

**AQUACULTURE  
LICENCES  
APPEALS BOARD**



**ANNUAL REPORT  
2014**



## **AQUACULTURE LICENCES APPEALS BOARD**

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**STATEMENT OF THE CHAIRPERSON**  
**to the**  
**MINISTER FOR AGRICULTURE, FOOD AND THE MARINE**

I am pleased to include this Statement in the Board's seventeenth annual report in respect of the period from 1 January 2014 to 31 December 2014.

The number of Board meetings held in 2014 was eight:

Board Member	Number of Meetings Attended
Ms Imelda Reynolds	5/5*
Mr Brendan Brice	6/6*
Mr Michael Sweeney	7/8
Mr Sean Murphy	7/8
Mr Jim Power	6/8
Dr Owen McIntyre	4/8
Mr Lorcán Ó Cinnéide	5/8

*\*indicates the number of meetings Board members attended and were eligible to attend.*

11 appeals were received by the Board during the course of 2014.

In respect of the requirements of the Code of Practice for the Governance of State Bodies, I confirm that all appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals are being carried out. I acknowledge that the Board is responsible for the System of Internal Financial Control of the Aquaculture Licence Appeals Board as referred to in Paragraph 13 of the Code of Practice. Furthermore, as requested under Paragraph 12.1 of the Code of Practice, I can confirm that the Board is in compliance with all of its obligations under tax law.

There is one sub-committee to the Board - the Audit Committee - and I wish to record my appreciation of this Committee's work.

I acknowledge the work of the Board members, the Secretary to the Board, the Technical Advisers to the Board and those who provided any other services to the Board and I thank all of them (past and present) for their service throughout the year.



Imelda Reynolds  
Chairperson

20 October, 2015



## **BOARD MEMBERS and GENERAL INFORMATION**

<b>CHAIRPERSON:</b>	Ms Imelda Reynolds (appointed 1/4/14)
<b>ORDINARY MEMBERS:</b>	Mr Sean Murphy Mr Lorcán Ó'Cinnéide Mr Michael Sweeney Mr Brendan Brice (retired 8/11 /14) Mr Jim Power Dr Owen McIntyre
<b>SECRETARY:</b>	Ms Dymphna Keogh (up to May 2014) Ms Mary O'Hara (from 1 September 2014)
<b>OFFICE ADDRESS:</b>	Kilminchy Court Dublin Road Portlaoise Co Laois
<b>AUDITORS:</b>	Comptroller & Auditor General Treasury Building Dublin Castle Dublin 2.
<b>TELEPHONE:</b>	+353 (0) 57 8631912
<b>WEB ADDRESS:</b>	<a href="http://www.alab.ie">www.alab.ie</a>
<b>E-MAIL ADDRESS:</b>	<a href="mailto:info@alab.ie">info@alab.ie</a>





## AQUACULTURE LICENCES APPEALS BOARD

### ESTABLISHMENT OF BOARD

The Aquaculture Licences Appeals Board was established on 17<sup>th</sup> June 1998 under *Section 22* of the Fisheries (Amendment) Act, 1997 (as amended) ("the 1997 Act"). All Board members are engaged on a part-time basis.

### FUNCTION

The Board operates under the aegis of the Department of Agriculture, Food and the Marine.

The function of the Board is to provide an independent authority for the determination of appeals against decisions of the relevant Minister on aquaculture licence applications. A person aggrieved by a decision of the Minister on an aquaculture licence application, or by the revocation or amendment of an aquaculture licence, may make an appeal within one month of publication (in the case of a decision) or notification (in the case of revocation/amendment).

### STATUS

The Board is an independent body with its own funding provided for by the Oireachtas under *Section 36* of the 1997 Act.

### COMPOSITION OF BOARD

In accordance with *Section 23(3)* of the 1997 Act, the Minister for Agriculture, Food and the Marine may make regulations prescribing not less than two organisations to nominate members of the Board. Those organisations should be representative of the following groupings:

- (a) organisations concerned with the promotion of the development of aquaculture or representative of persons carrying on the business of developing aquaculture;
- (b) organisations concerned with the conservation, development and protection of wild fisheries;
- (c) organisations representative of persons whose professions or occupations relate to physical planning and development;
- (d) organisations representative of persons concerned with the protection and preservation of the environment and amenities;
- (e) organisations representative of persons concerned with the promotion of general economic development and
- (f) organisations representative of persons concerned with the promotion of community development.



