphray in search of locating successful salmon spawning sites.

Fig 14 – *An aerial view of the new Wamphray Fish Pass. Photo courtesy of Network Rail and Amalgamated Construction Ltd.*

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Redd Surveys

Between the middle of September and late December there was very little in the way of meaningful rainfall in the catchment. The river remained low throughout this period and any rainfall only produced small lifts that did little to clean substrates or allow fish to ascend the tributaries. These low water conditions presented ideal conditions for redd count surveys and useful data was gathered to help inform priorities for the 2017 electrofishing programme. In total we surveyed 73.85km of the catchment and noticed a marked increase in spawning activity during the first two weeks in December.

Table 1 – *Tributary specific redd count survey lengths*

River	Survey Length (Km)	Salmon	Trout	Unknown
Ae Water	16.5	15	11	3
Moffat Water	13.19	7	4	3
Annan Water	1.2	3	7	4
Evan Water	2.5	3	1	0
River Annan	15.02	43	8	1
Wamphray Water	2.4	7	3	0
Kinnel Water	11.7	2	0	0
Broadshaw Burn	2.89	0	0	0
Dryfe Water	4.52	0	0	1
Water of Milk	3.93	1	4	0
Total	73.85	81	38	12

We can conclude from the surveys that the density of salmon redds on the mainstem was 2.8 per km compared to that of 0.64 km on the tributaries. The contrast between these two figures was undoubtedly due to the low water conditions preventing access into the tributaries. The obvious increase in mainstem spawning following a prolonged dry autumn does raise questions about how we monitor juvenile populations in mainstem sites where electrofishing operations are almost logistically impossible to carry out in a consistent manner.

Redd counts on the upper main river, between Lochbrow farm and Three Waters Meet, indicate there was successful spawning in the tail of almost every pool. There was little evidence of overcutting or high density of redds which indicates spawning activity was the result of one or two females holding in pools before dropping back to spawn in the tail of the pools. The gravel runs/glides by Lochbrow farm were an exception, in this area the density of redds was much more encouraging.

Fig 15 – *Numerous salmon redds at Lochbrow*

The entire lower half of the River Ae was surveyed and this information will be used to help inform SEPA of areas where any proposed gravel removal/channel modification works must be avoided. The sites will also be revisited using timed electrofishing surveys in 2017 to assess the survival of the ova and impacts of long term habitat degradation.

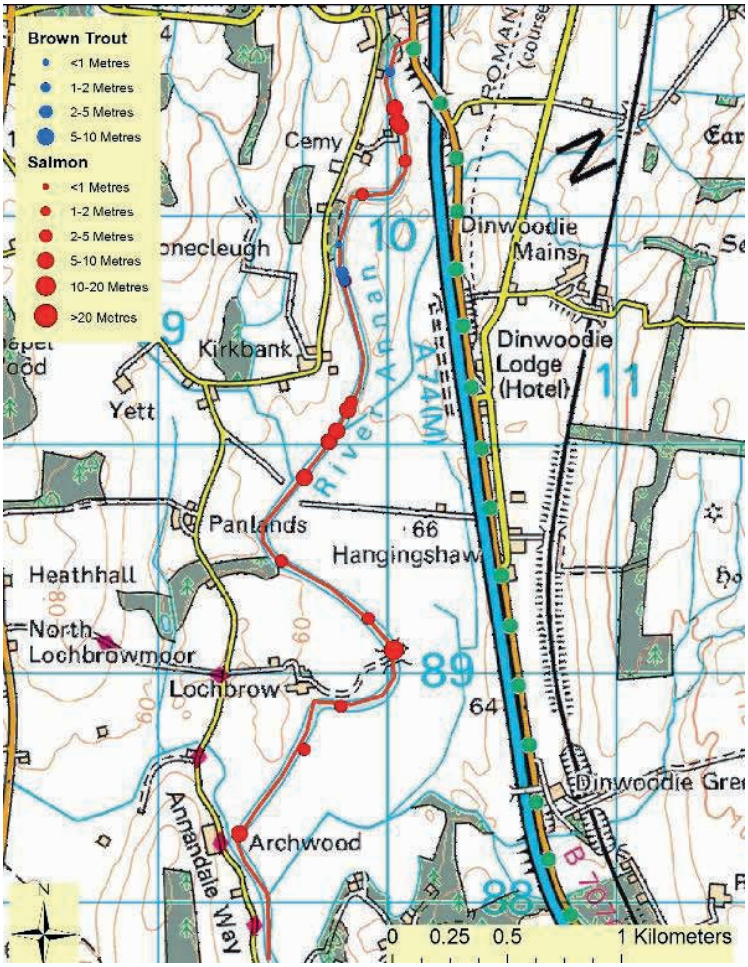

Fig 16– *Map illustrating Redd size and frequency at Lochbrow Farm, Applegarth beat*

Celtic Sea Trout Project

The Celtic Sea Trout Project (CSTP) was an INTERREG IVA funded collaborative project which investigated the status, distribution, genetics and ecology of sea trout populations around the Irish Sea. The project aimed to improve the management and long term future of sea trout in the Celtic seas by providing information and management advice, and by establishing a wider awareness and long term network of people working to secure the future of sea trout.

Participants were Bangor University, Inland Fisheries Ireland, University College Cork, The Environment Agency Wales and the EA England, Isle of Man Government, Nith District Salmon Fisheries Board, Galloway Fisheries Trust, the River Annan District Salmon Fisheries Board and Buccleuch Estate (Border Esk). Many other groups gave support and major feature of the programme was sampling of sea trout by anglers throughout the participating countries.

Research was focused on 5 key themes: (1) population structuring, (2) variation in abundance (3) life histories, growth and stock structure, (4) feeding, and (5) improving decision making and management advice. Following an extensive sampling programme and in-depth analyses of the data collected, a comprehensive technical report was produced detailing the many varied outputs of the project. Some of the key findings outlined in the report are summarised below. The full-length report can be found at http://celticseatrout.com/technical-report.pdf.

Key Findings:

- Nine genetically distinct regional groups were identified, with clear differences in the areas that these groups occupied during their feeding migration.
- Sandeels and sprat were by far the dominant prey items of sea trout, however there appear to be differences in diet composition between different regions of the Irish Sea.
- Between-river variations in sea trout abundance were significant, however abundance tracked closely amongst regions and countries, indicating common factors acting on catches and possibly stocks.
- Factors such as productivity of the water and land cover type seemed to influence sea trout fishery status. Rivers with low alkalinity, higher forest cover and less intensive land use tended to be better sea trout rivers
- Scale reading and analysis of biological features demonstrated variation between regions for a range of traits, including smolt age, marine growth, and annual post-smolt survival.
- There was evidence of long-term changes in stock life history features. These long-term changes might be the consequences of climate change, but the proximate factors and mechanisms are unclear.
- The CSTP outputs will function as a baseline and important reference point for other studies. The improved descriptions of growth, age and size structure and fecundity will facilitate the mathematical modelling of sea trout stocks to advise decision-making and management.

Fig 17 – *A sea trout from the water of Dryfe being processed and measured*

Conservation Regulations

The Conservation of Salmon (Scotland) Regulations 2016 outlined a system whereby the killing of Atlantic salmon in inland waters will be managed on an annual basis by categorising their conservation status. Assessing the conservation status of salmon is a straightforward idea: determining whether or not the number of salmon spawning is likely to be above a critical threshold level. Marine Scotland Science (MSS) are responsible for determining conservation limits and have developed a modelling system that considers a number of biological and environmental factors.

