

# AQUACULTURE LICENCES APPEALS BOARD

## CONTENTS

	PAGE
STATEMENT OF THE CHAIRPERSON	2
BOARD MEMBERS & GENERAL INFORMATION	3
ESTABLISHMENT OF BOARD	5
FUNCTION / STATUS	5
MEMBERSHIP OF BOARD	5
COMPOSITION OF BOARD	6
RESPONSIBILITIES	6
CONSULTANTS AND ADVISERS	7
SECRETARIAT	7
BOARD'S ACTIVITIES IN 2006	8
APPEALS RECEIVED IN 2006	8
JUDICIAL REVIEW	8
SUMMARY OF DETERMINATIONS	8
DETAILS OF APPEALS RECEIVED AND DETERMINATIONS MADE IN 2006	9
BREAKDOWN OF DETERMINATIONS 2003 – 2006	10
MAP SHOWING BOARD DECISIONS IN 2006	11
OUTCOME OF DETERMINATIONS IN 2006	12
FINANCIAL STATEMENTS	13

# STATEMENT OF THE CHAIRPERSON

to the Minister for Communications,  
Marine and Natural Resources.

I am pleased to include this Statement in the Board’s ninth annual report.

There was one change to the Board membership during 2006. Ms Mary Mac Mahon resigned with effect from the 27th November 2006 upon her appointment to An Bord Pleanála. Otherwise the composition of the Board remained the same as it was at the start of 2006.

There were six appeals received by the Board during the course of 2006 (details of which commence on page 9 of the report) representing five ministerial licence decisions. However, there was one appeal relating to a ministerial licence decision awaiting decision of the Board from 2005, giving a total of seven appeals for determination. At the end of 2006 five of the appeals were awaiting determination (details of the determinations made in 2006 are outlined on pages 10 to 12 of the report).

The number of Board meetings held in 2006 was eighteen:

Board Member	Number of Meetings Attended
Mr Conleth Bradley, Chairperson	15 (18)
Mr Mario Minehane	11 (18)
Mr Lorcán Ó Cinnéide	12 (18)
Ms Mary McMahon	14 (18)
Mr Sean Murphy	15 (18)
Ms Karin Dubsky	15 (18)
Mr Damian McDonald	12 (18)

The Board continues to treat the implementation of a Health and Safety management system with the utmost importance in line with the Health, Safety and Welfare at Work Act 2005. Safety training forms an integral part of the Board’s annual training programme. The Board ensures that the Technical Adviser has access to the most up to date health and safety training available which is required for her to carry out her duties as safely as possible. In the past year the Board has carried out a review of health and safety procedures, has had a safety audit carried out and has prepared a Safety Statement.

There are two sub-committees to the Board: the Internal Audit Sub-Committee and the Remuneration Sub-Committee. Mario Minehane and Sean Murphy are the members of both sub-committees.

I wish to acknowledge the work of the Board members, the Secretary to the Board, and the technical and legal advisers and to thank them for their service throughout the year. Eighteen meetings is unusually high for a part-time Board and reflects the objective of the Board to deal with matters as expeditiously as possible. I would also like to thank in particular Sean Murphy and Mario Minehane for their work on the sub-committees.

  
CONLETH BRADLEY  
CHAIRPERSON



Conleth Bradley  
Chairman

# BOARD MEMBERS AND GENERAL INFORMATION

CHAIRMAN	* MR CONLETH BRADLEY
DEPUTY CHAIRPERSON	VACANT
ORDINARY MEMBERS	# MR MARIO MINEHANE
	# MR SEAN MURPHY
	# MR LORCÁN Ó CINNÉIDE
	+ MS MARY MAC MAHON
	+ MS KARIN DUBSKY
	+ MR DAMIAN MCDONALD

- \* Appointed by the Government for a five-year term with effect from 17 July 2003.
- # Appointed by the Minister of State at the Department of Communications, Marine and Natural Resources, Mr. John Browne, T.D., for the period from 4 December 2003 to 31 December 2004. In December 2004, Mr Pat the Cope Gallagher, T.D., announced their reappointment, for a period of three years effective from 1st January 2005.
- + The remaining three members, Mary Mac Mahon, Karin Dubsky and Damian McDonald, were appointed by the Minister of State for Communications, Marine and Natural Resources, Mr Pat the Cope Gallagher, T.D., for a period of two years from 1 January 2005 to 31 December 2006. Ms Mac Mahon resigned from the Board with effect from 27 November 2006 upon her appointment in a full time capacity to An Bord Pleanála.

SECRETARY Mr Brendan Byrne

REGISTERED OFFICE 3rd Floor  
Holbrook House  
Holles Street  
Dublin 2

AUDITORS Comptroller & Auditor General  
Treasury Building  
Dublin Castle  
Dublin 2