## MEMBERSHIP OF BOARD

As provided for under Section 23 of the 1997 Act, the Board consists of a Chairman and six other members.

The Chairman, Ms. Imelda Reynolds, was appointed by the Government in accordance with section 23(2) of the 1997 Act, for a term of 5 years from 1st April 2014 to 31st March 2019.

Mr Brendan Brice was appointed on 9th November 2011 for a period of three years up to 8th November 2014. Mr. Brice's term of office came to an end during the year under review and to date the vacancy arising on the Board has not been filled. The Board acknowledges the contribution made by Mr. Brice and thanks him for his commitment to the work of the Board during his term as a Board member.

Mr. Sean Murphy was appointed on 8<sup>th</sup> January 2013 for a period of five years, up to 31<sup>st</sup> December 2017.

Mr. Michael Sweeney was appointed on 13th January 2013 for a period of five years up, to 31<sup>st</sup> December 2017.

Mr. Jim Power and Dr. Owen McIntyre were appointed on 11th April 2013 for a period of three years, up to 10th April 2016.

Mr. Lorcán Ó Cinnéide was appointed for a three year term from 22nd October 2013 up to 21<sup>st</sup> October 2016.

## RESPONSIBILITIES

The 1997 Act details the main responsibilities and powers of the Board , which are summarised as follows:

Under *Section 40(4)* of the 1997 Act, on receipt of an appeal by the Board and provided it is not withdrawn, the Board can determine the appeal by:

- (a) confirming the decision or action of the Minister ;
- (b) determining the application for the licence as if the application had been made to the Board in the first instance; or
- (c) in relation to the revocation or amendment of a licence, substituting its decision on the matter for that of the Minister.

Under *Sections 43 and 44* of the 1997 Act, the Board must send a copy of the notice of appeal to the Minister and to each other party to the appeal.

Under *Section 46* of the 1997 Act, the Board can request submissions or observations from parties or other persons who have already made submissions or observations to the Board in relation to an appeal, if, in the opinion of the Board and in the circumstances, it is in the interests of justice to do so.

Under *Section 47* of the 1997 Act, the Board can request documents, particulars or other information it considers necessary for the purpose of enabling it to determine an appeal.





Under *Section 49* of the 1997 Act, the Board has the absolute discretion to hold an oral hearing of an appeal.

Under *Section 56* of the 1997 Act, the Board is required to ensure that appeals are dealt with and determined expeditiously and that all steps are taken to avoid unnecessary delay.

### **CONSULTANTS AND ADVISERS**

Under *Section 35* of the Act, the Board may engage such consultants or advisers as it considers necessary for the performance of its functions. Fees due to either are paid by the Board out of moneys made available by the Oireachtas. With effect from the 2<sup>nd</sup> September 2008 the Board has hired and will continue to hire consultant Technical Advisers when necessary.

During the course of 2014, the Board engaged the services of Aquafact International Services Ltd and Altemar Ltd to assist them in their consideration of appeals. Their reports are available on the Board's website, [www.ALAB.ie](http://www.ALAB.ie).

### **SECRETARIAT**

Under *Section 32* of the Act, an officer of the Minister who is an established civil servant and who is seconded to the Board for that purpose, either on a whole-time or part-time basis, shall act as Secretary to the Board. The part-time Secretary Ms. Dymphna Keogh resigned from the Board in May 2014 and she was replaced in September 2014 by Ms. Mary O'Hara. The Board would like to congratulate Ms. Dymphna Keogh on her promotion to her new role and thanks her for her support of the Board while seconded to the Board. The Board also welcomes Ms. Mary O'Hara to her secondment as Secretary to the Board and looks forward to working with her.

## **BOARD ACTIVITIES 2014**

### **APPEALS ON HAND AT 1 JANUARY 2014**

At the commencement of 2014 the Board had two appeals in hand, namely Appeal references AP2/2013 and AP6/2013.

**AP2/2013** in itself comprised 19 appeals in relation to applications for renewal of licences on the foreshore in Killary Harbour, County Galway. The Board continued to deal with these appeals during 2014 but had not determined the appeals by the end of the year.

**AP6/2013** concerned an appeal against the decision of the Minister to grant an Aquaculture licence and accompanying Foreshore Licence for the cultivation of pacific oysters using trestles and bags on two sites on the foreshore on Trawenagh Bay, Co. Donegal. The Board determined this appeal on 11 March 2014 by confirming the decision of the Minister to grant the Licence.