The critical threshold level is usually expressed in terms of required egg deposition (egg target). Estimation of the actual number of spawning salmon relies on information from fish counters and rod catches. The estimated number of eggs produced by that stock can be obtained using information on the relationship between rod catch and stock levels, the proportion of fish that are female and the mean egg content of those individuals. Estimated egg deposition can then be compared to the egg target for a given stock. Egg targets are available from a number of study rivers and expressed in terms of eggs per square meter of the river.

The use of conservation limits as a management tool is internationally accepted and the principal is fully supported by the RADSFB. However, managing the uncertainties in this assessment results in some complexity. ICES and countries reporting to NASCO have developed pragmatic approaches for applying conservation limits and these methods have been drawn on to construct the system for Scotland. Concerns over flaws in the modelling have been addressed by establishing various working groups comprised of local Trust/Board biologists and MSS scientists. Following constructive discussions over winter 2015/2016, MSS were able to utilise more locally collected biological data to help improve the accuracy of data being fed into the model. The following refinements have been made to the process used to determine conservation status for the 2017 season:

•**Distribution of salmon -** In conjunction with Scottish Fisheries Co-ordination Centre a consultation exercise was undertaken to update information on the distribution of salmon and the extent to which they can access/utilise habitat within river systems. The outcome of the consultation resulted in the wetted area estimates for the whole of Scotland being reduced by 11% and applied during the recalculation of each river's assessment. We continue to develop our own GIS mapping project to more accurately quantify wetted area and habitat quality. Details of our progress are provided on page 6.

•**River level data** - The regulations for 2016 were based on fisheries district, with the aim of moving over to assess by river when available data allowed. Over the past year an exercise has been undertaken to allocate catches to individual rivers and ensure that MSS rod catch statistics match those collected locally. This process has involved contacting fishery owners using a combination of post, phone calls and e-mail, asking them to identify those rivers associated with their fisheries and to allocate reported catch to individual rivers. We would again remind all anglers and fishing proprietors that accurate and prompt reporting of catches to both the Fishery Board and Marine Scotland in Montrose is imperative if we want to establish an accurate assessment for the Annan.

•**Estimating number of salmon** - A method of estimating the number of salmon entering rivers in each month was developed using data from counters run by Marine Scotland, Scottish Power and Scottish and Southern Electricity. The model included the effects of flow on rod catches using data supplied by the Scottish Environment Protection Agency (SEPA). The relationship with flow was such that for a given catch a higher count would be expected at low flows compared to medium/high flows. As for 2016, information was also used on catches below the counter sites in order to account for salmon using these areas but not contributing to the counts. Flow data was obtained from http://nrfa.ceh.ac.uk/ and directly from SEPA.

•**Ages and sizes of fish** - Information on the ages and sizes of fish were modelled using scale sampling data collated from the following organisations – Galloway Fisheries Trust; Kyle of Sutherland Fishery Trust; Marine Scotland and

West Sutherland Fisheries Trust. Scale samples from the Annan fecundity study were provided to MSS in 2016 and the results will be added to modelling for 2018 onwards.

•**Sex Ratio** - Information on the proportion of grilse and multi-sea winter fish that are female was obtained using new genetic methods. Samples from 9 sites were used to give new all-Scotland values of 0.495 for grilse and 0.714 for multi-sea winter salmon.

•**Egg content of salmon** - The numbers of eggs in female fish were estimated using the relationship between fish length and egg content derived from data collected on the Rivers Conon, Dee, North Esk, Spey, Tay and Tweed. The relationship was found to differ with the number of years an individual spent in both freshwater and the marine environment. Fecundity data for Annan salmon was provided to MSS in 2016. This will help to provide a better understanding of egg deposition specific to the Annan and any variations in fecundity compared to other river systems.

Full technical details about the components of the assessment can be found on the Scottish Government website link:

http://www.gov.scot/Topics/marine/Salmon-Trout-Coarse/fishreform/licence/status/limits

Mapping Available Wetted Area on the River Annan

To better inform and contribute to the conservation limit modelling developed by MSS we have undertaken a substantial piece of work to quantify available wetted area and suitable salmon habitat within the River Annan catchment. Initially a desk based study was undertaken to assess the useable wetted area for spawning salmon within the river system. Using electrofishing data that has been collected for 20 years we can begin to map areas around the catchment where salmon are found and more importantly where they are not found. Additionally, we have a wealth of data on obstacles to fish passage, particularly from fieldwork assessment carried out in 2011 and 2015 and this can be used to exclude parts of the river that are not accessible by migratory fish. Analysis of the electrofishing data suggests that, in the River Annan at least, salmon do not spawn above an altitude of 360 metres, and sites over 250m may not routinely be utilised by salmon. This data alongside local knowledge of the catchment, can be used to remove wetted areas that are not accessible or suitable for salmon and identify priorities for future juvenile population monitoring. The next stage is to add data on wet widths which have been recorded at every electrofishing site since 1997. Using ArcGIS it should be possible to measure widths in areas where data is lacking. This should provide the most accurate representation of available wetted area for the River Annan.

It is important to develop an accurate picture of available/suitable areas for salmon around the catchment as this determines the number of eggs required to populate these areas. This in turn determines the number of adult fish required and will be an important factor in accurately assessing whether conservation limits are being met or not.

