Annual Report 2017

www.riverannan.org

www.fishannan.org

The River Annan District Salmon Fishery and River Annan Trust would like to thank the following organisations for their support during 2017.

Dumfries & Galloway Council

University of Glasgow
School of Interdisciplinary Studies

Dumfries and Galloway Biodiversity Partnership

SEPA
Scottish Environment Protection Agency

FRONT COVER

Marshall Bisset fishing for salmon in Manse Pool, St. Mungo's beat during late October

Photo – Antony Donnelly

Contents

Board Members 2017

Chairman:	Alister Jack (O Routledge from 27.11.2017)
Upper Proprietors:	Earl of Annandale & Hartfell (Until 27.11.2017)
	Mr George Birkbeck
	Mr John Cunningham-Jardine
	Mr A Dickson
	Mr A D Guthe (until 27.11.2017)
	Mr D Kelly (from 27.11.2017)
Lower Proprietors:	Councillor Richard Brodie
	Mr Richard Westoll (until 27.11.2017)
Co-optees:	
Tenant Netsman:	Mr John Warwick
Salmon Anglers:	Mr Lawson Devery
	Mr David Rothwell
	Mr Francis Sandison
Coarse Angler:	Mr F Sykes

Office Bearers RADSFB:	
Clerk:	Mrs Mary Colville
Director of Fisheries:	Mr Tony Donnelly
Operations Manager:	Mr Chris Stones
Head Bailiff:	Michael Fearns (until July 2017)

Office Bearers RAT:

RAW Community

Engagement Officer: Abi Carroll

Chairman's Introduction

On behalf of the board I would like to extend a huge amount of gratitude to Alister Jack who has worked tirelessly to raise the profile of salmon fisheries management at a local level through our Board and nationally through his contributions to the Wild Fisheries Reform and Fisheries Management Scotland. Alister has been re-elected as vice-chairman so I am certain I can still rely on his expertise as and when required.

It appears that for now that the concept of the river board is to be preserved by the Scottish Government which I believe is a good thing for our catchment. Fish stocks, like the finances of the board, are in a fragile state. A well-financed board is essential in order to continue developing our scientific understanding of the biology of the catchment, making correct decisions on the ground and representations to Government in order to not only create the best possible habitat for juvenile fish, but also influence strategies further afield for adult salmonid survival. Electro-fishing must remain a clear priority for the board and staff conducted our largest ever annual surveying program of 143 sites in 2017.

Equally, we must try hard to increase rod numbers on the river, which in time should reap dividends in terms of numbers of fish caught and create the 'good news' stories that we need to sell more fishing. There are many fishermen who do not wish to kill fish and therefore river categorisation should not be a bar to sales. The Annan has established an excellent reputation amongst trout and grayling fisherman and we should not underestimate the added value that these species bring to the local economy.

I am delighted to confirm that the River Annan Trust successfully secured a significant amount of grant funding in 2017. The Restoring Annan's Water Community Engagement Programme combines educational, social and environmental elements to raise awareness of the importance our river environment and delivering restoration projects. We must recognise the efforts of Tony Donnelly in securing the funding which has allowed the Trust to employ Abi Carroll as a dedicated Community Engagement Officer on a full-time basis to deliver the project over a two-year period.

Following improved catches in 2017 and encouraging numbers of fish seen reproducing in the tributaries, hopefully the river has turned the corner, and I wish anglers tight lines for season 2018.

Oliver Routledge

Chairman RADSFB

Fishery Performance

Salmon Fishing

Fig 1 – Ross Howarth retuning a prime conditioned 20lb hen salmon on Newbie.

The 2017 salmon fishing season got underway on Saturday 25th February 2017. The first salmon of the 2017 season was landed on March 21st by Newbie regular Joe Black fishing with a spinner in Pat's Bridge. Joe had his second fish of the season a few days later again from Pat's Bridge. The following week Francis Sandison landed the first fly caught salmon of the season.

The spring fishing was identical to the previous few years, typified by a prolonged dry spell coupled with lots of sunshine and cold easterly winds. There was absolutely no rainfall throughout the whole of April and the first half of May.

Rain finally arrived on June 6th and we were fortunate to experience good fishing conditions throughout the summer thanks to regular spates. Water conditions undoubtedly favoured the middle river beats and salmon seemed keen to make progress. Ross Wardrope landed seven salmon from Dryfeholm in the first two weeks of June and when conditions were right there was enough fish present to offer a realistic chance of enjoying sport on every visit. July and August proved a lot less productive and a poor grilse run was experienced throughout Scotland in 2017. Small pods of fish entering the lower river during the back end were caught at Hoddom and Newbie and it was nice to see a few back-end salmon which have been conspicuous by their absence in recent seasons.