### **APPEALS RECEIVED DURING 2014**

11 appeals were received by the Board during the course of 2014.

**AP1/2104** related to the decision of the Minister to grant an Aquaculture licence and accompanying Foreshore Licence for the cultivation of mussels, oysters, scallops and





seaweed on sites on the foreshore in Roaringwater Bay, Co. Cork. On 20 May 2014, the Board determined the appeal and agreed to uphold the licence granted by the Minister.

**AP2/2014** concerned the decision of the Minister to grant a Shellfish Aquaculture licence and accompanying Foreshore Licence on sites on the foreshore in Roaringwater Bay, Co. Cork. On 20 May 2014, the Board determined to uphold the licence granted by the Minister, subject to the variation of the boundaries of one of the sites.

**AP3/2014** concerned the decision of the Minister to grant an Aquaculture licence and accompanying Foreshore Licence for the cultivation of native indigenous macro-algae (*Alaria Esculenta*) on a site on the foreshore in outer Bantry Bay, Co. Cork. On 4 December 2014, the Board determined the Appeal by agreeing to uphold the licence granted by the Minister.

**AP4/2014** concerned 9 appeals against the decision of the Minister for Agriculture, Food and the Marine to grant Aquaculture and Foreshore Licences for the cultivation of oysters using bags and trestles on a site on the foreshore in Bantry Bay, Co. Cork. The Board elected to treat all nine appeals together. The appeals had not been determined by the end of the year under review but were determined shortly thereafter.

**Appeal AP5/2014** was against the decision of the Minister to grant an Aquaculture and Foreshore Licences on a site for the cultivation of Pacific Oysters and Mussels using bags and trestles on a site on the foreshore in McSwynes Bay, Co. Donegal. On 2 October 2014, the Board determined the appeal by agreeing to uphold the licence granted by the Minister.

The final appeal received by the Board, **AP6/2014** was against the decision of the Minister to grant an Aquaculture Licence for the cultivation of Pacific Oysters using bags and trestles on a site on the foreshore in Achill Sound, Co Mayo. The appeal had not been determined by the end of the year under review but was determined shortly thereafter.

## LEGAL PROCEEDINGS

In accordance with Section 73 of the Fisheries (Amendment) Act, 1997, a person can apply for judicial review of determinations of the Board by way of an application for judicial review, provided it is made within the period of three months commencing on the date on which the determination was made.

One judicial review was completed during 2014 in the case Waterville Fisheries Development Ltd v Aquaculture Licences Appeals Board and the Minister for Agriculture, Food & the Marine and (by order ) Silver King Sea Foods Ltd T/A Marine Harvest Ireland [2014] 7 JIC 2513. The outcome of the case was that the High Court refused to grant leave to apply for judicial review in respect of a decision of the Board confirming an earlier decision of the Minister to grant a temporary licence for the amendment of operating procedures at a salmon farm, finding that although the Board ought to have given written reasons for its failure to hold an oral hearing, the applicant had not shown the existence of substantial grounds by which the validity of that licence could be successfully challenged. The Board has noted the decision and has amended its processes accordingly.

## PLANNING/ENVIRONMENTAL LAW DEVELOPMENTS

Increasingly complex environmental policy and legislation, as well as an evolving body of case law is having a significant influence on how the Board is dealing with appeals which come before it. Much of the case law concerns Environmental Impact Assessment and more recently, Appropriate Assessment under the Habitats Directive has taken centre stage. The





Board has reviewed its procedures where appropriate and made changes to processes in relation to conduct of appeals in light of the relevant legislation and emerging case law.

## **RESOURCES**

The term of office of the former Chairman expired in November 2013 and a new Chairman was appointed on 1 April 2014. The Secretary seconded to the Board was promoted in May 2014 and a new Secretary was appointed on 1 September 2014.

## **CONSULTATIONS WITH OTHER BODIES**

ALAB is obliged to keep itself informed of the policies of certain bodies whose functions have a bearing on its work. These include other Government departments. During 2014, a meeting was held with officials of the Department of Arts, Heritage and the Gaeltacht in relation to the implications of the EU Habitats Directive for the work of ALAB and the appeals before it.

