

Tay Catchment Salmon Alliance

TAY CATCHMENT SALMON ALLIANCE
(Formerly Tay Ghillies Association)
SCOTTISH CHARITY NUMBER: SC029645
FINANCIAL ACCOUNTS AND INFORMATION –
YEAR TO 30 NOVEMBER 2025

*The Tay Catchment Salmon Alliance is a Scottish Charity No: SC029645,
regulated by the Scottish Charity Regulator (OSCR)*

APPENDIX 3



Independent examiner's report on the accounts

Report to the trustees/members of

Charity name
Tay Catchment Salmon Alliance

Registered charity number

SC029645

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	December	2024	to	30	November 2025

Set out on pages

1 to 2

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

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

Independent examiner's statement

In 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 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed**:

Date: 10th February 2026

Name:

Relevant professional qualification(s) or body (if any):

Association of Accounting Technicians (AAT)
Association of Taxation Technicians (ATT)

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

None

Tay Catchment Salmon Alliance

Scottish Charity Number SCO29645

Statement of Bank Balance

Year to 30th November 2025

Royal Bank of Scotland

Opening Balance at 01/12/2024 £ 6,377.03

Excess/(**Deficit**) from Income & Expenses 25,923.43

Closing Bank Balance at 30/11/2025 £ 32,300.46

Approved by Trustees on

12 FEBRUARY 2026

Date

Signed

[Redacted Signature]

Chairperson

Tay Catchment Salmon Alliance

Scottish Charity Number SCO29645

Income & Expenditure Accounts

Year to 30th November 2025

Income

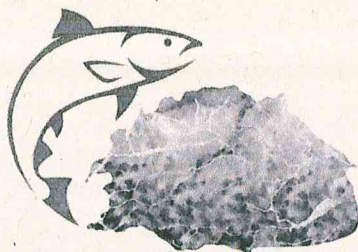
	<u>30.11.24</u>	<u>30.11.25</u>
Memberships	£ 340.00	£ 180.00
Gala Night	300.00	-
RECRI Steering Group	1,920.00	-
Donations	130.00	-
Corporate Membership	-	26,350.00
Merchandise sales	-	193.60
HMRC Charities	-	2,250.00
PAYPAL - test	-	0.01
	<u>£ 2,690.00</u>	<u>£ 28,973.61</u>

Expenditure

Website hosting etc	£ 180.00	£ 248.00
Gala Night - REFUND	300.00	-
Smart Rivers	1,110.00	-
Ghillie Video	12,000.00	-
AGM/room hire, meal, tip	243.75	
Lottery Licence	20.00	20.00
Bird Scarer	-	864.00
Printing & Stationery	-	268.25
Logo Design	-	720.00
Flow Meter & Water Testing	-	595.33
Merchandise	-	309.60
Donation - Accountants		25.00
	<u>£ 13,853.75</u>	<u>£ 3,050.18</u>

Excess/**Deficit** of income over
expenditure

- 11,163.75	£ 25,923.43
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Tay Catchment Salmon Alliance

CHAIRMAN'S ANNUAL REPORT

2025 was both a challenging and exciting year. Exciting, because we evolved from being the Tay Ghillies Association to a stronger, more capable organisation called the Tay Catchment Salmon Alliance (TCSA). Challenging, not only to take the new organisation into a fully working and engaged Alliance but also because the decline in salmon continues and the 2025 season was so disappointing.

We evolved into the TCSA because we had felt that, for some time, not enough was happening in the Tay Catchment to halt the decline of Atlantic Salmon. More energy was required and more desire to actually make a difference. Joining forces with the Tay Action Partnership, a group of proprietors in the Upper Tay, has given us a greater voice and hopefully more influence to get things done. We have brought on board a significant number of new members and beats and we now feel ready to tackle what are real issues in the Catchment.

We also made our partnership official with Bioregioning Tayside, a significant environment-focussed organisation based in Blairgowrie with whom we have teamed on River Ericht Catchment projects in the past as well as SmartRivers work in the overall Tay Catchment. It is a highly capable organisation, keen to make a difference, and brings skills to the partnership that we do not have.

As soon as we had formed, we briefed the Tay District Salmon Fisheries Board and the Tay Rivers Trust on the new organisation and informed them that we wanted to work with them. We did not want to compete; we would work with them as project leaders or as followers with them leading – a “best athlete” way of working would be optimum with the leader chosen as the one with the better insight and contacts into the project and/or the better funding stream. We also asked for two cooptee seats on the Board – this was refused and, instead, we were offered “invitee” status at Board meetings. We are not sure how effective this is but will attend 2026 meetings to see how this progresses.