WEB ADDRESS www.alab.ie  
EMAIL ADDRESS info@alab.ie

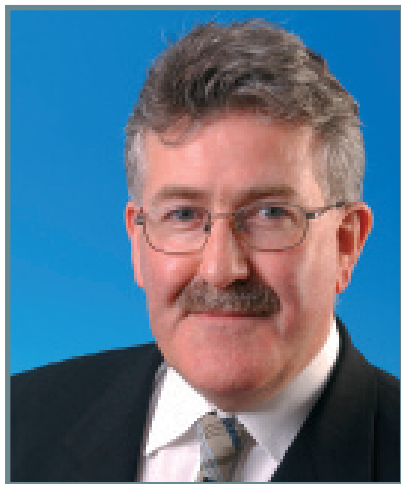
## BOARD MEMBERS



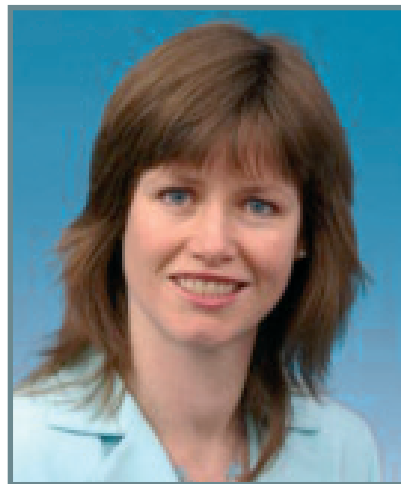
Conleth Bradley  
Chairman



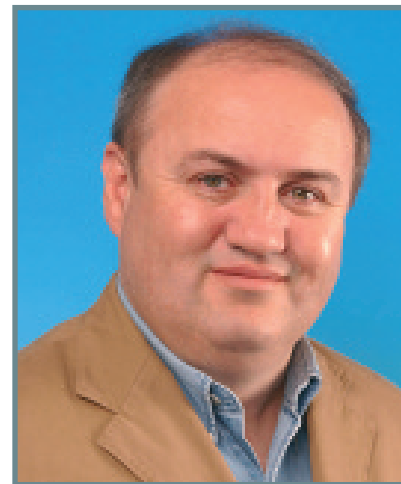
Mario Minehane  
Member



Sean Murphy  
Member



Mary Mac Mahon  
Member



Lorcán Ó Cinnéide  
Member



Karin Dubsy  
Member



Damian McDonald  
Member

## AQUACULTURE LICENCES APPEALS BOARD

The following is some general information regarding the Aquaculture Licences Appeals Board. However, to obtain an overall picture as to how the appeal process, as well as the aquaculture licensing system operates, reference should be made *inter alia* to the Fisheries (Amendment) Act, 1997 (as amended), the Fisheries and Foreshore (Amendment) Act, 1998, Aquaculture (Licence Application) Regulations 1998, the Fisheries (Amendment) Act, 2001.

### ESTABLISHMENT OF BOARD

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

### FUNCTION

The function of the Board is to provide an independent authority for the determination of appeals against decisions of the Minister for Communications, Marine and Natural Resources 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 Act.

### MEMBERSHIP OF BOARD

As provided for under *Section 23* of the Fisheries (Amendment) Act, 1997, the Board consists of a Chairman and six other members. The Chairman, Mr. Conleth Bradley, a practising barrister, was appointed by the Government for a term of 5 years, effective from 17 July 2003.

The position of Deputy Chairperson was unfilled in 2006.

Mr Mario Minehane, Mr Sean Murphy and Mr Lorcán Ó Cinnéide have served on the Board since 4th December 2003. In December 2004 the Marine Minister announced their reappointment, for a period of three years effective from 1st January 2005.

# AQUACULTURE LICENCES APPEALS BOARD

In December 2004 the Minister for the Marine also announced the appointment of Mr Damien McDonald, Ms Karin Dubsy and Ms Mary Mac Mahon for a period of two years effective from 1st January 2005 to replace the outgoing members. Ms Mary Mac Mahon resigned with effect from 27 November 2006.

## COMPOSITION OF BOARD

In accordance with Section 23(3) of the Act, the Minister for the Marine and Natural Resources made regulations prescribing not less than two organisations representative of each 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.

## RESPONSIBILITIES

A summary of the main responsibilities and powers of the Board are set out below:

Under Section 40(4) of the 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;

# AQUACULTURE LICENCES APPEALS BOARD

Under Sections 43 and 44 of the 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 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 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 Act, the Board has the absolute discretion to hold an oral hearing of an appeal;

Under Section 56 of the Act, the Board shall 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. Ms Helen Cooper has served as Technical Advisor, from 3 September 2005 to date.

## 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. A whole-time Secretary acted for the duration of the year.

06

BOARD'S ACTIVITIES  
IN 2006

APPEALS RECEIVED

In 2006 the Board received a total of 6 appeals. However, and in addition to the 6 received in 2006, there was one appeal awaiting decision from 2005, giving a total of 7 appeals for determination. The 6 appeals received represented 5 Ministerial licence decisions from a total of 64 Ministerial decisions made in 2006.

In recent years delays have occurred in the processing of some appeals, for example, issues arising concerning the legal status of applicants to the Minister for licences. During 2006 4 of the 6 appeals before the Board had to be referred for legal opinion.

The Board is of the view that these matters should have been dealt with and addressed in the initial application process and prior to any appeal.

JUDICIAL REVIEW

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.

There were two Judicial Reviews ongoing during 2006.

There were no new applications for Judicial Review in 2006.

SUMMARY OF DETERMINATIONS

A total of 6 appeals were received by the Board in 2006. These were in relation to 5 decisions by the Minister to grant aquaculture licences; 1 Salmon licence, 1 Arctic Charr and European Perch licence, 1 Mussel Spat collection licence, 1 Pacific Oyster licence and 1 Mussel licence.

In addition, 1 appeal was carried forward from 2005. This appeal was referred by the Board to the High Court on a point of law. The High Court directed that the applicant company regularise its affairs with the Companies Registration Office and resubmit its application to the Department of Communications, Marine and Natural Resources. The Board was, therefore, not required to further consider the appeal.

The Board made 1 determination in 2006. 5 appeals were carried forward into 2007. This resulted in the granting of 1 aquaculture licence with revised conditions.

During 2006, the total tonnage licensed by the Board for Arctic Charr and European Perch was 25 tonnes, increasing to 50 tonnes after two years of operation.

BOARD'S ACTIVITIES  
IN 2006

DETAILS OF APPEALS RECEIVED  
AND DETERMINATIONS MADE IN 2006

Under Section 40(4) of the Fisheries (Amendment) Act, 1997, the Board, in determining the appeals has the option of:

- (i) confirming the decision of the Minister to grant or refuse a licence or
- (ii) determining and issuing its own aquaculture licence as if the application for the licence had been made to the Board in the first instance.

Where the Board determined that it wished to alter the terms or conditions of a licence decision granted by the Minister, it did so by issuing its own licence with additional or altered terms and conditions.