## **CORPORATE GOVERNANCE**

Corporate Governance in ALAB is designed to follow the relevant requirements of the Code of Practice for the Governance of State Bodies, to the extent appropriate given the small size of the body. ALAB is committed to reviewing its governance policies and procedures on an on-going basis to ensure continued compliance with best practice in this area.

## **CONCLUDING REMARKS**

Finally, I would like to extend my thanks to fellow Board Members and staff, for their hard work, continued support and professionalism during 2014 and to the various organisations and consultants who provide an invaluable service to ALAB. I look forward to continuing to work with staff, Board Members, and the Department as we continue the work of ALAB in the coming years.



# **Aquaculture Licences Appeals Board**

**Financial Statements for the Year ending 31st December 2014**

# **Aquaculture Licences Appeals Board**

## **Financial Statements for the Year ending 31st December 2014**

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# **Aquaculture Licences Appeals Board**

## **Financial Statements for the Year ending 31st December 2014**

### **Board Members and General Information**

**Board Members:**

Ms. Imelda Reynolds (*Chairperson -Appointed 1 April 2014*)  
Mr. Brendan Brice (*Retired 8 November 2014*)  
Dr. Owen McIntyre  
Mr. Sean Murphy  
An t-Uasal Lorcán Ó Cinnéide  
Mr. Jim Power  
Mr. Michael Sweeney

**Secretary:**

Ms. Dymphna Keogh (*Resigned 23 May 2014*)  
Ms Mary O'Hara (*Appointed 1 September 2014*)

**Business Address:**

Kilminchy Court  
Dublin Road  
Portlaoise  
Co. Laois

**Accountants:**

Anne Brady McQuillans DFK  
Iveagh Court  
Harcourt Road  
Dublin 2

**Bankers:**

Allied Irish Bank  
100 Grafton Street  
Dublin 2

**Solicitors:**

O'Callaghan Kelly  
51 Mulgrave Street  
Dun Laoghaire  
Co. Dublin

# **Aquaculture Licences Appeals Board**

## **Financial Statements for the Year ending 31st December 2014**

### **Statement of Responsibilities of the Board**

The Board is required by Section 37 (1) of the Fisheries (Amendment) Act, 1997 to keep all proper and usual accounts of all moneys received or expended by it including an income and expenditure account and a balance sheet.


In preparing those statements the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- disclose and explain any material departures from applicable accounting standards, and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Board will continue in existence.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the financial statements comply with the Act and with accounting standards generally accepted in Ireland. The Board is also responsible for safeguarding the assets of the Board and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board

  
Imelda Reynolds  
Chairperson

  
Mary O'Hara  
Secretary to the Board



# **Aquaculture Licences Appeals Board**

## **Financial Statements for the Year ending 31st December 2014**

### **Statement on Internal Financial Control**

On behalf of Aquaculture Licences Appeals Board, we acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated in the organisation. The system can only provide reasonable, and not absolute assurance, that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

#### **Key Control Procedures**

The Board has taken steps to ensure an appropriate control environment by:

- Clearly defining management responsibilities.
- Establishing formal procedures for monitoring the activities and safeguarding the assets of the organisation.
- Developing a culture of accountability across all levels of the organisation.
- Appointing a firm of external accountants to document the systems of internal control and to make recommendations on enhancing the system.
- Apart from the legal and professional fees, the bulk of the Board expenditure relates to the salary of secretary and Board Member's remuneration and travel and subsistence. The salary of the secretary is paid by the Department of Agriculture, Food and Marine and recouped by them from the Board's allocation. An external accountancy firm has been engaged by the Board to deal with Board Member's remuneration.

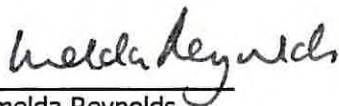
The system of internal financial control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- Regular review by the Board of periodic and annual financial reports. If a problem arises, the Board can then decide on corrective action required.
- Regular Board meetings.

#### **Annual Review of Controls**

The Board conducted a review of the effectiveness of the internal control system in January 2015.

On behalf of the Board



Imelda Reynolds  
Chairperson



Mary O'Hara  
Secretary to the Board

# **Aquaculture Licences Appeals Board**

**Financial Statements for the Year ending 31st December 2014**

**Report of the Comptroller and Auditor General**





## Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

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#### Aquaculture Licences Appeals Board

I have audited the financial statements of the Aquaculture Licences Appeals Board for the year ended 31 December 2014 under the Fisheries (Amendment) Act 1997. The financial statements, which have been prepared under the accounting policies set out therein, comprise the statement of accounting policies, the income and expenditure account, the balance sheet and the related notes. The financial statements have been prepared in the form prescribed under Section 37 of the Act, and in accordance with generally accepted accounting practice in Ireland.