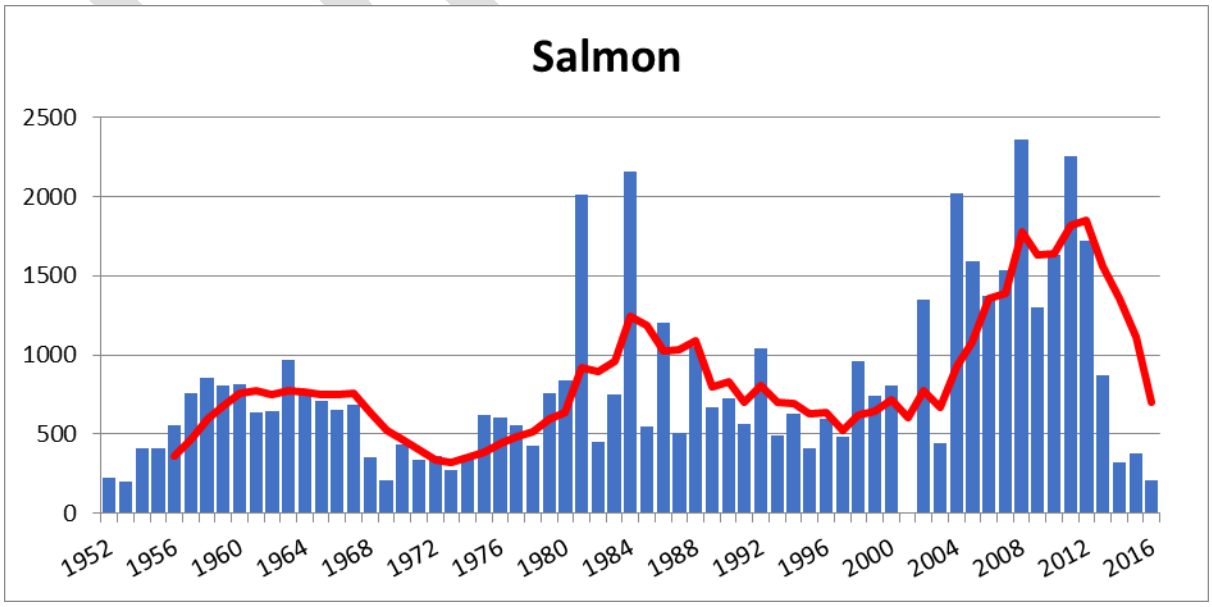

Fig 2 – River Annan rod & line salmon catch data from 1952 - 2017

Rod effort appeared to be slightly increased from the previous season especially on the Association beats. Persistent high water did hinder effective fly fishing on the lower river beats. Given the general picture along the west coast rivers in 2017 the Annan faired relatively well, and it was clear that more fish were present in the system than the previous three seasons. We are confident that electrofishing results in 2018 will reflect this and anticipate distribution and abundance of salmon fry to be higher than the period 2015 – 2017.

The total reported rod catch of salmon and grilse for season 2017 was 337. The haaf nets retained an additional 35 salmon/grilse fish as part of the MSS fecundity study and released a further 42. 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.

Sea Trout

The largest sea trout landed in 2017, weighing 8lb, was captured by Association season ticket holder Sandy Rankin. Sandy managed to land over 40 sea trout in 2017 with most of his sea trout being caught at the lower end of Applegarth beat through July and August. A 7lb sea trout was reported further downstream on Halleaths and St. Mungo's beat was holding a number of sea trout in July with half a dozen up to 5lb being landed in one afternoon. Good numbers of finnock were running the system in October and with healthy trout fry numbers in the system signs are encouraging from future seasons.

Slightly increased rod effort saw the sea trout catch rise to 495 in the 2017 compared to 383 sea trout in the 2016 season. High water conditions did not favour the haaf nets who reported 108 sea trout retained and 18 released, well down on the previous year's figures of 408 retained and 91 released. This is a reasonable return given challenging sea trout fishing conditions and that most sea trout were a by-catch for salmon anglers fishing during the daytime.