*In line with the above, information outlined on the following pages contains -*

- a) a breakdown of the Board determinations for the years 1999 to 2006 inclusive;
- b) map showing location of appealed sites and summary information and
- c) table showing the outcome of determinations of appeals made by the Board in 2006 including subject matter of the appeal, details of Appellants and the results and date of each appeal decision.



# AQUACULTURE LICENCES APPEALS BOARD

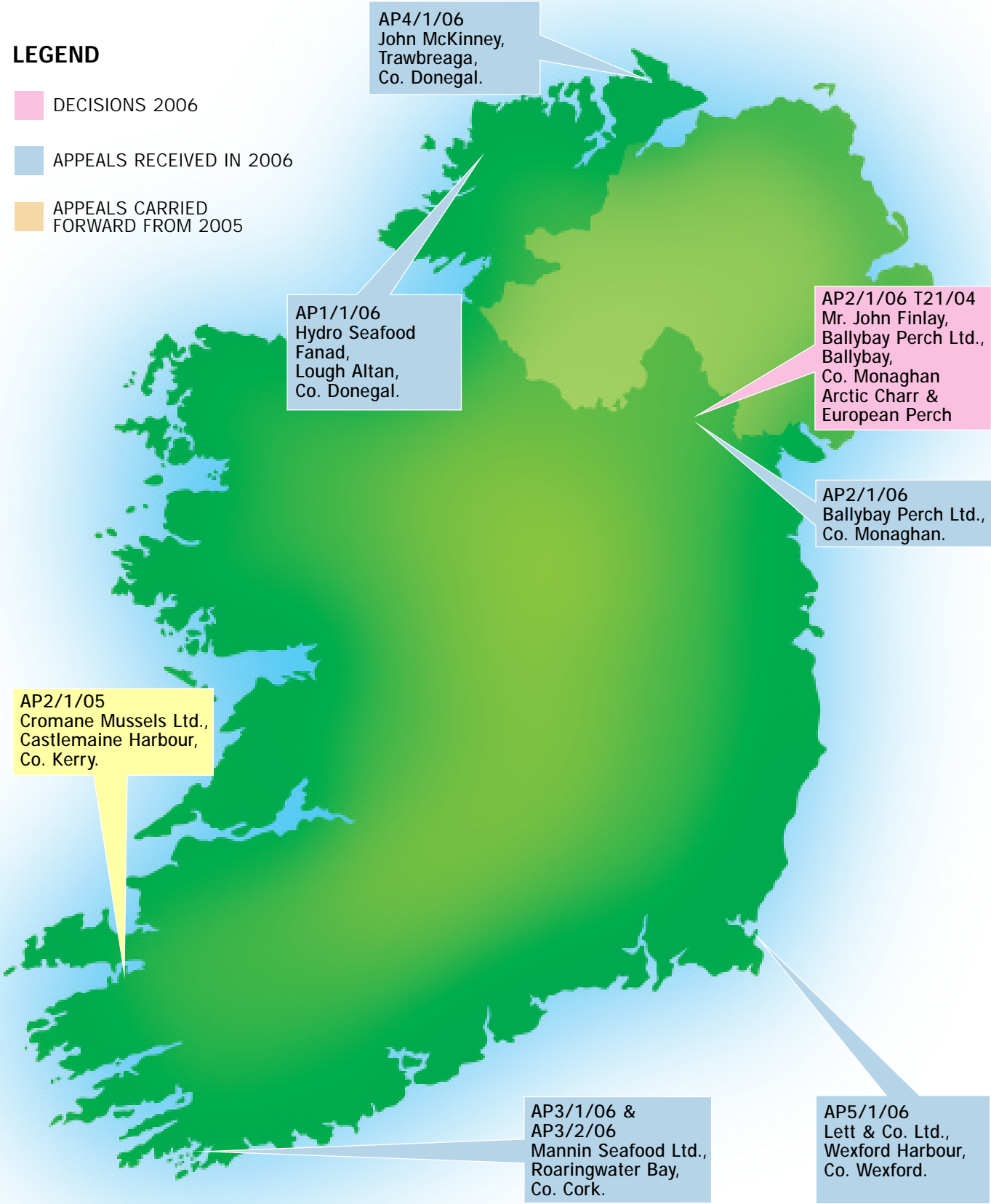
## BREAKDOWN OF BOARD DETERMINATIONS 2003 - 2006

Year	Appeals carried forward from previous year	No. of Appeals Rec'd	No. of Appeals With- drawn	No. of Minister's Decisions Appealed	No. of Determinations Relating to Minister's Decisions	Breakdown of ALAB Decisions			
						No. of Invalid Appeals	Confirmed Minister's Decision	ALAB Amended Licence	ALAB Refused Licence
2003	10	7	0	5	4	0	1	2	1
2004	1	21	1	16	18	4	13	0	1
2005	3	17	0	6	5	0	3	1	1
2006	1	6	0	6	1	0	0	1	0

# APPEALS & BOARD DECISIONS 2006

### LEGEND

- DECISIONS 2006
- APPEALS RECEIVED IN 2006
- APPEALS CARRIED FORWARD FROM 2005



# DETERMINATIONS OF APPEALS IN 2006

SUBJECT MATTER OF APPEAL	APPELLANT	BOARD DECISION AND DATE
Decision of the Minister of State at the Department of Communications, Marine and Natural Resources to <b>GRANT</b> an aquaculture licence for the cultivation of arctic charr and European perch on a site at Corkeeran, Ballybay, Co Monaghan, site ref no. T21/04 to <b>Ballybay Perch Ltd</b> (formerly FCK Fishfarms Ltd), Meeting House Lane, Ballybay, Co Monaghan.	Mr John Finlay, Ballybay Perch Ltd., Ballybay, Co Monaghan (AP2/1/06 T21/04)	<b>GRANT LICENCE</b> 27/11/2006