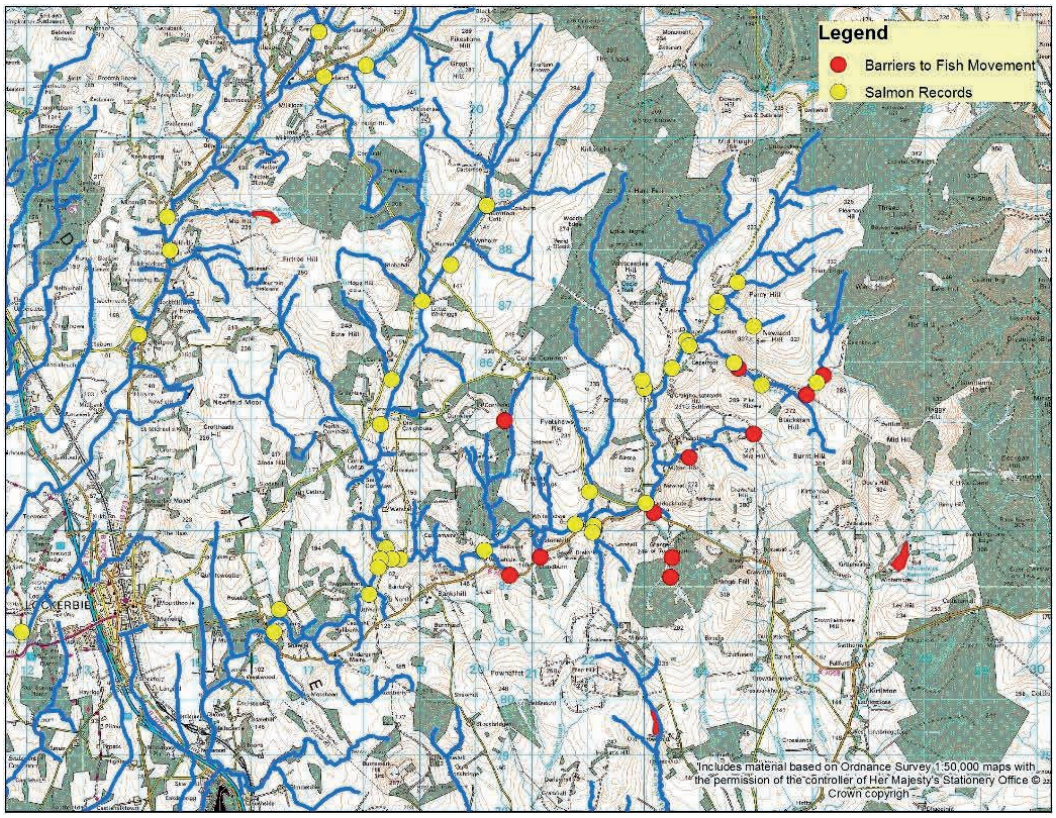

Fig 18 – *Barriers to fish migration and salmon records added to the water of milk. Information like this allows us to make decision on which wetted areas to remove.*

Bailiff Report

Summary of the work undertaken in 2016:

- Continue to use the partnership set up between the local police and the River Annan District Salmon Fishery Board.
- Continue to monitor and deal with the threat of serious poaching in the Annan catchment through planned operations.
- Continue bailiff development within the Annan catchment.
- Continue to build on joint training with the NDSFB and other boards within South West Scotland.
- Continue to build the current partnership with the Environment Agency Enforcement team.
- Continue to plan and undertake joint operations with the EA under the Lower Border Rivers Order and the NDSFB under the Salmon and Freshwater Fisheries (Consolidation) (Scotland) Act 2003.

2016 2016 saw reduced numbers of salmon entering the Annan with most of these fish running during the summer months when there was sufficient water. During August there was a build-up of fish (mainly coloured) in parts of the lower and middle river and by the end of the month there were very few reports of fresh salmon coming in from the Solway although there were reports of coloured fish coming in on the tide which suggests that salmon at that point were holding out in the estuary during times of low river flows.

This pattern continued into September and with only the one major lift in water (when the river peaked at just over 7 feet) the Annan was on its bones towards the end of the month when we had a further rise which resulted in a number of coloured fish progressing upstream from some of the lower beats. Another lift later in October took good numbers of fish up the Water of Milk and to the middle beats of the Annan where during a short spell of good conditions several fish were caught, despite the very low numbers of anglers fishing at the time.

During the last few weeks of October good numbers of sea trout were present in the Water of Milk both above and below the weir under the M74 and after a rise in water near the end of the month these fish had progressed much further up the system along with the salmon that had now also arrived. At this point sea trout kelts were being seen on the lower parts of the Milk and in sections of the main river.

In general spawning appears to have been later this year, mainly due to the lack of water and higher autumn temperatures and as the air and water temperatures dropped towards the end of October there seemed to be more urgency from both the salmon and sea trout with fish seen progressing through the middle Kinnel having been held up in the lower reaches for some time.

Some spawning has already taken place on the main river, mainly with sea trout. Large sea trout were seen spawning on some of the lower beats at the end of October and the beginning of November and reports of this have also come in for other sections of the main stem. Unfortunately with this type of forced behaviour there have also been sightings of fish suffering with saprolegnia fungus and some reports of dead fish, both salmon and sea trout. The carcasses that we have recovered so far have been either kelted fish or fish that have died during spawning and although this is unfortunate (and currently highly visible to the public) it is typical of what would be seen in the upper reaches and spawning grounds.

For many of the other tributaries of the Annan it is still too early to gauge the numbers of spawning fish as most of this year's run is still held up in parts of the lower and middle Kinnel, the lower Ae as well as the middle and upper Annan.

We are yet to see any sign of salmon above the new Wamphray fish pass although we should see some movement of fish after this next lift in water, however, the fact that there is no sign of spawning fish (salmon, sea trout or brown trout) downstream of the railway line suggests that either small numbers of fish have gone through or they are yet to run the Wamphray Water.

Summary

Angling offences on the Annan dropped dramatically during the last couple of months of the season as did the general numbers of anglers fishing for salmon. During August there were a total of 17 anglers removed from the river for fishing without written permission or legal right and a further 4 were removed during early September with no incidents of this type for the rest of the season although there were two separate reports from Newbie during October of anglers believed to be fishing without written permission and with both incidents the anglers had left the river before we arrived.

During the summer and early autumn there were three reports from anglers of salmon being killed (three separate incidents involving three different fish), all of these reports were on middle river beats. After taking statements from the witnesses to the incidents there are no reasons to doubt any of the three reports

The anglers connected to these reports were then identified and information was gathered on the incidents, the anglers in question and any vehicles used. As a result these areas were monitored by DSFB bailiffs and the anglers reported to have committed the offences were watched on a regular basis as well as being permit checked and subject to bag and vehicle searches.

We will continue to monitor the river for poaching over the coming months and although the Annan did not have a particularly good run of salmon during 2016 there are still areas where there are concentrations of salmon and some sea trout within the main river and parts of the tributaries. Observation will continue in these areas and we will follow the progress of these fish until spawning is completed. At the time of writing this report we are due some heavy rain which should see the remaining salmon and sea trout make good progress and with air and water temperatures falling, the majority of these fish should start to cut redds and spawn over the coming weeks into December and hopefully this will be completed high up the tributaries and not within the main river.

Bailiff Development

In 2014 the ASFB set up the bailiff development group in response to the Wild Fisheries Review. This was inspired by the need to continue to develop and refine a number of initiatives and products relating to fisheries enforcement in Scotland. These include:

- Helping to inform and influence the Wild Fisheries Reform process in relation to fisheries enforcement and compliance.
- Working with IFM, Scottish Government and others, promote the continued professional development of fisheries enforcement staff in Scotland.
- Co-ordinate the delivery of the annual bailiff's conference. This allows the networking of the national bailiffing force to allow information exchange and sharing of best practice.
- Delivery of briefings and training sessions for prospective bailiffs. This also extends to local training sessions for police officers who are unfamiliar with salmon fisheries legislation.
- Production of standard 'tools' to improve consistency in enforcement. This includes standard issue notebooks, guidance on the law and guidance on good operational practice.
- Developing strong partnerships with other enforcement agencies – this includes the Partnership Against Wildlife Crime (PAW) and the National Wildlife Crime Unit (NWCU).

Invasive Non-Native Species Project

The Invasive Non-Native Species (INNS) Project started back in 2010 and entered its seventh year in 2016 despite a difficult financial climate. Funding, particularly for invasive species projects, has become increasingly difficult to come by. Despite this we were able to ensure the project was fully funded in 2016. The project continued with its successful top down approach to tackling Japanese knotweed, giant hogweed, American skunk cabbage and Himalayan balsam and has expanded into the Lochar and Pow catchments.

In addition to the three plants the trust also carries out monitoring of American mink and American signal crayfish. Running in conjunction to this are the awareness raising activities designed to raise the profile of the project and to promote good biosecurity.

The project has been a great success and has removed and reduced the amount of INNS across the region improving biodiversity and access within the River Annan catchment.