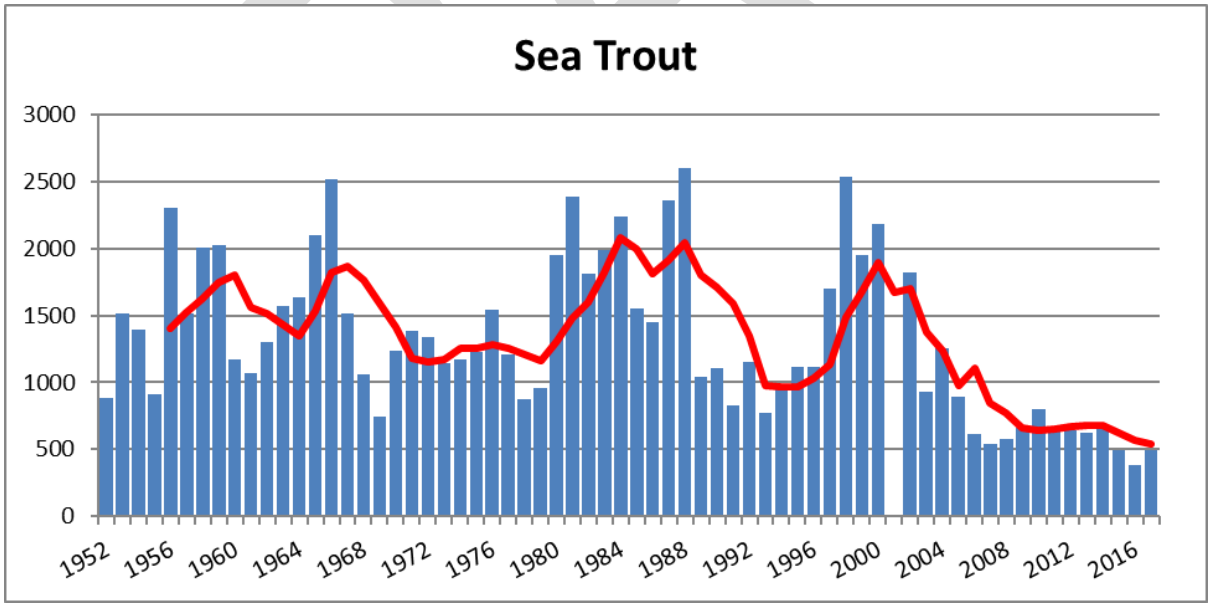

Fig 3 – River Annan rod & line sea trout catch data from 1952 - 2017

Brown Trout

Fig 4 – Fred Brown with a 4lb specimen brown trout from Cleuchhead.

Conditions conspired to make brown trout fishing as challenging as possible in 2017. Spring was late to arrive and the water level remained at summer low for a six-week period. It was often bright and breezy throughout the dry spell, so anglers had to be stealthy as possible to get any reward. 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. Following some small rises in water levels the river was in a favourable condition throughout late May and anglers caught readily on dry flies. The river then experienced two large floods on June 6th and 8th before settling back in and provided some excellent evening sport during the second half of June.

Grayling

Fig 5 – A large autumn grayling from the lower river.

The first of our 2017/2018 winter grayling days was held on the 20th November with a further four days planned before the end of March 2018. The event on November 20th was attended by 40 anglers who fished in ideal conditions along the entire length of the river from Applegarth beat down to Brydekirk. The river was holding at a moderate height with lovely clear water. Ideal conditions for the middle and lower reaches of the river.

From 19 submitted return cards from the event indicated a total 101 grayling were caught. Three grayling measured over 45cm and other returns show a good variety in sizes and year classes including some of this year's juveniles. Hoddom was particularly productive during the grayling day and anglers produced half of the total reported catch from the beat.