There is significant work needing to be done in the Catchment and we met with Dr Summers to discuss how we might help with some of the issues identified in the Fisheries Management Scotland, Tay Catchment Plan. This was an unsatisfactory meeting, with many of the issues being deemed “too difficult” by Dr Summers. As a result, we looked elsewhere for potential projects.

We continue to support Bioregioning Tayside with their projects including the River Ericht Catchment Restoration Initiative (RECRI) and we also support the Tay Rivers Trust with their efforts to improve the Weirs at Brig O'Blair and the fish pass. We joined the Project Advisory Group for the project along with SEPA, local industry abstractors, Marine Directorate, Nature Scot Perth and Kinross Council and Blairgowrie and Rattray District Angling Association. Perth and Kinross Council have a keen interest in this project due to the potential impact on the

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bridge itself and have committed funds to study what needs to be done. Our main interest is ensuring that abstraction levels are significantly reduced in the Lade during very low flows to ensure that the smolts continue their migration in the river and not down the lade where there are numerous pinch points where smolts could perish or be severely damaged. We would also like to see a re-alignment of the trash screens (for easier cleaning) and smolt screens fitted during the smolt drop to ensure smolts cannot access the lade and do not have this option. Unfortunately, the TRT appears to be very secretive about what the next moves in the project are and there has been no formal communication from TRT since November 2024, which is worrying.

We watched from the sidelines after [REDACTED] resigned and the Board initiated a replacement process. As soon as we knew of [REDACTED] resignation we wrote to the Convenor and stated that we felt this was an ideal opportunity for the Board to re-engage with the Proprietors after so long. Unfortunately, communication was sparse until, eventually, after 5 months, the Board announced that [REDACTED] would be the new Director. Opportunity missed....

We wish [REDACTED] well in his new position and we had the opportunity to brief him on various Catchment issues. He was very receptive to our input. He is spending considerable time trying to sort out the admin – filing is not in a good state, and the IT certainly needs an upgrade – we can sympathise, having seen [REDACTED] office in the past! We asked specifically about stocking and what his view is. He mentioned the potential difficulty in changing the minds of the Marine Directorate scientists who have very fixed views. We told him that we understood their position but were going to challenge it vigorously in the near future.

With Bioregioning Tayside, we are focussing on the Western catchment (Lyon, Lochay, Dochart, Fillan) where there are numerous issues due to the Breadalbane Hydro Scheme and abstraction. We are building good relationships with the riparian owners and engaging with SEPA on some of the abstraction issues. We are also discussing projects with the Loch Lomond and the Trossachs Countryside Trust on the Dochart and Fillan. We recommenced invertebrate sampling on the Lyon to try to better understand the effect of freshet flows from the Lubreoch Dam. An initial report is due soon. The Lochay suffers from over abstraction. The Board approached SEPA about this and SEPA has offered a solution to SSE. The result of that offer is not yet known. However, the Lochay Power Station is being refurbished at the moment and will not be operational until 2027. Abstraction has stopped which will be an opportunity to see what effect that has.

For whatever reason, fish counter information is missing from the Lyon and Lochay. We know that the Lochay counter has been upgraded but the TDSFB will not release the information on a regular basis which would allow the riparian owners to monitor the fish passes. The counter at Stronuich has been removed and not replaced. We believe that Fish Counters are a significant management tool for the Catchment and we need more of them, not less.

We continue our focus on the Ericht but are extending that into the Isla catchment as well. The tributaries of the Isla are important spawning grounds and there are still man-made barriers causing problems which must be addressed as soon as possible. Another barrier type which is beginning to cause significant issues in the Isla (and, indeed, elsewhere in the catchment) is

beaver dams. We have seen such dams blocking passage of salmon and sea trout – we will address this with Nature Scot to ensure we can “notch” these dams at the appropriate time, to allow passage.

We are supporting the Board’s project to tag smolts in the Tummel-Garry hydro catchment. The aim was to tag smolts in the Gaur and the Garry, tracking both sets on their way downstream through the lochs and power stations, all the way to Perth and beyond. The funding situation means that we will only be able to tag Garry smolts. We had called on the TRT to match funding with us on the project (£25000) but this was refused because their current funds are restricted to ongoing projects (of which we have little or no information). However, the Garry project will allow us to track smolts using latest technology. We can then work out the mortality down the Garry, through Loch Faskally and the dam, and down past Perth, which could be substantial. The results can then be compared with previous studies. With all of the information we can approach the various stakeholders and seek mitigation, such as trapping and trucking from the rivers to below Pitlochry Dam.

2026 will be another exciting year for the TCSA. I would like to thank all of our members, the founder members for their fantastic donations, the Secretary, Treasurer and Fundraiser for their work, and all our partners and Catchment stakeholders who wish to halt the decline of our iconic fish. Thank you all and rest assured the TCSA will do everything we can to help.