## AQUACULTURE LICENCES APPEALS BOARD

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2006



# AQUACULTURE LICENCES APPEALS BOARD

## TABLE OF CONTENTS

	PAGE
Statement of the Board’s Responsibilities	15
Statement on System of Financial Controls	16
Report of the Comptroller and Auditor General	17
Statement of Accounting Policies	19
Income and Expenditure Account	20
Balance Sheet as at 31 December 2006	21
Notes to the Financial Statements	22 - 23

# STATEMENT OF RESPONSIBILITIES OF THE BOARD

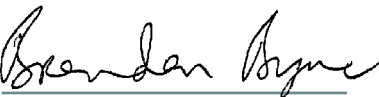
Section 37(1) of the Fisheries (Amendment) Act, 1997 requires the Board to keep all proper and usual accounts of all moneys received or expended by it including an income and expenditure account and a balance sheet. In preparing those financial statements, the Board is required to:

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

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enables it to ensure that the financial statements comply with Section 37 of the Act. The Board is also responsible for safeguarding its assets and for taking reasonable steps to prevent and detect fraud and other irregularities.



CONLETH BRADLEY  
CHAIRMAN



BRENDAN BYRNE  
SECRETARY

25/07/2007

DATE



# STATEMENT ON SYSTEM OF INTERNAL FINANCIAL CONTROLS

The Board acknowledges its responsibility for the Aquaculture Licences Appeals Board's system of financial control. It also recognises that any system of financial control can only give reasonable and not absolute assurance against any material errors. The internal financial controls in operation by the Board during 2006 are detailed as follows:

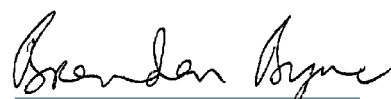
- The Board Secretariat is familiar with financial control procedures, including procurement, debtor and creditor procedures.
- All invoices are checked and authorised by the Secretary before payment.
- All cheques are signed by secretary or chairman with an additional signature from one other Board member required for amounts up to €10,000. For amounts over €10,000 two signatures in addition to the secretary or chairman are required.
- Expenditure details are forwarded to Finance Unit of the Department of Communications, Marine, and Natural Resources on an annual basis.
- The Board has engaged a firm of Accountants to prepare Financial Statements for the annual audit of Board income and expenditure.
- Apart from the legal and professional fees, the bulk of the Board expenditure is incurred on staff salaries, Board Members' remuneration and travel and subsistence. Seconded staff salaries are paid by the Department of Communications, Marine and Natural Resources and recouped by them from the Boards' allocation. An external payroll company has been engaged by the Board to deal with Board Members' remuneration.

## ANNUAL REVIEW OF CONTROLS

- The Board conducted a review of the effectiveness of the system of internal financial controls in respect of the year 2006.



CONLETH BRADLEY  
CHAIRMAN



BRENDAN BYRNE  
SECRETARY

25/07/2007

DATE

# REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

for presentation to the Houses of the Oireachtas

I have audited the financial statements of the Aquaculture Licences Appeals Board for the year ended 31 December 2006 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.

## RESPECTIVE RESPONSIBILITIES OF THE BOARD AND THE COMPTROLLER AND AUDITOR GENERAL

The Aquaculture Licences Appeals Board is responsible for preparing the financial statements in accordance with the Fisheries (Amendment) Act, 1997 and for ensuring the regularity of transactions. The Aquaculture Licences Appeals Board prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Members of the Board are set out in the Statement of Responsibilities of the Board.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Board's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

I read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

## BASIS OF AUDIT OPINION

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures

# REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

for presentation to the Houses of the Oireachtas


and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Board’s circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

**OPINION**

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Board’s affairs at 31 December 2006 and of its income and expenditure for the year then ended.

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



**GERARD SMYTH**  
*For and on behalf of the Comptroller and Auditor General*

7th August 2007

# 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 licences.

**2. BASIS OF ACCOUNTING**

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 represent actual cash receipts in year from the Department of Communications, Marine and Natural Resources and payments made in the year by the Department of Communications, Marine and Natural Resources in respect of the Aquaculture Licences Appeals Board seconded staff.

**4. CAPITAL ACCOUNT**

The Capital Account represents the unamortised value of income used for capital purposes.

**5. DEPRECIATION**

The cost or valuation of tangible fixed assets, including leased assets, is written off by equal instalments as follows:-

Office equipment	3 years
Computer equipment	3 years

**6. EMPLOYEES AND SUPERANNUATION**

Two of the staff of the Board are seconded from the Department of Communications, Marine and Natural Resources and are covered by the Departments pension arrangements. There are no pension responsibility in relation to the remaining staff member on contract. The Board does not operate pension schemes.

**7. JUDICAL REVIEW**

Section 73 of the Fisheries (Amendment) Act, 1997, provides for applications for judicial review of decisions on licence applications for appeals. The Board accounts for those events under general accepted accounting practice.

# INCOME AND EXPENDITURE ACCOUNT

## FOR THE YEAR ENDED 31ST DECEMBER 2006

	2006		2005	
	€	€	€	€
<b>INCOME</b>				
Appeal Fees	1,600		2,818	
Oireachtas Grant	520,499		247,358	
Transferred (to)/ from Capital Account	(16,976)		196	
		505,123		250,372
<b>EXPENDITURE</b>				
Wages and salaries	126,694		66,164	
Social welfare costs	13,498		5,375	
Board Members' fees	52,581		40,820	
Publications	961		1,294	
Conferences and education	100		1,128	
Entertainment	713		-	
Office stationery and supplies	11,579		8,546	
Rates	23,115		-	
Insurance	849		-	
Light and heat	1		-	
Cleaning	4,640		4,345	
Repairs, maintenance and security	6,173		6,749	
Postage	877		1,997	
Courier and taxi costs	436		709	
Advertising	718		675	
Telephone	4,546		5,247	
Travel and expenses	23,169		24,457	
Diving costs	8,591		314	
Legal and professional fees	24,634		113,395	
Accountancy	3,368		2,554	
Audit fees	9,459		7,854	
Bank charges	292		439	
Sundry expenses	1,796		3,998	
Depreciation	8,610		196	
		327,400		296,256
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		177,723		(45,884)
Deficit at start of year		(246,071)		(200,187)
<b>DEFICIT AT END OF YEAR</b>		(68,348)		(246,071)

There are no recognised gains or losses, other than those dealt with in the Income and Expenditure Account. The Statement of Accounting Policies and Notes 1 to 8 form part of these Financial Statements.