#### Responsibilities of the Members of the Board

The Board is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the Board's affairs and of its income and expenditure, and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

#### Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Board's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

#### Opinion on the financial statements

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the state of the Board's affairs at 31 December 2014 and of its income and expenditure for 2014.

In my opinion, proper books of account have been kept by the Board. The financial statements are in agreement with the books of account.

#### Matters on which I report by exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal financial control does not reflect the Board's compliance with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

Patricia Sheehan  
For and on behalf of the  
Comptroller and Auditor General  
17 December 2015



## **Aquaculture Licences Appeals Board**

### **Financial Statements for the Year ending 31st December 2014**

#### **Statement of Accounting Policies**

##### **1 General**

The Aquaculture Licences Appeals Board was established on 17 June 1998 under Section 22 of the Fisheries (Amendment) Act, 1997. The Board deals with appeals against decisions of the Minister relating to aquaculture licenses.

##### **2 Basis of Preparation**

The financial statements are prepared under the accruals method of accounting, except as indicated below, and in accordance with generally accepted accounting principles under the historical cost convention. Financial reporting standards recommended by the recognised accountancy bodies are adopted, as they become operative.

##### **3 Income**

Appeal Fees are recognised in the Financial Statements on a receipts basis.

Income from Oireachtas Grants represents actual cash receipts in the period from the Department of Agriculture, Food and Marine and payments in the year by the Department in respect of the Aquaculture Licences Appeals Board seconded staff.

##### **4 Employees and Superannuation**

The Board has no employees other than the secretary who is a member of the standard civil service superannuation scheme. Accordingly the Board has no liability in respect of superannuation.

## Aquaculture Licences Appeals Board

### Financial Statements for the Year ending 31st December 2014

#### Income and Expenditure Account


	Notes	2014 €	2013 €
<b>Income</b>			
Department of Agric. Food & Marine C9.4 and A.10.7.1		170,909	187,878
Appeal Fees		2,590	5,562
Muir Ghael Teoranta Judgement		-	24,600
	<b>1</b>	<u>173,499</u>	<u>218,040</u>
<b>Total Income</b>		<u><u>173,499</u></u>	<u><u>218,040</u></u>
<b>Expenditure</b>			
Wages and salaries	<b>2</b>	62,691	60,865
Administration	<b>3</b>	121,019	154,679
<b>Total Expenditure</b>		<u><u>183,710</u></u>	<u><u>215,544</u></u>
<b>Surplus/(Deficit) for year</b>		<u><u>(10,211)</u></u>	<u><u>2,496</u></u>

The results for the period relate to continuing operations.

The notes on pages 8 to 10 form part of these financial statements.

On behalf of the Board

  
 Imelda Reynolds  
 Chairperson

  
 Mary O'Hara  
 Secretary to the Board



# Aquaculture Licences Appeals Board

## Financial Statements for the Year ending 31st December 2014

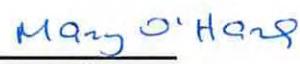
### Balance Sheet as at 31 December 2014

	Notes	2014 €	2013 €
<b>Fixed Assets</b>			
Tangible Assets	4	-	-
<b>Current Assets</b>			
Debtors and Prepayments	5	1,129	1,121
Bank and Cash	6	34,827	52,559
<b>Current Liabilities</b>			
Creditors and Accruals	7	49,768	57,281
<b>Net Liabilities</b>		<u>(13,812)</u>	<u>(3,601)</u>
<b>Financed by:</b>			
Income and Expenditure Account	8	<u>(13,812)</u>	<u>(3,601)</u>
		<u>(13,812)</u>	<u>(3,601)</u>

The notes on pages 8 to 10 form part of these financial statements.