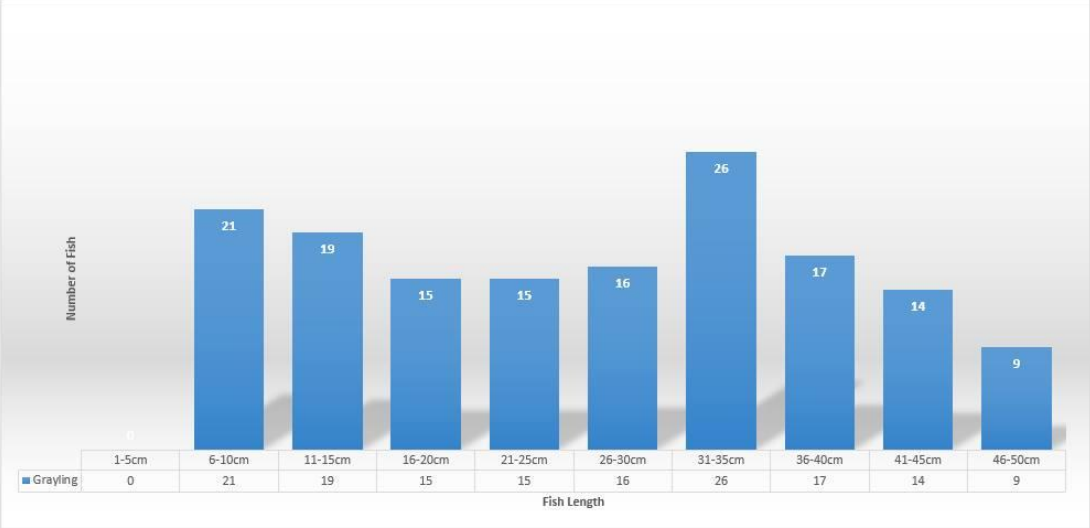

Fig 6 – Length frequency graph of grayling captured during the first winter grayling event

Electrofishing Report

Following independent advice from fisheries scientist and consultant Dr Walter Crozier, a revised electrofishing program was undertaken by Fishery Board staff in 2017. The proposal was to undertake electrofishing at around 200 sites using a single pass, semi-quantitative methodology. A total of 143 sites were surveyed in 2017 as operations were hindered by frequent rainfall. The resulting high river levels limited our ability to conduct surveys in lower reaches of the larger tributaries such as Kinnel, Ae and Milk. We are very satisfied with the new electrofishing program and feel the frequency of sites along each tributary is very useful for assessing performance within each sub-catchment relative to overall population trends.

The following assumptions are made when interpreting electrofishing data

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

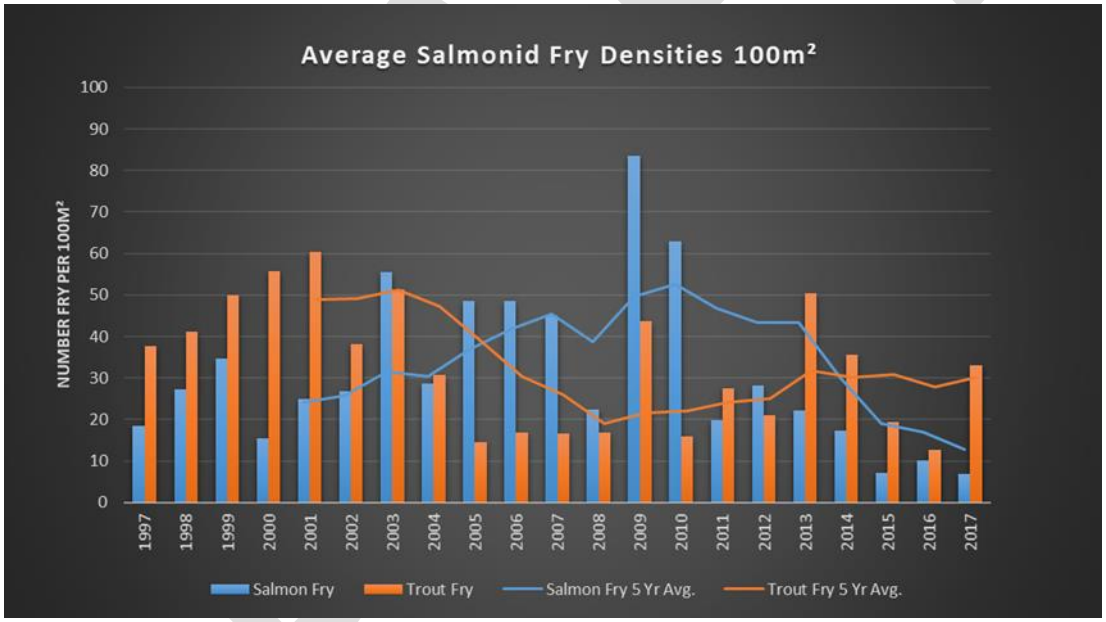

Fig 7 – Average annual salmon and trout fry densities for all sites surveyed throughout the catchment

Average salmon fry (Figure 7) and salmon parr densities remain at their lowest recorded levels across the entire Annan catchment. Of the 143 sites surveyed, salmon fry were absent from 83 sites and salmon parr absent from 98 sites. With no significant increased environmental pressures in our freshwater environment the results of electrofishing surveys would indicate that marine survival is the biggest factor influencing salmon populations on the Annan. The Annan Water, Moffat Water and Water of Milk tributaries are most concerning. It is likely that specific stock components such as grilse and late running multi sea winter salmon are no longer returning to spawn in these parts of the catchment.