Japanese Knotweed

The Dalton Burn was surveyed in 2016 for invasive non-native plants and two large stands of Japanese knotweed were found totalling around 300m2. New stands were also reported and confirmed on the Caldwell Burn, a tributary of the Water of Dryfe (160m2), the River Annan at Newbie (5m2) and the Lochar Water (50m2).

The RADSFB employed a Project Assistant and although their main responsibility was the Restoring Annan Water Project, they received training in the safe use of pesticides enabling them to contribute to the control of Japanese knotweed. Funding for this was provided through the INNS project by Dumfries & Galloway Council and Patersons Quarries (administered by LandTrust).

In 2016 all known stands in the River Annan, Lochar Water and Pow Burn catchments have been treated. In 2015 only half of the large stand at Annan Harbour was sprayed with herbicide due to the difficulty in accessing. Despite this the treatment had been effective and access was much easier in 2016 allowing us to treat approximately 95% of the stand.

Since the project began in 2010 approximately 21,878 m2 of Japanese knotweed has been treated. This has been broken down by catchment in table 1 Below. Back in 2010 only 2,893m2 of Japanese knotweed had been mapped, demonstrating the effort made to both survey and treat this highly invasive plant in the subsequent years.

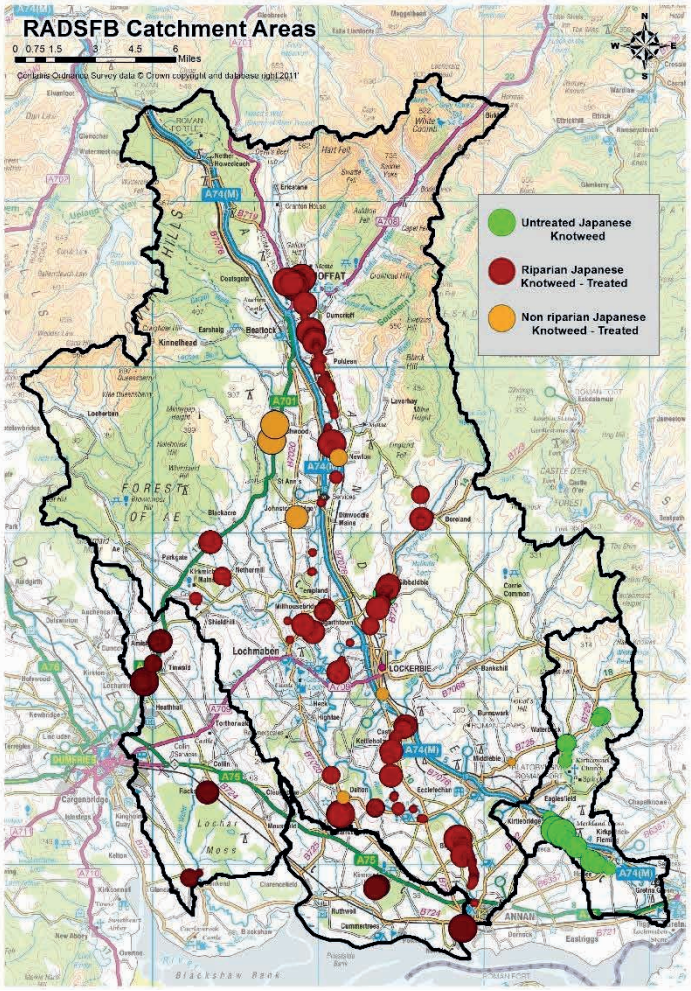

Fig 19 – *Japanese knotweed treatment across the River Annan catchment*

Table 2 – *Japanese knotweed treatment by **river** catchment since 2010*

River Catchment	Amount treated m^2	No of Stands
River Annan	17,613	298
Lochar Water	1,960	17
Pow Water	1510	6
Not on the river (roadsides gardens etc)	795	9

Fig 20 - *Japanese knotweed before (2015) and after treatment (2016) at Annan harbour*

Giant Hogweed

Luckily giant hogweed has never been the problem that it is on other rivers and we have been successful in keeping it at bay. We occasionally get reports of giant hogweed that turn out to be the native common hogweed (*Heracleum sphondylium*) however one such report in July turned out to be giant hogweed. It was growing in a garden in Moffat, not on the river bank but close enough to the Annan Water for concern. We removed the flower heads to ensure that it would not produce any seeds and injected herbicide directly into the stem. This was effective and a few weeks later the plant had died. Due to the long term viability of the seeds it may be that more plants will be found in the coming years and the site will need to be monitored annually.

At the site on the Water of Ae where 30 plants were discovered in 2012 only three plants were growing in 2016. Giant hogweed has not set seed here for at least 5 years and we should be close to finally exhausting the seed bank.

Fig 21 - *Giant hogweed near Annan Water before (top) and after treatment (right)*

American Skunk Cabbage

In 2015 it was noticed that a small but rapidly growing population of American skunk cabbage had appeared around the catchment and the first attempt at removing the population was undertaken. Fifty plants were found and removed and in 2016 those areas were revisited and the initial control work appears to have been successful as only five plants were found and removed. The plants were dug out, being careful to remove all of the root system, dried out and then incinerated. Most of the plants occur between Waterside House and Murraythwaite on the main River Annan and Waterside house is almost certainly the main source of infestation. The population here will prevent re-infestation in future years.

Fig 22 - *American skunk cabbage being removed from the Water of Milk*

Himalayan Balsam

Himalayan balsam is rife in many parts of the river between three waters meet and Newbie in Annan. The plant is difficult to control because of the large number of seeds it can produce. This is an adaption that helps it to reproduce in the nutrient poor soils of its native range. In contrast, the nutrient rich soils found in the River Annan catchment mean that many of the seeds germinate allowing the plant to thrive and become invasive. With that in mind control work has focused on the relatively small, isolated population found growing around Mill Loch. Initial work days were undertaken in July, later than normal but this allowed the plants to become easily distinguishable amongst the vegetation as they were beginning to flower. Plants were removed throughout the summer as smaller plants missed in July began to exploit the space created by the initial work.

Himalayan balsam has become such a problem that the UK government granted the release and monitoring of a biological control agent in England and Wales in 2015. The biological agent is a rust fungus which has been thoroughly tested against native plants and agricultural crops. The rust has not been granted a licence for release in Scotland however there are a number of sites in the north of England (North and West Yorkshire and Northumberland) and if it is successful will likely begin to appear in southern Scotland.

Fig 23 – *Himalayan balsam removal at Mill Loch in Lochmaben*

Restoring Annan's Water

Restoring Annan's Water (RAW) is an exciting catchment scale project that aims to restore the River Annan and its tributaries to a more natural state, bringing benefits to both people and wildlife in the Annandale area. The project has been developed in partnership with the Borders Forest Trust, SEPA, Dumfries and Galloway Biodiversity Partnership, and the University of Glasgow School of Interdisciplinary Studies.

Habitat Restoration

Restoring in-stream and river side habitats is a primary aim of the RAW project. Over the centuries, large areas of native forest have been cleared to make way for human land uses such as farming and development. This has left many river banks bare and exposed.

Fencing river bank areas to exclude grazing animals, planting native trees, and adding woody material to the river, can all help to restore the river habitat to a more natural state.

Natural Flood Management

In response to human needs, many areas of river in the Annan catchment have been straightened, removing the natural sinuosity of the river channel. Channel straightening reduces the distance that the river travels causing water to be transported downstream more quickly. This can lead to increased risk of flooding.