  
CONLETH BRADLEY - CHAIRMAN

25/07/2007  
DATE

  
BRENDAN BYRNE - SECRETARY

25/07/2007  
DATE

# BALANCE SHEET

## AS AT 31ST DECEMBER 2006

Assets Employed	Notes	2006 €	2005 €
<b>FIXED ASSETS</b>	5	17,057	81
<b>CURRENT ASSETS</b>			
Debtors		1,290	1,382
Cash at bank and in hand		103,175	74,107
		104,465	75,489
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	6	(172,813)	(321,560)
<b>NET CURRENT LIABILITIES</b>		(68,348)	(246,071)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(51,291)	(245,990)
<b>FINANCED BY</b>			
<b>CAPITAL AND RESERVES</b>			
Capital Account	7	17,057	81
Income and expenditure account		(68,348)	(246,071)
		(51,291)	(245,990)

The Statement of Accounting Policies and Notes 1 to 8 form part of these Financial Statements.

  
CONLETH BRADLEY - CHAIRMAN

25/07/2007  
DATE

  
BRENDAN BYRNE - SECRETARY

25/07/2007  
DATE

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31ST DECEMBER 2006

1. GENERAL

The Board is funded by an Oireachtas grant through the Department of Communications, Marine and Natural Resources.

2. DISCLOSURE OF INTEREST

In the normal course of business the Board may review an appeal case in which the Board members are employed or otherwise have an interest. The Board adopted procedures in accordance with the Code of Practice for the Governance of State Bodies in relation to the disclosure of interest by Board Members and these procedures have been adhered to during the year.

3. TAXATION

In accordance with Section 227 of the Taxes Consolidation Act 1997 no provision has to be made for taxation in the Financial Statements.

4. PROVISION FOR LEGAL AND PROFESSIONAL FEES

The figure for Creditors includes a provision of €124,385 (2005 €309,192) in relation to judicial review cases which have been taken against the board.

# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31ST DECEMBER 2006

5. FIXED ASSETS

	Computer Equipment €	Office Equipment €	Total €
<b>COST</b>			
At 1 January 2006	42,974	37,811	80,785
Additions	<u>25,586</u>	<u>-</u>	<u>25,586</u>
At 31 December 2006	<u>68,560</u>	<u>37,811</u>	<u>106,371</u>
<b>DEPRECIATION</b>			
At 1 January 2006	42,974	37,730	80,704
Charge for the year	<u>8,529</u>	<u>81</u>	<u>8,610</u>
At 31 December 2006	<u>51,503</u>	<u>37,811</u>	<u>89,314</u>
<b>NET BOOK VALUES</b>			
At 31 December 2006	<u>17,057</u>	<u>-</u>	<u>17,057</u>
At 31 December 2005	<u>-</u>	<u>81</u>	<u>81</u>

6. CREDITORS: AMOUNTS FALLING  
DUE WITHIN ONE YEAR

	2006 €	2005 €
Trade creditors and accruals	<u>172,813</u>	<u>321,560</u>

7. CAPITAL ACCOUNT

	2006 €	2005 €
Balance at 1st January 2006	81	277
Transfer from/(to) Income and Expenditure Account:		
- Funds allocated to acquire fixed assets	25,586	-
- Amortisation in line with depreciation	<u>(8,610)</u>	<u>(196)</u>
	<u>16,976</u>	<u>(196)</u>
<b>BALANCE AT 31st December 2006</b>	<u>17,057</u>	<u>81</u>

8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 17/07/2007.

# AN BORD ACHOMHARC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

## TUARASCÁIL BHLIANTÚIL 2006



# AN BORD ACHOMHARC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

## CLÁR

### LEATHANACH

RÁITEAS AN CHATHAOIRLIGH	26
BAILL AN BHOIRD AGUS EOLAS GINEARÁLTA	27
BUNÚ AN BHOIRD	29
FEIDHM / STÁDAS	29
BALLRAÍOCHT AN BHOIRD	29
COMHDHÉANAMH AN BHOIRD	30
FREAGRACHTAÍ	30
SAINCHOMHAIRLEOIRÍ AGUS COMHAIRLEOIRÍ	31
RÚNAÍOCHT	31
GNÍOMHAÍOCHTAÍ AN BHOIRD I 2006	32
ACHOMHAIRC A FUARTHAS	32
ATHBHREITHNIÚ BREITHIÚNACH	32
ACHOIMRE AR CHINNTÍ	32
MIONSONRAÍ AR ACHOMHAIRC A FUARTHAS AGUS AR CHINNTÍ A RINNEADH I 2006	33
MIONDEALÚ AR CHINNTÍ 2003 – 2006	34
LÉARSCÁIL AG TAISPEÁINT NA GCEADÚNAS A EISÍODH I 2006	35
TORADH NA GCINNTÍ I 2006	36



# RÁITEAS AN CHATHAOIRLIGH

chuig an Aire Cumarsáide, Mara agus Acmhainní Nádurtha.

Tá áthas orm an Ráiteas seo a chur leis an naoú Tuarascáil Bhliantúil.

Bhí athrú amháin i mballraíocht an Bhoird le linn 2006. D'éirigh Ms Mary Mac Mahon as le héifeacht ó 27 Samhain 2006 nuair a ceapadh í ar an mBord Pleanála. Seachas sin d'fhan comhdhéanamh an Bhoird mar an gcéanna agus a bhí sé ag tús 2006.