Trends in juvenile salmon densities are not unique to the Annan. It is now widely accepted that the abundance of Atlantic salmon populations throughout the UK are in decline due to decreased survival during the marine phase of their lifecycle. The River Annan as well as neighbouring Border Esk and Eden have all experienced collapses in salmon since 2014. Rod catch data and subsequent juvenile electrofishing surveys demonstrate a significant decrease in abundance and distribution (MSS 2017[1], EA 2018[2]).

In addition to diminishing returns of adult salmon, prolonged low water conditions throughout autumn 2016 had a significant effect on the ability adult salmonids to successfully migrate into the upper reaches of tributaries. Data collected during redd count surveys in late 2016 provided a strong indication that the low flows had significantly limited the distribution of spawning adult salmonids throughout all tributaries in the Annan catchment and many adult salmon were forced to spawn on the mainstem of the river in mid-December. It is possible that some late running fish spawned following floods in late December. Salmon fry were completely absent from the upper half of the Moffat in 2017. This was due to a blockage and morphological issue which has now been resolved and we anticipate we will find salmon fry in the upper reaches of the Moffat water in 2018.

Migratory forms of brown trout are more adept at ascending rivers in low water conditions and 2017 surveys indicate that trout fry are well distributed across the catchment at altitudes up to 220m. Trout fry were absent from 23 sites and trout parr absent from 65. Trout fry densities in 2017 were much improved on 2016 results which would have been influenced by the extreme flood events in late 2015. The densities of trout fry recorded in 2017 would suggest that recruitment is achieving historical long-term targets and will hopefully ensure healthy adult numbers over the coming seasons.

[1] Assessing the conservation status of salmon in scotland
[2] Border Esk, River Eden and Solway Firth Fisheries Regulations Review – Environment Agency

Wamphray Fish Pass

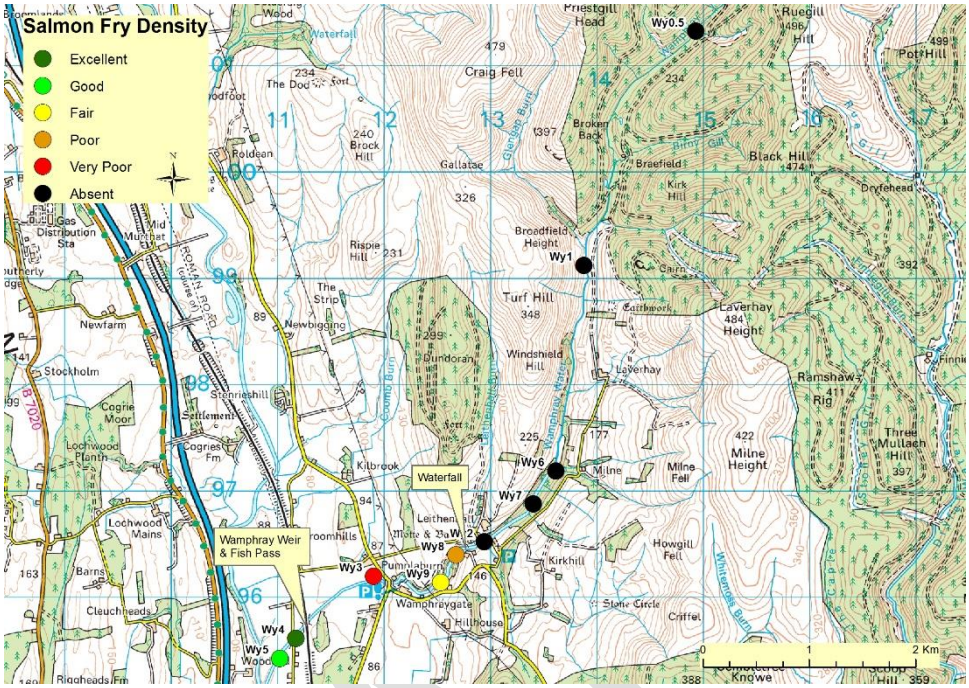

Fig 8 – Salmon fry quintile ranges for the Wamphray Water

Electrofishing results from surveys undertaken in 2017 confirmed that adult Atlantic salmon were able to successfully ascend the fish pass in autumn 2016 as salmon fry were present at Wy3, Wy8 & Wy9. Given the environmental challenges created by prolonged periods of low flow in autumn 2016 and spring 2017, electrofishing survey results should be considered very encouraging. It is already clear that the new fish pass is allowing free passage of adult salmonids even in small floods. Had the river experienced typical autumn flood events during the adult migration period it is likely that fry densities would have been more evenly distributed across sites Wy3, Wy4, Wy5, Wy8 & Wy9.