Restoring natural bends to a river can help to reduce flood risk by slowing the transport of water. Natural flood management can also include planting trees to reduce run off, and adding woody material to the river channel to restrict water flow. This can help slow the transport of water downstream during flood conditions. The RAW project will work to promote the use of natural flood management techniques and to deliver projects within the Annandale district.

Removing Barriers to Fish Migration

The River Annan and its tributaries are home to a number of protected fish species including salmon, lamprey and European eel, all of which have been negatively affected by barriers.

In 2015 the River Annan was downgraded to poor ecological status under the EU Water Framework Directive due to the presence of Milnbie Weir, which acts as a significant barrier to fish migration. In addition, hundreds of small scale barriers, such as culverts, are preventing fish species from accessing areas of suitable habitat throughout the River Annan catchment.

As a result of the downgrade, the RAW project has prioritised removing and easing these barriers. Improving the passability of these manmade structures will have a positive effect on the ecological health of the river.

Education

The RAW project also has a strong emphasis on education and community engagement. Activities will include school projects, citizen science and volunteering opportunities.

Strategic framework

In order to effectively action the aims outlined above, a strategic framework has been developed to guide the delivery of the RAW project over the next 5 years.

An options appraisal of restoration strategies forms a key component of this framework, and is included below.

Table 3 – Habitat restoration options appraisal

Method	Description	Advantages	Disadvantages
Stock exclusion	Stock access increases bank erosion and prevents vegetation growth. Fencing to exclude stock from bankside areas allows natural vegetation colonisation and prevents "poaching" of banks by stock.	Reduced rates of bank erosion Reduced nutrient input to river. Bankside vegetation creates shading and cover for wildlife	Time for development Loss of land Cost of installing and maintaining fencing
Riparian planting	Riparian tree planting can enhance effects of fencing/stock exclusion by expediting the return of complex vegetation.	Helps stabilise banks over medium/long term. Creates habitat diversity. Reduces runoff and can increase interception of diffuse pollutants.	Time for development. Loss of land. Installation & maintenance costs.
Introduction of woody material	Woody debris can be introduced in a variety of ways to improve instream habitat and modify river processes.	Can be used to encourage out-of-bank flow to slow flood waters. Similar to natural features. Relatively low costs. Provides habitat and cover for fish	May not be appropriate near infrastructure due to localised flood risk.
Green bank protection	Vegetation can be used to stabilise banks by binding together unstable material or shielding the bank face from erosive forces.	Reduced rates of bank erosion. Enhances morphological diversity and habitat. Increased roughness can enhance sediment trapping.	Time to establish Can be susceptible to damage during large floods
Removal of grey bank protection	Removal of bank protection such as riprap, gabion baskets etc. will allow natural morphology to develop. Can be combined with other methods such as green bank protection, tree planting, stock exclusion.	Allows natural channel morphology to develop. Natural bank materials are uncovered Enhances habitat diversity Reduces maintenance and risk of erosion spreading	Short-term disturbance. Possible minor loss of land
Barrier removal	Obstructions such as weirs and culverts can prevent or interfere with fish migration Removal of these structures will improve accessibility of the river to migratory fish and	Removes barriers to fish movement Creates more natural water flow and sediment transport.	High cost Can result in upstream erosion Channel adjustment may threaten infrastructure. Short-term disturbance.

	restore natural sediment and water transport.		
Barrier easement	Removal of barriers may require major engineering works. In some cases, similar benefits can be achieved through barrier modifications e.g. lowering weirs, installing fish passes	Removes/reduces obstacles to fish movement Can be relatively low cost. Can create more natural water level / flow regime	May not fully reinstate natural processes. Structure may be weakened by modification. Maintenance costs.
Channel re-meandering	Can be achieved through large scale engineering works or initiated by removing constraints to allow the channel to return to its natural sinuosity.	Increases morphological diversity Increases habitat availability and variability Reduces flood risk by increasing channel capacity and reducing gradient	Cost of engineering works Potential loss of land Channel adjustment may threaten infrastructure. Short term disturbance and effect on existing habitat.

Funding

Numerous grant applications were submitted during 2016 to seek funding for the delivery of a two-year RAW Community Engagement Project. The aim of the Community Engagement Project will be to build support for RAW objectives and to deliver habitat improvement works that will benefit the river environment. The total project costs for 2 years have been estimated at £120,500. Funding for 40% of the project costs has been secured from the Heritage Lottery Fund. Applications are pending with the Annandale and Eskdale Area Committee Fund, the Hollywood Trust and the Magnox Socio-economic Fund.

Applying for grant funding is a highly competitive process, and obtaining funding has proved both challenging and time-consuming. There appear to be limited opportunities to obtain funding for solely environmental projects. For this reason, it has been necessary to include elements such as community engagement, education and improving public access within the project aims. The challenge has been to develop a project that will meet the criteria of relevant funding bodies while at the same time delivering work that will have a meaningful impact on the river environment.

Governance

In compliance with the Salmon and Freshwater Fisheries (Consolidation)(Scotland) Act 2003 and introduced by Section 24 of the Aquaculture and Fisheries (Scotland) Act 2013, in 2016 the members of the River Annan District Salmon Fishery Board held six meetings. These were advertised in various ways; on our website, www.riverannan.org, in the local press, via social media and on the public notice boards of Lockerbie, Annan and Moffat Town Halls. All the meetings were open to the Public, an average of 2 members of the public attended.

The Annual Meeting of the Qualified Proprietors was held on the 10th May. This meeting was advertised in the local Press, on our website and a copy of the notice emailed to the Scottish Government. The draft Minute of this meeting was sent to the Scottish Government. Three members of the public including 1 proprietor attended this meeting.

The Annual Public Meeting was held on the 16th August. This meeting was also advertised in the local Press, on our website, on social media and a copy of the advert emailed to Scottish Government. Four members of the public chose to attend this meeting.

As was the case in 2015, this 2016 Annual Report and Accounts, once approved, will be published on our website (www.riverannan.org), and electronic or hard copies sent to all proprietors and the Scottish Government. Further hard copies may be made available on request at a cost of £6.

The Board has set up a Formal Complaints Procedure which can be viewed on our website (www.riverannan.org). In 2016, the Fisheries Board received only one formal complaint which was withdrawn after investigation.

A Register of Member's Interests is kept up to date and is held at the Fisheries Office. Conflicts of interest are also declared and reviewed at the commencement of each meeting of the Board. This register is kept by the Clerk and can be viewed on written request.