Fuair an Bord sé achomharc le linn 2006 (tá na mionsonraí ar fáil ar leathanach 32 den tuarascáil) a léiríonn cúig chinneadh ceadúnais an Aire. Ach, bhí achomharc amháin a bhain le cinneadh ceadúnais den Aire atá ag fanacht le cinneadh ón mBord ó 2005, a thugann iomlán de sheacht achomharc le haghaidh cinnidh. Ag deireadh 2006 bhí cúig cinn de na hachomhairc ag fanacht le haghaidh cinnidh (tá breac-chuntas de mhionsonraí na gcinntí a rinneadh i 2006 ar leathanaigh 34 go 35 den tuarascáil).

Líon na gCruinnithe Boird a reáchtáladh i 2006 is ea ocht gcinn déag:

Ball Boird	Líon na gCruinnithe ar fhreastail sé/sí orthu
Mr Conleth Bradley, Cathaoirleach	15 (18)
Mr Mario Minehane	11 (18)
Mr Lorcán Ó Cinnéide	12 (18)
Ms Mary McMahon	14 (18)
Mr Sean Murphy	15 (18)
Ms Karin Dubsky	15 (18)
Mr Damian McDonald	12 (18)

Tá an Bord ag leagan béime go leanúnach ar fhorfheidhmiú córais Shláinte agus Shlándála atá rithábhachtach agus atá de réir an Achta um Shábháilteacht, Sláinte agus Leas ag an Obair 2005. Tá oiliúint Sábháilteachta mar chuid lárnach de chlár oiliúna bliantúil an Bhoird. Cinntíonn an Bord go bhfuil rochtain ag Comhairleoir Teicniúil ar an oiliúint sláinte agus sábháilteachta is mó suas chun dáta atá ar fáil agus atá de dhíth uirthi lena cuid cúraimí a chomhlíonadh chomh sábháilte agus is féidir. Le bliain anuas thug an Bord faoi athbhreithniú a dhéanamh ar na nósanna imeachta sláinte agus sábháilteachta, agus tugadh faoi iniúchadh sábháilteachta agus tá Ráiteas Sábháilteachta ullmhaithe aige.

Tá dhá fhochoiste den Bhord: An Fochoiste Iniúchta Inmheánaigh agus an Fochoiste Luacha Shaothair. Tá Mario Minehane agus Sean Murphy mar bhaill den dá fhochoiste.

Is mian liom aitheantas a thabhairt d'obair bhaill an Bhoird, an Rúnaithe don Bhord, agus na gcomhairleoirí teicniúla agus buíochas a ghabháil leo as a gcuid seirbhíse le linn na bliana. Is líon ard agus neamhghnách é ocht gcruinniú dhéag do Bhord páirtaimseartha agus léiríonn seo aidhm an Bhoird chun déileáil le ábhair chomh tapa agus ab' fhéidir. Ba mhaith liom buíochas ar leith a ghabháil do Sheán Murphy agus Mario Minehane as ucht a gcuid oibre ar na fochoistí.

  
CONLETH BRADLEY  
CHAIRMAN

# BAILL AN BHOIRD AGUS EOLAS GINEARÁLTA

## CATHAOIRLEACH

\* MR CONLETH BRADLEY

## LEAS-CHATHAOIRLEACH

FOLÚNTAS

## GNÁTHBHAILL

# MR MARIO MINEHANE

# MR SEAN MURPHY

# MR LORCÁN Ó CINNÉIDE

+ MS MARY MAC MAHON

+ MS KARIN DUBSKY

+ MR DAMIAN MCDONALD

\* Ceaptha ag an Rialtas ar feadh tréimhse cúig bliana, ag tosú ar 17 Iúil 2003.

# Ceaptha ag an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, an tUasal John Browne, T.D. le haghaidh tréimhse ó 04 Nollaig 2003 go dtí 31 Nollaig 2004. I mí na Nollag 2004, d'fhógair an tUasal Pat the Cope Ó Gallachóir, T.D., go raibh siad athcheaptha, ar feadh tréimhse trí bliana ag tosú ó 1 Eanáir 2005.

+ Cheap an tAire Stáit Cumarsáide, Mara agus Acmhainní Nádurtha, an tUasal Pat the Cope Ó Gallachóir, T.D., an triúr ball eile, Mary Mac Mahon, Karin Dubsky agus Damian McDonald, ar feadh tréimhse dhá bhliain ó 1 Eanáir 2005 go dtí 31 Nollaig 2006. D'éirigh Ms Mac Mahon as an mBord le héifeacht ó 27 Samhain 2006 nuair a ceapadh í go lánaimsearach chuig an mBord Pleanála

## RÚNAÍ

Mr Brendan Byrne

## OIFIG CHLÁRAITHE

3ú hUrlár  
Teach Holbrook  
Sráid Holles  
Baile Átha Cliath 2

## NA HINIÚCHÓIRÍ

An tArd-Reachtaire Cuntas & Ciste  
Foirgneamh an Stáitchiste  
Caisleán Átha Cliath  
Baile Átha Cliath 2.

## SEOLADH GRÉASÁIN

www.alab.ie

## SEOLADH RÍOMHPHOIST

info@alab.ie



# FÓTAGRAIF DE BHAILL AN BHOIRD



Conleth Bradley  
Cathaoirleach



Mario Minehane  
Ball



Seán Murphy  
Ball



Mary Mac Mahon  
Ball



Lorcán Ó Cinnéide  
Ball



Karin Dubsy  
Ball



Damian McDonald  
Ball

# AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

Seo a leanas roinnt eolais ghinearálta maidir leis an mBord Achomhairc um Cheadúnais Dobharshaothraithe. D'fhoillíodh teacht ar léirtheiscint ar oibriúchán an phróisis achomhairc chomh maith leis an gcóras ceadúnaithe ba chóir tagairt a dhéanamh inter alia don Acht lascaigh (Leasú) 1997, don Acht lascaigh agus Imeall Trá (Leasú), 1998, do na Rialacháin um Dhobharshaothrú (Iarratas Ceadúnaithe), 1998, don Acht lascaigh (Leasú), 2001.