On behalf of the Board

  
 Imelda Reynolds  
 Chairperson

  
 Mary O'Hara  
 Secretary to the Board

# Aquaculture Licences Appeals Board

## Financial Statements for the Year ending 31st December 2014

### Notes to the Financial Statements

<b>1 Income Drawdown</b>	<b>2014 €</b>	<b>2013 €</b>
Department of Agric. Food & Marine. C9.4	150,000	160,000
Department of Agric. Food & Marine. A10.7	20,909	27,878
Appeal Fees	2,590	5,562
Muir Ghael Teoranta Judgement	-	24,600
	<u>173,499</u>	<u>218,040</u>

<b>2 Wages and Salaries</b>	<b>2014 €</b>	<b>2013 €</b>
Secretary salary	20,909	27,878
Board members remuneration	41,782	32,987
	<u>62,691</u>	<u>60,865</u>

The Secretary of the Aquaculture Licences Appeals Board is on secondment from the Department of Agriculture, Food & Marine and was not in receipt of any extra remuneration or emoluments in respect of her role as Secretary for the Aquaculture Licences Appeals Board. The Department of Agriculture, Food & Marine paid all remuneration and emoluments and deducted all relevant expenses, including the pension levy, from her salary. During 2014 Ms Dymphna Keogh resigned and Ms Mary O'Hara was appointed.

The Board members received the following remuneration and travel and subsistence for the year ended 31 December 2014:

	<b>Remuneration €</b>		<b>Travel &amp; Subsistence €</b>	
	<b>2014</b>	<b>2013</b>	<b>2014</b>	<b>2013</b>
Mr Mark O'Connell		8,149		1,371
Mr. Jim Power	5985	4,305	552	367
Mr. Owen McIntyre	5985	1,404	882	-
Mr. Sean Murphy	5985	5,985	1349	1,530
An t-Uasal Lorcán Ó Cinnéide	5985	1,174	1200	-
Imelda Reynolds (Chairperson)	6734	-	579	-
Mr Michael Sweeney	5985	5,985	739	1,448
Mr. Brendan Brice	5123	5,985	1,440	1,772
	<u>41,782</u>	<u>32,987</u>	<u>6,741</u>	<u>6,488</u>

<b>3 Administration Costs</b>	<b>2014 €</b>	<b>2013 €</b>
Travel and subsistence	6,985	6,861
Office supplies and computer equipment	-	567
Insurance	2,286	2,442
Telephone	648	799
Legal and professional fees	78,300	46,590
Other professional fees	23,093	62,390
Accountancy and payroll costs	4,919	7,380
Audit fees	3,000	3,000
Bank charges	272	50
Publications/Advertising	1,516	-
Bad Debt Provision	-	24,600
	<u>121,019</u>	<u>154,679</u>

**Aquaculture Licences Appeals Board**  
**Financial Statements for the Year ending 31st December 2014**  
**Notes to the Financial Statements**

**11 Approval of Financial Statements**

The financial statements were reviewed by the Board on 24 November 2015

# Aquaculture Licences Appeals Board

## Financial Statements for the Year ending 31st December 2014

### Notes to the Financial Statements

#### 4 Fixed Assets

Aquaculture Licences Appeals Board have no Fixed Assets.  
All Fixed Assets are the property of the Department of Agriculture, Food and Marine.

#### 5 Debtors

	2014 €	2013 €
Muir Ghael Teoranta	-	24,600
Bad Debt Provision	-	(24,600)
Prepayments	1,129	1,121
	<u>1,129</u>	<u>1,121</u>

#### 6 Bank and cash

	2014 €	2013 €
Current account	34,824	52,556
Petty cash	3	3
	<u>34,827</u>	<u>52,559</u>

#### 7 Creditors

	2014 €	2013 €
Creditors/Accruals	31,290	50,936
PAYE / PRSI payable	4,260	4,395
PSWT payable	14,218	1,950
	<u>49,768</u>	<u>57,281</u>

#### 8 Income and Expenditure Account

	2014 €	2013 €
Balance brought forward at 1 January 2014	(3,601)	(6,097)
Surplus / (Deficit) for period	(10,211)	2,496
Balance at 31 December 2014	<u>(13,812)</u>	<u>(3,601)</u>

#### 9 Premises Note

The Aquaculture Licences Appeals Board occupies a premises at Kilminchy Court, Dublin Road, Portlaoise, Co. Laois. The main tenant of the building is the Agriculture Appeals Office. The Aquaculture Licences Appeals Board were not liable to any rent, rates or related service charges in 2014.

#### 10 Board Members Interests

The Board adopted procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by Board Members and these procedures have been adhered to by the Board during the year 2014.