The River Annan and District Salmon Fishery Board

Financial Statements

31 December 2016

Armstrong Watson
Chartered Accountants
51 Rae Street
Dumfries
Dumfriesshire
DG1 1JD

THE RIVER ANNAN AND DISTRICT SALMON FISHERY BOARD

C/O MS M COLVILLE, CLERK OF THE BOARD, FISHERIES BOARD OFFICE, ANNANDALE ESTATES, ST ANNS, LOCKERBIE, DG11 1HQ

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

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THE RIVER ANNAN AND DISTRICT SALMON FISHERY BOARD

C/O MS M COLVILLE, CLERK OF THE BOARD, FISHERIES BOARD OFFICE, ANNANDALE ESTATES, ST ANNS, LOCKERBIE, DG11 1HQ

ADMINISTRATIVE INFORMATION AND PROFESSIONAL ADVISERS

Principal address	c/o Ms M Colville Clerk of the Board Fisheries Board Office Annandale Estates St Anns Lockerbie DG11 1HQ
Accountants	Armstrong Watson LLP Chartered Accountants 51 Rae Street Dumfries Dumfriesshire DG1 1JD
Bankers	The Royal Bank of Scotland Plc 47 High Street Lockerbie Dumfriesshire DG11 2JH

THE RIVER ANNAN AND DISTRICT SALMON FISHERY BOARD

C/O MS M COLVILLE, CLERK OF THE BOARD, FISHERIES BOARD OFFICE, ANNANDALE ESTATES, ST ANNS, LOCKERBIE, DG11 1HQ

ACCOUNTANTS' REPORT TO THE MEMBERS OF THE FISHERY BOARD

YEAR ENDED 31 DECEMBER 2016

In accordance with our terms of engagement, we have prepared for your approval the financial information of The River Annan and District Salmon Fishery Board for the year ended 31 December 2016 which comprises of Income and Expenditure Account, Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/regulations.

This report is made solely to you, in accordance with our terms of engagement. Our work has been undertaken in accordance with the guidance of ICAEW as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the proprietor of the business for our work or for this report.

You have acknowledged your responsibility for the financial information, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

DEPRECIATION
Provision for depreciation is made on a reducing balance basis so as to reduce the book value of the asset to its scrap value at the end of the assets estimated useful life.

V.A.T.
Not being registered for V.A.T. purposes, all expenditure is inclusive of V.A.T. charged.

Armstrong Watson LLP

51 Rae Street
Dumfries
Dumfriesshire
DG1 1JD
7 June 2017

ARMSTRONG WATSON LLP
Chartered Accountants

THE RIVER ANNAN AND DISTRICT SALMON FISHERY BOARD

C/O MS M COLVILLE, CLERK OF THE BOARD, FISHERIES BOARD OFFICE, ANNANDALE ESTATES, ST ANNS, LOCKERBIE, DG11 1HQ

INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 DECEMBER 2016

	2016		2015
	£	£	£
TURNOVER			
Assessments		**72,902**	73,376
Donations and voluntary contributions		**159**	-
Fish Scotland		**516**	1,379
INNS project		**27,815**	6,529
Investment and bank interest		**1,473**	1,552
Crayfish survey work		**-**	500
Commercial activities		**14,663**	53,174
		117,528	136,510
EXPENDITURE			
EXPENSES			
INNS project	**-**		595
Wages	**92,380**		87,507
Employers contributions to pension	**2,012**		3,263
Protective clothing and equipment	**1,209**		388
Annandale Estates office rent	**3,097**		3,000
Light and heat	**1,394**		1,943
Insurance	**2,532**		2,317
Motor expenses	**4,600**		6,645
Travel and other meetings courses	**452**		579
Staff training	**980**		842
Land line, mobile & internet charges	**2,574**		2,557
Equipment repairs and renewals	**430**		839
Printing, stationery and postage	**2,803**		2,419
Sundry expenses	**324**		677
Association subscription	**1,875**		2,557
Scottish Fisheries Organisation	**1,200**		1,200
Donation - River Annan Trust	**-**		10,000
Advertising	**1,151**		915
Accountancy fees	**1,188**		1,152
Bad debts	**2,845**		-
Depreciation	**3,924**		4,845
Bank charges	**204**		208
Bank interest	**16**		-
HP/Finance lease charges	**478**		478
		127,668	134,926
(SHORTFALL IN)/SURPLUS OF INCOME OVER EXPENDITURE		**(10,140)**	1,584

THE RIVER ANNAN AND DISTRICT SALMON FISHERY BOARD

C/O MS M COLVILLE, CLERK OF THE BOARD, FISHERIES BOARD OFFICE, ANNANDALE ESTATES, ST ANNS, LOCKERBIE, DG11 1HQ

BALANCE SHEET

31 DECEMBER 2016

	Note	2016 £	£	2015 £
FIXED ASSETS	2		**16,036**	19,131
CURRENT ASSETS				
Trade debtors		**2,779**		12,087
Rowan Dartington Portfolio		**34,641**		34,688
National Savings Bank		**545**		541
Royal Bank of Scotland Bus High Int A/c		**23,433**		36,334
Prepayments		**1,279**		1,227
Cash at bank		**13,767**		6,363
Cash in hand		**3**		1
		76,447		91,241
CURRENT LIABILITIES				
Trade creditors		**3,009**		3,243
HP/Finance leases		**4,184**		6,574
Deferred income		**20,500**		25,625
		27,693		35,442
NET CURRENT ASSETS			**48,754**	55,799
NET ASSETS			**64,790**	74,930
FINANCED BY:				
Income and expenditure account	3		**64,790**	74,930

MEMBER'S APPROVAL OF FINANCIAL STATEMENTS

I approve these financial statements for the year ended 31 December 2016 set out on pages 3 to 5 and confirm that I have made available all relevant records and information for their preparation and give my authority for them to be submitted to HM Revenue and Customs.

.....

For and on behalf of Fishery Board

10 April 2017

THE RIVER ANNAN AND DISTRICT SALMON FISHERY BOARD

C/O MS M COLVILLE, CLERK OF THE BOARD, FISHERIES BOARD OFFICE, ANNANDALE ESTATES, ST ANNS, LOCKERBIE, DG11 1HQ

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2016

1. WAGES

Baliff	17,474
Clerk	6,008
Director of Fisheries	21,966
Invasives Officer	18,762
TAX/NIC	20,000
Temporary Projects Officer	6,786
Employees Pension Contributions	1,384
	£92,380

2. FIXED ASSETS

	Brought forward 1 Jan 16 £	Additions £	Dep'n for the year £	Carried forward 31 Dec 16 £
Equipment	**9,636**	**829**	**(1,551)**	**8,914**
Motor vehicles	**9,495**	**–**	**(2,373)**	**7,122**
	19,131	**829**	**(3,924)**	**16,036**

3. INCOME AND EXPENDITURE ACCOUNT

	2016 £	2015 £
Opening balance	**74,930**	73,346
Net (loss)/surplus for the year	**(10,140)**	1,584
Carried forward at 31 Dec 16	**64,790**	74,930

RIVER ANNAN TRUST

UNAUDITED
FINANCIAL STATEMENTS

31 DECEMBER 2016

(A company limited by guarantee)

ArmstrongWatson®
Accountants, Business & Financial Advisers

RIVER ANNAN TRUST
(A company limited by guarantee)

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RIVER ANNAN TRUST

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2016

Trustees	Mr G. C. E. Birkbeck Mr L. Devery Mr A. D. Guthe Earl of Annandale and Hartfell P. A. W. Hope-Johnstone Mr F. G. Sandison Mr A. W. Jack Mr O. M. Routledge
Company registered number	SC383497
Charity registered number	SC041774
Registered office	Fisheries Board Office Annandale Estates St Anns Lockerbie DG11 1HQ
Company secretary	Mrs M. S. Colville
Accountants	Armstrong Watson LLP Chartered Accountants 51 Rae Street Dumfries Dumfries and Galloway DG1 1JD
Bankers	The Royal Bank of Scotland Plc 47 High Street Lockerbie Dumfriesshire DG11 2JH

RIVER ANNAN TRUST

(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2016

The Trustees present their annual report together with the financial statements of River Annan Trust for the period 1 January 2016 to 31 December 2016.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The charitable objects of the River Annan Trust are:

- to advance for public benefit the conservation and enhancement of native freshwater fish (including migratory salmonids) and their environments (to include the flora and fauna proximate to the rivers and stillwaters) primarily but not limited to the inland and coastal waters of the River Annan catchment and the jurisdictional area of the River Annan District Salmon Fishery Board.