There is a strong likelihood that the continued absence of juvenile salmon and migratory trout at sites Wy0.5, Wy1, Wy2, Wy6 & Wy7 is a due to the lack of water during the spawning migration period of the adult salmon/sea trout. Visual monitoring of the waterfalls approximately 2km upstream of the fish pass during multiple flood events in autumn 2017 identified numerous Atlantic salmon and migratory trout attempting to ascend the falls. Electrofishing results in 2018 will give a much clearer picture of the distribution and recovery of salmonid populations in the upper reaches of the Wamphray sub-catchment.

Redd Surveys

Table 1 – Tributary specific redd count survey lengths

River	Survey Length (Km)	Salmon	Trout
Ae Water	7.4	14	10
Glenkiln Burn	1	0	2
Annan Water	5.3	4	4
Moffat Water	1	1	0
Evan Water	1	0	0
River Annan	1.7	4	2
Wamphray Water	3.7	12	1
Water of Milk	4.3	6	13
Corrie Water	3.2	0	14
Total	**28.6**	**41**	**44**

Observations from anglers suggested that more adult salmon were present in the system during 2017 than the previous few seasons and we are pleased to report that redd counts would support these observations. In total Board staff surveyed 28.6km of river habitat consisting of 1.7km mainstem and 26.9km of tributaries. The density of salmon redds increased in 2017 to 1.4 per km compared to 1.1 per km in 2016. The It is also possible additional salmon spawning activity may have taken place after redd counts had been carried out as salmon were still present in proximity of spawning locations.

The presence of numerous salmon redds in the lower reaches of the Water of Ae is a very positive development. The size and depth of the redds identified would indicate that salmon spawning in the lower Ae were of a large average size which should ensure high numbers of eggs were deposited into the gravel. Indications are that no further gravel removal is planned by the River Ae Management Group so hopefully the fish ecology in the lower reaches of the Ae will be allowed to recover naturally moving forward.

Numerous salmon were seen spawning on the Wamphray upstream of the fish pass and one location was experiencing overcutting of redds dues to the number of female fish present at the site. Fish were witnessed attempting to ascend the waterfall which is located 2km upstream of the fish pass. Although no redds were identified above the falls, electrofishing surveys in 2018 will confirm if salmon and sea trout are successfully migrating into the upper reaches of the tributary.

The Corrie water is a large tributary which joins the Water of Milk. 2017 electrofishing surveys on the burns entering the main Corrie water identified healthy trout fry populations which were clearly the progeny of sea trout. However, mainstem sites on the Corrie were less encouraging for trout fry and surprisingly no salmon fry or parr were found. Historical electrofishing events had identified salmon and it seems curious that salmon are absent from accessible and useable habitat. No salmon redds were identified along the lower 3km of the Corrie in late 2017. Should electrofishing results continue to highlight supressed recruitment on the mainstem of the Corrie we will need to look at the potential impacts from land use practice in the area.

Invasive Non-Native Species Project

The successful Invasive Non-Native species project continued with funding from the Dumfries & Galloway Council. The project began in 2010 which saw the start of a strategic control programme starting at the top of the catchment and working downstream towards Annan, which we reached in 2015. The project has focused on four invasive plants; Japanese knotweed *(Fallopia japonica),* Himalayan balsam *(Impatiens glandulifera),* giant hogweed *(Heracleum mantegazzianum)* and American skunk cabbage *(Lysichiton americanus).* The work to control these and other invasive non-native species is described below.

Japanese Knotweed

Japanese knotweed control began in August focusing on areas of significant regrowth and any new plants that had been reported. Older stands were left and will be monitored/treated in future years if resources and funding allow. New stands were treated on the River Annan at the Cogries railway viaduct, Cleuchhead, Newbie and Galabank Park in Annan. Every known stand within the catchments of the River Annan, the Lochar and the Pow Burn has been treated at least once. Since the project began in 2010 approximately 23,038m^2 of Japanese knotweed has been treated, a breakdown for this can be seen in the table below.

Considerable progress has been made with the stand at Annan Harbour and treatment has been very effective in reducing the amount of Japanese knotweed. Initially this stand covered an area of approximately 5000m^2. In 2017 the remaining 800m^2 was treated using stem injection (where possible) and knapsack sprayers with telescopic lances.

Fig 9, top - shows Japanese at Annan Harbour in 2015 while

Fig 10, bottom - is the same area in 2017 after two years of treatment and control work.

Giant Hogweed

Fig 11 - Stem injection of giant hogweed has proved effective in controlling the plant

Giant hogweed control has become a war of attrition, but it is one we are keen to continue to prevent the spread of this plant into the catchment. Where it exists in significant populations control work can take a decade or more to remove the population and it is important to prevent that level of infestation on the Water of Ae. Plants are treated in May when they are larger enough to be injected with herbicide but before they are large enough to flower and produce viable seeds.