## BUNÚ AN BHOIRD

Bunaíodh an Bord Achomhairc um Cheadúnais Dobharshaothraithe ar an 17 Meitheamh 1998 faoi Alt 22 den Acht lascaigh (Leasú), 1997. Tá Baill uile an Bhoird ag feidhmiú ar bhonn páirtaimseartha.

## FEIDHM

Is í feidhm an Bhoird ná a bheith ina údarás neamhspleách le cinntí a dhéanamh ar achomhairc in aghaidh cinntí an Aire Cumarsáide, Mara agus Acmhainní Nádurtha maidir le hiarratais ar cheadúnais um dhobharshaothrú. Féadfaidh duine éagóraithe ag cinneadh an Aire maidir le hiarratas ceadúnaithe, nó maidir le cúlghairm nó leasú ar cheadúnas um dhobharshaothrú, achomharc a dhéanamh laistigh de mhí ón bhfoilsíú (i gcás cinnidh) nó ón bhfógairt (i gcás cúlghairme/leasaithe).

## STÁDAS

Comhlacht neamhspleách is ea an Bord lena chiste féin curtha ar fáil ag an Oireachtas faoi Alt 36 den Acht.

## BALLRAÍOCHT AN BHOIRD

Mar a fhoráiltear faoi Alt 23 den Acht lascaigh (Leasú), 1997, tá Cathaoirleach agus seisear Baill eile ar an mBord. Cheap an Rialtas an Cathaoirleach, an tUasal Conleth Bradley, abhcóide i mbun cleachtais, le haghaidh tréimhse cúig bliana, le héifeacht ó 17 Iúil 2003.

Níor líonadh post an Leas-Chathaoirligh i 2006.

Tá Mr Mario Minehane, Mr Sean Murphy agus Mr Lorcán Ó Cinnéide ar an mBord ó 4 Nollaig 2003. I mí na Nollag 2004 d'fhógair an tAire Mara a n-athcheapacháin, ar feadh tréimhse trí bliana le héifeacht ó 1 Eanáir 2005.

# AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

I mí na Nollag 2004, d'fhógair an tAire Mara chomh maith, ceapachán Mr Damien McDonald, Ms Karin Dubsky agus Ms Mary McMahon ar feadh tréimhse dhá bhliain ag tosú ó 1 Eanáir 2005, ag teacht in áit na mball cheanntearma. D'éirigh Ms Mary McMahon as le héifeacht ó 27 Samhain 2006.

## COMHDHÉANAMH AN BHOIRD

De réir Ailt 23(3) den Acht, chuir an tAire Mara agus Acmhainní Nádúrtha Rialacháin le chéile ag forordú ionadaithe ó dhá eagraíocht ar laghad de na grúpaí seo a leanas:

- (a) eagraíochtaí atá i mbun fobairt dhobharshaothraithe a chur chun cinn nó atá ionadaíoch do dhaoine atá i mbun an ghnó ag forbairt dobhharshaothraithe;
- (b) eagraíochtaí atá i mbun caomhnú, forbairt agus cosaint iascach fhláine;
- (c) eagraíochtaí ionadaíoch do dhaoine a mbaineann a ngairmeacha nó a slite beatha le pleanáil agus forbairt fhisiciúil;
- (d) eagraíochtaí ionadaíoch do dhaoine atá i mbun cosaint agus caomhnú an chomhshaoil agus na dtaitneamhachtaí;
- (e) eagraíochtaí ionadaíoch do dhaoine atá i mbun na forbartha eacnamaíochta i gcoitinne a chur chun cinn agus
- (f) eagraíochtaí ionadaíoch do dhaoine atá i mbun forbartha pobail a chur chun cinn.

## FREAGRACHTAÍ

Tá achoimre de phríomhfhreagrachtaí agus cumhachtaí an Bhoird thíosluaite:

Faoi Alt 40(4) den Acht, nuair a fhaigheann an Bord achomharc, agus ar an gcoinníoll nach ndéantar tarraingt siar air, féadfaidh an Bord cinneadh a dhéanamh faoin achomharc mar seo a leanas:

- (a) Cinneadh nó gníomhaíocht an Aire a dheimhniú
- (b) Cinneadh a dhéanamh faoin iarratas ar cheadúnas amhail is gur chuig an mBord a rinneadh an t-iarratas sa chéad áit, nó

# AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

- (c) maidir le cúlghairm nó leasú cheadúnais, a chinneadh féin a chur in áit chinneadh an Aire;

Faoi na hAilt 43 agus 44 den Acht, ní mór don Bhord cóip den fhógra achomhairc a chur chuig an Aire agus chuig gach páirtí eile leasmhar san achomharc.;

Faoi Alt 46 den Acht, féadfaidh an Bord aighneachtaí nó tuairimí a fháil ó pháirtithe nó ó dhaoine eile a chuir aighneachtaí nó tuairimí faoi bhráid an Bhoird cheana maidir leis an achomharc más dóigh leis an mBord agus in imthosca sin, gur ar mhaithe leis an gceartas é sin a dhéanamh.

Faoi Alt 47 den Acht, féadfaidh an Bord éileamh a dhéanamh ar dhoiciméid, ar shonraí nó ar eolas eile a cheapann sé a bheith riachtanach le gur féidir leis cinneadh a dhéanamh ar achomharc;

Faoi Alt 49 den Acht, tá rogha iomlán ag an mBord éisteacht ó bhéal a thionól ar achomharc;

Faoi Alt 56 den Acht, cinnteoidh an Bord go ndéileáiltear le hachomhairc agus go ndéantar cinnidh ina dtaobh chomh tapaigh agus is féidir agus go nglactar gach céim chuí le moill nach gá a sheachaint.