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

1. the understanding of aquatic ecosystems, including their fauna, flora and economic and social activity, and river catchment management.

2. the need for, and benefits of, protection, conservation, rehabilitation and improvement of aquatic environments.

b. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

The main activities undertaken to further the Trust's purposes for the public benefit are small scale landscape and habitat improvement projects, improving access to river and its environs through removing invasive non-native species, community engagement projects such as talks, attending local shows and engaging with the public, school's educational projects, and angler monitoring days to help inform conservation plans.

Achievements and performance

a. REVIEW OF ACTIVITIES

Achievements During 2016

During 2016 the Trust has been active in a number of areas, in partnership with the River Annan District Salmon Fishery Board. The following is a list of the types of projects that have been delivered:

Invasive Non-Native Species (INNS)
By the end of 2016 all known stands of Japanese knotweed in the River Annan catchment, the Pow Burn and the Lochar Water have been through at least one cycle of treatment. This amounts to approximately 21,878m2 of Japanese knotweed.

The INNS project has been successfully treating giant hogweed and all known areas are currently under control with no seeding plants for at least 5 years.

American skunk cabbage has become an increasing problem on the river over the years and in 2015 50 plants were removed from around the River Annan catchment, in 2016 only 5 remained and were removed.

Himalayan Balsam continues to be controlled in areas were small isolated populations exist and eradication is realistic.

Control of American mink continues in response to sightings and evidence of recent activity.

The funding for the existing program will run out in Spring 2017 and a small amount of funding has been applied for to continue the project albeit on a smaller scale.

Restoring Annan's Water (RAW)
The Trust has been working to secure funding for a Restoring Annan's Water Community Engagement Project, while developing small scale habitat restoration projects around the catchment.

The total project costs for the 2-year Community Engagement Project have been estimated at £120,500. Funding for 40% of the project costs has been secured from the Heritage Lottery Fund and applications for match-funding are pending.

An information leaflet has been developed and distributed, and public presentations have been delivered, to raise awareness of the RAW project within the local community.

A landowner survey has been developed and piloted, and the Wild Trout Trust have produced advisory reports for 2 locations detailing appropriate restoration methods for each site.

Riparian tree-planting has been carried out on the Annan Water and agreements have been negotiated for further habitat restoration at two sites on the Moffat Water.

A strategic framework has been developed to guide the delivery of the RAW project and to ensure the aims of the project are actioned effectively.

b. INVESTMENT POLICY AND PERFORMANCE

At present the company holds no investments.

Financial review

a. RESULTS FOR THE YEAR

Results
The results for the year are set out in the Statement of Financial Activities on page 7. The company received funding from the following organisations:

Dumfries and Galloway Council - £5,488 - INNS project
RAFTS - £13,778 - INNS project
Land Trust - £20,071 - INNS project
Fishpal - £275 - Angler Donations
Anglers and Public - £655

Other incoming resources amounted to £1,616. Total resources expended amounted to £37,633. The overall surplus for the year is £4,250.

b. RESERVES POLICY

The Trustees have established a policy whereby the unrestricted funds not invested in tangible fixed assets (the "free reserves' held by the charity should be between six and nine months of the resources expended. At this level, the Trustees feel that they would be able to continue the current activities of the charity in the short term, at least, in the event of a significant drop in funding. The Directors are aware that the Trust is at present operating slightly outwith its Reserves Policy. In addressing this, a full investigation of support costs will be carried out in order that these be minimised. The Trust is also seeking funding for an education and environmental project on the Annan Water. Partial funding has been secured. The Directors are also exploring other fundraising opportunities.

At present funds are invested with a minimum risk strategy in a local high street bank.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2016

Structure, governance and management

a. CONSTITUTION

The company, which is a recognised charity in Scotland, is constituted under a Memorandum of Association dated 11 August 2010 and is a registered charity number SC041774. In the event of the company being wound up trustees are required to contribute an amount not exceeding £1.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The directors of the company are also charity trustees for the purpose of charity law. Under the requirements of the Articles of Association at each annual general meeting all of the directors shall retire from office, but shall then be eligible for re-election. Directors may also be co-opted onto the board during the year.

No employed staff shall serve as directors. The Company Secretary may be an employee of the company.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

All new directors / trustees shall:
- be made aware of their legal and organisational responsibilities during their first three months membership of the board;
- be given relevant documentation from Companies House, and copies of the Memorandum and Articles of Association. They shall also be given copies of and/or access to Policy and Procedure documents of the company;
- meet with the Chair to accustom themselves with the day to day business of the company;
- be asked to complete an entry in the Conflict of Interest Register;
- be required to attend training organised through a third party appointed by the board.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The board of directors comprise a maximum of 8 directors who meet at regular intervals as determined in the Memorandum and Articles. The Board and Company Secretary are responsible for governance of the company as defined in the Memorandum and Articles and relevant law and contractual obligations. The Board are also responsible for enabling and ratifying the strategic direction and policy of the company, once again in relation to the governing documents and contractual obligations of the company.

The Company Secretary acts as a non-voting officer of the Board, and is responsible for ensuring that proper governance and Board procedure is followed, including the registration of Companies House matters, the preparation of accounts and reports and for assisting the Board with its own strategic development.

e. RELATED PARTY RELATIONSHIPS

The Trust has a close relationship with the River Annan and District Salmon Fisheries Board and works with them to further the objectives and activities of the charity. They have been successfully working together on the Invasive Non-native Species Control project which seeks to control and eradicate species present within the river.

f. RISK MANAGEMENT

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

The company is fully insured against risk through commercial insurance and also directors and officers insurance liability.

Plans for future periods

a. FUTURE DEVELOPMENTS

The Trust is committed to developing projects which fulfil all of its objectives. To help realise this vision the Trust are now confident of being able to continue with its invasive and non-native species control programme in 2017. Further funding has been applied for albeit on a smaller scale – this should allow treatment of any re-growth of invasive plant species in 2017.

Although funding sources are becoming increasingly more constricted, partial funding for a river restoration project – Restoring Annan Water has been secured. Providing match funding can be obtained this project should go ahead in 2017/18, employing a Project Officer to deliver community engagement activities and small scale habitat restoration works over this period. As the delivery of the project is reliant on match funding, the future of the project is still uncertain at present. Decisions on outstanding funding applications are awaited.

The Trust plans to continue with Angler monitoring events to determine and assess the stocks of the various fish species in the river. The Trust will continue to actively investigate and assess other appropriate projects and opportunities occurring within the Trust's objectives to secure the future of the organisation.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of River Annan Trust for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 10th April 2017 and signed on their behalf by:

.....

Mr A. W. Jack
Chairman

RIVER ANNAN TRUST

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RIVER ANNAN TRUST

I report on the financial statements of the company for the year ended 31 December 2016 which comprise the Statement of Financial Activities and Balance Sheet, with the related notes.