Giant hogweed contains phototoxic sap that causes the skin to burn when exposed to sunlight, so staff and volunteers have to exercise caution when treating the plant.

Himalayan Balsam

Control of Himalayan balsam at the south eastern corner of Mill Loch began in 2014 and continued in 2017. The plant has almost been eradicated from this part of the loch and only a few plants remained. Any plants spotted in 2017 were removed. The population of plants was reasonably small and isolated, making eradication a real possibility. Looking to 2018 we will continue to monitor and carry out control work if necessary.

Fig – 12, Left – Himalayan balsam at mill loch in2015 spilling over the fence

Fig 13, right – The same area in 2017

Restoring Annan's Water Community Engagement Programme 2017 – 2019

Fig 14 - Abi Carroll, Restoring Annan's Water Community Engagement Officer

The RAW Community Engagement Programme secured match funding of £91,550 through the Heritage Lottery Fund and LEADER Dumfries and Galloway. It will run from November 2017 to November 2019. Abi Carroll started her post as Community Engagement Officer on 20th November 2017.

The Community Engagement Programme is made up of 5 projects, detailed below.

Eels in the Classroom

This education initiative will be delivered in 4 primary schools per year. Tanks containing juvenile eels will be installed in each school. These will be used as a learning resource on which to base lessons about river ecology and the impacts human activities have on the river environment. Interactive classroom sessions will be delivered by the Community Engagement Officer, followed by a field visit to the river to release the eels. This scheme will help to raise awareness of the issues facing the endangered European eel and will also work to mitigate the negative impact of barriers such as the weir on the River Annan eel population.

Youth Rangers

Groups will be established in Annan and Lockerbie to provide young people (aged ~ 15-25) with opportunities to contribute to conservation work and develop new transferable and practical skills. Activities will be based around river and riparian environments within the catchment and will include habitat management/surveys, tree planting, wildlife monitoring, and invasive species control. It is anticipated that the Youth Rangers scheme will complement existing initiatives such as John Muir Award and the national Saltire Award by providing opportunities for young people to participate in conservation volunteering. Training will not be accredited; however, the River Annan Trust will award certificates to participants to acknowledge their contributions and achievements.

Landowner Engagement

The RAW Community Engagement Officer, with support from RAW partners, will engage with landowners and promote landowner participation in the project through attending local agricultural shows, collecting responses to a landowner survey, coordinating site advisory visits, and developing guidance publications on catchment management best practice. The Community Engagement Officer will work to build relationships with landowners in the catchment and identify opportunities for delivering practical habitat improvements. Through the RAW community engagement project,

landowners will have access to experts who can provide technical advice on alternative management options and guide the implementation of sustainable land use practices.

Small-Scale Habitat Restoration

Riparian and instream improvement schemes will be implemented with the assistance of volunteers. Restoration methods will include fencing to exclude livestock, riparian tree-planting, and green bank protection. Small-scale habitat restoration will benefit both landowners and the river environment by improving habitat for wildlife and reducing environmental impacts such as diffuse agricultural pollution and bank erosion. Sites where habitat restoration is delivered will be used to demonstrate the tangible benefits of river restoration. In addition, volunteers will have the opportunity to gain an understanding of different restoration techniques and experience a sense of purpose through contributing to catchment wide restoration objectives.

Fig 15 - Over 300 trees were planted on the banks of the Moffat Water at Craigieburn Farm with the help of some dedicated and hard-working volunteers.

Restoration Workshops and Seminars

A programme of restoration themed workshops will be delivered across the catchment providing learning opportunities to local interest groups and members of the public. These will include talks and practical workshops which will be delivered by relevant experts and Trust staff. Topics such as redd counting, green bank protection, river fly monitoring, the European eel, and natural flood management will be included in the programme.

Future Funding

The current Community Engagement Programme is HLF and LEADER funded. Through the successful delivery of this programme, the River Annan Trust will be able to showcase its capabilities, and this will assist in future funding applications. Applying for grant funding is a highly competitive process and each grant scheme has unique criteria, which can make the process time-consuming. Future funding applications will likely include a community engagement element as this is a common theme in the funding criteria.

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 2015, the Board of River Annan District Salmon Fishery Board held five meetings. These were advertised in various ways; on our website, www.riverannan.org, in the local press, via social media and on the public noticeboard of Lockerbie, Annan and Moffat Town Halls. All meetings were open to the Public, on average two members of the Public attended.

The Annual Meeting of the Qualified Proprietors was held on the 10th April in Lockerbie Town Hall. It was advertised in the local press, on our website and a copy of the notice emailed to the Scottish Government. The Minute of this meeting was approved on the 27th June and a copy of this was posted on our website and also sent to the Scottish Government. Two Qualified Proprietors and one member of the public chose to attend.

The Annual Public Meeting was held on the 27th June. It also was advertised in the local press, on our website (www.riverannan.org), on social media, and a copy emailed to the Scottish Government. One proprietor and three members of the public attended this meeting.

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

The Board has set up a Complaints Procedure which can be viewed on our website (www.riverannan.org). In 2017 the Board received only one official complaint on river categorisation and other general issues. This complaint was resolved by the Chairman, A Jack.

A Register of Member's Interest is kept up to date and is held at the Fisheries Office. Conflicts of interest are 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 2017

Armstrong Watson LLP
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 2017

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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 2017

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 2017 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.

51 Rae Street
Dumfries
Dumfriesshire
DG1 1JD
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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 2017

	2017		2016
	£	£	£
TURNOVER			
Assessments		**68,750**	72,902
Donations and voluntary contributions		**-**	159
FishPal		**-**	516
INNS project		**29,074**	27,815
Investment and bank interest		**1,516**	1,473
Commercial activities		**28,134**	14,663
		127,474	117,528
EXPENDITURE			
EXPENSES			
Wages	**81,265**		92,380
Severance & redundancy payment	**2,303**		-
Employers contributions to pension	**2,616**		2,012
Protective clothing and equipment	**1,980**		1,209
Annandale Estate office rent	**3,149**		3,097
Light and heat	**2,019**		1,394
Insurance	**2,330**		2,532
Motor expenses	**4,880**		4,600
Travel and other meetings\courses	**282**		452
Staff training	**349**		980
Land line, mobile & internet charges	**2,581**		2,574
Equipment repairs and renewals	**2,051**		430
Printing, stationery and postage	**2,194**		2,803
Sundry expenses	**1,067**		324
Association subscription	**2,452**		1,875
Scottish Fisheries Organisation	**1,200**		1,200
Project expenses	**614**		-
Advertising	**1,184**		1,151
Accountancy fees	**1,194**		1,188
Depreciation	**3,114**		3,924
Loss on disposal of fixed assets	**1,447**		-
Bad debts written off	**940**		2,845
Bank charges	**169**		204
Bank interest	**-**		16
HP/Finance lease charges	**478**		478
		121,858	127,668
SURPLUS OF/(SHORTFALL IN) INCOME OVER EXPENDITURE		**5,616**	(10,140)

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 2017

	Note	2017 £	2017 £	2016 £
FIXED ASSETS	**2**		**13,190**	16,036
CURRENT ASSETS				
Trade debtors		**3,748**		2,779
Rowan Dartington Portfolio		**34,470**		34,641
National Savings Bank		**549**		545
Royal Bank of Scotland Bus High Int A/c		**26,351**		23,433
Prepayments		**1,279**		1,279
Cash at bank		**11,274**		13,767
Cash in hand		**3**		3
		77,674		76,447
CURRENT LIABILITIES				
Trade creditors		**3,290**		3,009
HP/Finance leases		**1,793**		4,184
Deferred income		**15,375**		20,500
		20,458		27,693
NET CURRENT ASSETS			**57,216**	48,754
NET ASSETS			**70,406**	64,790
FINANCED BY:				
Income and Expenditure Account	**3**		**70,406**	64,790

MEMBER'S APPROVAL OF FINANCIAL STATEMENTS

I approve these financial statements for the year ended 31 December 2017 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.

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For and on behalf of Fishery Board

.....

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 2017

1. WAGES

	£
Wages	61,421
TAX/NIC	17,524
Employees Pension Contributions	2,320
	81,265

2. FIXED ASSETS

	Brought forward 1 Jan 17 £	Additions £	Disposals £	Dep'n for the year £	Carried forward 31 Dec 17 £
Equipment	**8,914**	**1,715**	**(1,161)**	**(1,406)**	**8,062**
Motor vehicles	**7,122**	**–**	**(286)**	**(1,708)**	**5,128**
	16,036	**1,715**	**(1,447)**	**(3,114)**	**13,190**

3. INCOME AND EXPENDITURE ACCOUNT

	2017 £	2016 £
Opening balance	**64,790**	74,930
Net profit/(deficit) for the year	**5,616**	(10,140)
Carried forward at 31 Dec 17	**70,406**	64,790

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