This report is made solely to the company's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The 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 financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

INDEPENDENT EXAMINER'S STATEMENT

In the course of 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 Accounts Regulations; and
- to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the 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 financial statements to be reached.

Signed: Karen A Rae Dated: 7 June 2017

Karen A Rae FCCA

Armstrong Watson LLP, Dumfries

RIVER ANNAN TRUST

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2016

	Note	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	*Total funds* 2015 £
INCOME FROM:					
Donations and legacies	2	**2,538**	**-**	**2,538**	12,457
Charitable activities	3	**-**	**39,337**	**39,337**	27,304
Investments	4	**8**	**-**	**8**	5
TOTAL INCOME		**2,546**	**39,337**	**41,883**	39,766
EXPENDITURE ON:					
Charitable activities		**4,921**	**32,712**	**37,633**	30,540
TOTAL EXPENDITURE		**4,921**	**32,712**	**37,633**	30,540
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**(2,375)**	**6,625**	**4,250**	9,226
NET MOVEMENT IN FUNDS		**(2,375)**	**6,625**	**4,250**	9,226
RECONCILIATION OF FUNDS:					
Total funds brought forward		**17,786**	**12,742**	**30,528**	21,302
TOTAL FUNDS CARRIED FORWARD		**15,411**	**19,367**	**34,778**	30,528

All activities relate to continuing operations.

The notes on pages 10 to 16 form part of these financial statements.

RIVER ANNAN TRUST

(A company limited by guarantee)
REGISTERED NUMBER: SC383497

BALANCE SHEET
AS AT 31 DECEMBER 2016

	Note	£	2016 £	£	2015 £
FIXED ASSETS					
Tangible assets	9		**662**		879
CURRENT ASSETS					
Debtors	10	**12,184**		5,014	
Cash at bank and in hand		**25,950**		27,488	
		38,134		32,502	
CREDITORS: amounts falling due within one year	11	**(4,018)**		(2,853)	
NET CURRENT ASSETS			**34,116**		29,649
NET ASSETS			**34,778**		30,528
CHARITY FUNDS					
Restricted funds	12		**19,367**		12,742
Unrestricted funds	12		**15,411**		17,786
TOTAL FUNDS			**34,778**		30,528

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved by the Trustees on 10th April 2017 and signed on their behalf, by:

.....
Mr A. W. Jack, Trustee

.....
Mr G. C. E. Birkbeck, Trustee

The notes on pages 10 to 16 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

River Annan Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The company was incorporated on 11 August 2010 as a company limited by guarantee, without share capital. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to an amount not exceeding £1 per member of the company.

The company is a registered charity and accordingly no liability to corporation tax arises on these accounts.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1. ACCOUNTING POLICIES (continued)

1.5 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

All resources expended are inclusive of irrecoverable VAT.

1.7 Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	25% reducing balance

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

1. ACCOUNTING POLICIES (continued)

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	*Total funds* 2015 £
Donations	**2,019**	**-**	**2,019**	11,770
Gift Aid	**225**	**-**	**225**	224
RASSP project tokens	**294**	**-**	**294**	463
Total donations and legacies	**2,538**	**-**	**2,538**	12,457

In 2015, of the total income from donations and legacies, *£12,457* was to unrestricted funds and £ *NIL* was to restricted funds

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	*Total funds* 2015 £
Charitable activities - grants	**-**	**39,337**	**39,337**	27,304

In 2015, of the total income from charitable activities, £ *NIL* was to unrestricted funds and *£27,304* was to restricted funds.

4. INVESTMENTS

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	*Total funds* 2015 £
Investment income	8	-	8	5

In 2015, of the total investment income, £ *5* was to unrestricted funds and £ *NIL* was to restricted funds.

5. DIRECT COSTS

	Basis of Allocation	Charitable activities £	Total 2016 £	Total 2015 £
Project expenses	Direct delivery of activities	32,712	32,712	24,857

In 2015, the company incurred the following Direct costs:

£24,857 in respect of Charitable activities

6. SUPPORT COSTS

	Basis of Allocation	Charitable activities £	Total 2016 £	Total 2015 £
Insurance	Overhead	1,092	1,092	992
Marketing and advertising		-	-	5
Dues and subscriptions	Overhead	1,285	1,285	1,035
Sundry	Overhead	73	73	148
Printing, stationery and postage	Overhead	154	154	699
Travel and meeting expenses	Overhead	40	40	153
Bank charges	Overhead	80	80	90
Governance costs	Overhead	1,980	1,980	2,270
Depreciation	Overhead	217	217	291
		4,921	4,921	5,683

During the year ended 31 December 2016, the company incurred the following Governance costs:

£1,980 (2015 - £*2,270*) included within the table above in respect of Charitable activities.

Support costs reflect expenditure incurred on the operations and supporting the charitable activities of the charity. They have been consider support costs are they are not linked to the direct provision of services.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

7. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

This is stated after charging:

	2016 £	2015 £
Depreciation of tangible fixed assets:		
- owned by the charity	**217**	291

During the year, no Trustees received any remuneration (2015 - £NIL).
During the year, no Trustees received any benefits in kind (2015 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2015 - £NIL).

8. STAFF COSTS

The company has no employees other than the Trustees, who did not receive any remuneration (2015 - £NIL).

No employee received remuneration amounting to more than £60,000 in either year.

During the year staff costs allocated to projects totalling £26,512 (2015 £14,937) were recharged from the River Annan and District Salmon Fishery Board.

9. TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 January 2016 and 31 December 2016	**2,253**
Depreciation	
At 1 January 2016	**1,374**
Charge for the year	**217**
At 31 December 2016	**1,591**
Net book value	
At 31 December 2016	**662**
At 31 December 2015	879

10. DEBTORS

	2016 £	2015 £
Trade debtors	**12,184**	5,014

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

11. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Trade creditors	2,368	1,203
Accruals and deferred income	1,650	1,650
	4,018	2,853

12. STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Unrestricted funds				
General Funds - all funds	17,786	2,546	(4,921)	15,411
Restricted funds				
Citizen Science Project	2,710	-	-	2,710
DGC - INNS project	10,032	39,337	(32,712)	16,657
	12,742	39,337	(32,712)	19,367
Total of funds	30,528	41,883	(37,633)	34,778

The Citizen Science Project delivers volunteer based monitoring across the catchment using invertebrates as an indicator of river quality.

The INNS project was set up to tackle the spread of non native invasive species in the catchment.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £	*Total funds* 2015 £
Tangible fixed assets	662	-	662	879
Current assets	18,767	19,367	38,134	32,502
Creditors due within one year	(4,018)	-	(4,018)	(2,853)
	15,411	19,367	34,778	30,528

14. RELATED PARTY TRANSACTIONS

During the year, the charity paid £29,879 (2015 - £16,271) for project expenses to the River Annan and District Salmon Fishery Board, a related party by virtue of the trustees being involved in the management of this business. £2,239 (2015 - £nil) was outstanding at the year end date.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

15. FIRST TIME ADOPTION OF FRS 102

It is the first year that the company has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 December 2015 and the date of transition to FRS 102 and SORP 2015 was therefore 1 January 2015. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

The policies applied under the company's previous accounting framework are not materially different to FRS 102 and have not impacted on funds or net income/expenditure.

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