## SAINCHOMHAIRLEOIRÍ AGUS COMHAIRLEOIRÍ

Faoi Alt 35 den Acht, féadfaidh an Bord líon sainchomhairleoirí agus comhairleoirí gur dóigh leis a bheith riachtanach a fhostú lena chuid feidhmeanna a chomhlíonadh. Íocann an Bord táillí dlite leo as airgead a chuireann an tOireachtas ar fáil. Tá Ms Helen Cooper ag obair mar Chigire Teicniúil ó 5 Meán Fómhair 2005 go nuige seo.

## RÚNAÍOCHT

Faoi Alt 32 den Acht, feidhmeoidh oifigeach de chuid an Aire, a bhfuil ina státseirbhíseach bunaithe agus a bhfuil ar iasacht chuig an mBord chun na críche sin, ar bhonn lánaimseartha nó páirtaimseartha, mar Rúnaí don Bhord.

# GNÍOMHAÍOCHTAÍ AN BHOIRD I 2006

06

## ACHOMHAIRC A FUARTHAS

Fuair an Bord 6 hachomharc ar an iomlán i 2006. Ach, chomh maith leis na 6 cinn a fuarthas i 2006, bhí achomharc amháin ag feitheamh ar chinneadh ó 2005, agus bhí 7 n-achomharc ann le cinneadh a dhéanamh orthu dá bharr. As na 6 hachomharc a fuarthas bhain 5 cinn le cinntí ceadúnais Aireachta as 64 cinneadh Aireachta san iomlán a rinneadh i 2006.

Le blianta beaga anuas tharla moill le roinnt achomharc a phróseáil, mar shampla, na saincheisteanna a bhaineann le stádas dlí na n-iarrthóirí chuig an Aire le haghaidh ceadúnas. Le linn 2006 bhí gá le 4 as na 6 hachomharc a bhí os comhair an Bhoird a chur ar aghaidh le tuairim dhlíthiúil a fháil.

Tá an Bord den tuairim gur chúrsaí iad seo ar chóir a dhéileáil leo agus a thabhairt fúthu ag tús phróiseas an iarratais agus roimh achomharc ar bith.

## ATHBHREITHNIÚ BREITHIÚNACH

De réir Ailt 73 den Acht lascaigh (Leasú), 1997, féadfaidh duine iarratas a dhéanamh le haghaidh athbhreithnithe bhreithiúnaigh ar chinntí an Bhoird mar iarratas ar athbhreithniú breithiúnach, ar an gcoinníoll go ndéantar é laistigh de thrí mhí ag tosú ar an dáta a raibh an cinneadh déanta.

Bhí dhá athbhreithniú breithiúnach leanúnacha le linn 2006.

Ní raibh aon iarratas nua le haghaidh athbhreithnithe bhreithiúnaigh i 2006.

## ACHOIMRE NA gCINNTE

Fuair an Bord 6 hachomharc san iomlán sa bhliain 2006. Bhain siad seo le 5 chinneadh a rinne an t-Aire le ceadúnais um dhobharshaothrú a bhronnadh; ceadúnas amháin Bradán, ceadúnas amháin Ruabhreac Artach agus Péirsí Eorpacha, ceadúnas amháin um Bhailiú Speaitíní Dúilicíní, ceadúnas amháin Oisrí an Aigéin Chiúin agus ceadúnas amháin Diúilicíní.

Chomh maith leis sin, tugadh achomharc amháin ar aghaidh ó 2005. Is é an Bord a chuir an t-achomharc seo ar aghaidh chuig an Ard-Chúirt ar phointe dlí. D'ordaigh an Ard-Chúirt go ndéanfadh an chuideachta iarrthach a gnó a rialú leis an Oifig um Chlárú Cuideachtaí agus a hiarratas a chur isteach chuig an Roinn Cumarsáide, Mara agus Acmhainní Nádurtha. Dá bhrí sin, ní raibh ar an mBord an t-achomharc a meas a thuilleadh.

Rinne an Bord cinneadh amháin i 2006. Tugadh 5 hachomharc ar aghaidh go dtí 2007. Mar thoradh ar seo bronnadh ceadúnas amháin um dhobharshaothrú le coinníollacha leasaithe.

# IMEACHTAÍ AN BHOIRD I 2006

Le linn 2006, an tonnáiste a bhí ceadúnaithe ag an mBord le haghaidh Ruabhreac Artach agus Péirsí Eorpacha ab ea 25 tona, a mhéadaigh go 50 tona tar éis dhá bhliain oibríochta.

## MIONSONRAÍ AR ACHOMHAIRC A FUARTHAS AGUS AR NA CINNTÍ A RINNEADH I 2006

Faoi Alt 40(4) den Acht lascaigh (Leasú), 1997, tá an rogha ag an mBord, agus cinneadh á dhéanamh maidir le hachomhairc:

- (i) Cinneadh an Aire maidir le ceadúnas a bhronnadh nó a dhiúltú a dheimhniú nó
- (ii) cinneadh agus eisiúint a dhéanamh ar a cheadúnas féin um dhobharshaothrú amhail is gur chuig an mBord a rinneadh an t-iarratas sa chéad áit.

Sa chás gur chinn an Bord gur mhian leis na téarmaí nó na coinníollacha a athrú maidir le cinneadh ceadúnais a raibh bronnta ag an Aire, rinne sé é seo trína cheadúnas féin a eisiúint le coinníollacha agus téarmaí breise nó athraithe.

***Ag teacht lena bhfuil thuas, cuimsíonn an t-eolas sna leathanaigh seo a leanas -***

- a) miondealú ar chinntí an Bhoird do na blianta 1999 go dtí 2006, an dá bhliain sin san áireamh;
- b) Léarscáil ag léiriú láithreacha na suíomh achomharctha agus achoimre eolais agus
- c) Tábla ag léiriú torthaí na gcinntí a rinne an Bord ar achomhairc i 2006 ag tógáil san áireamh ábhar an achomhairc, sonraí i dtaobh na nAchomharcóirí agus torthaí agus dáta cinnte gach cinneadh achomhairc.

# AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

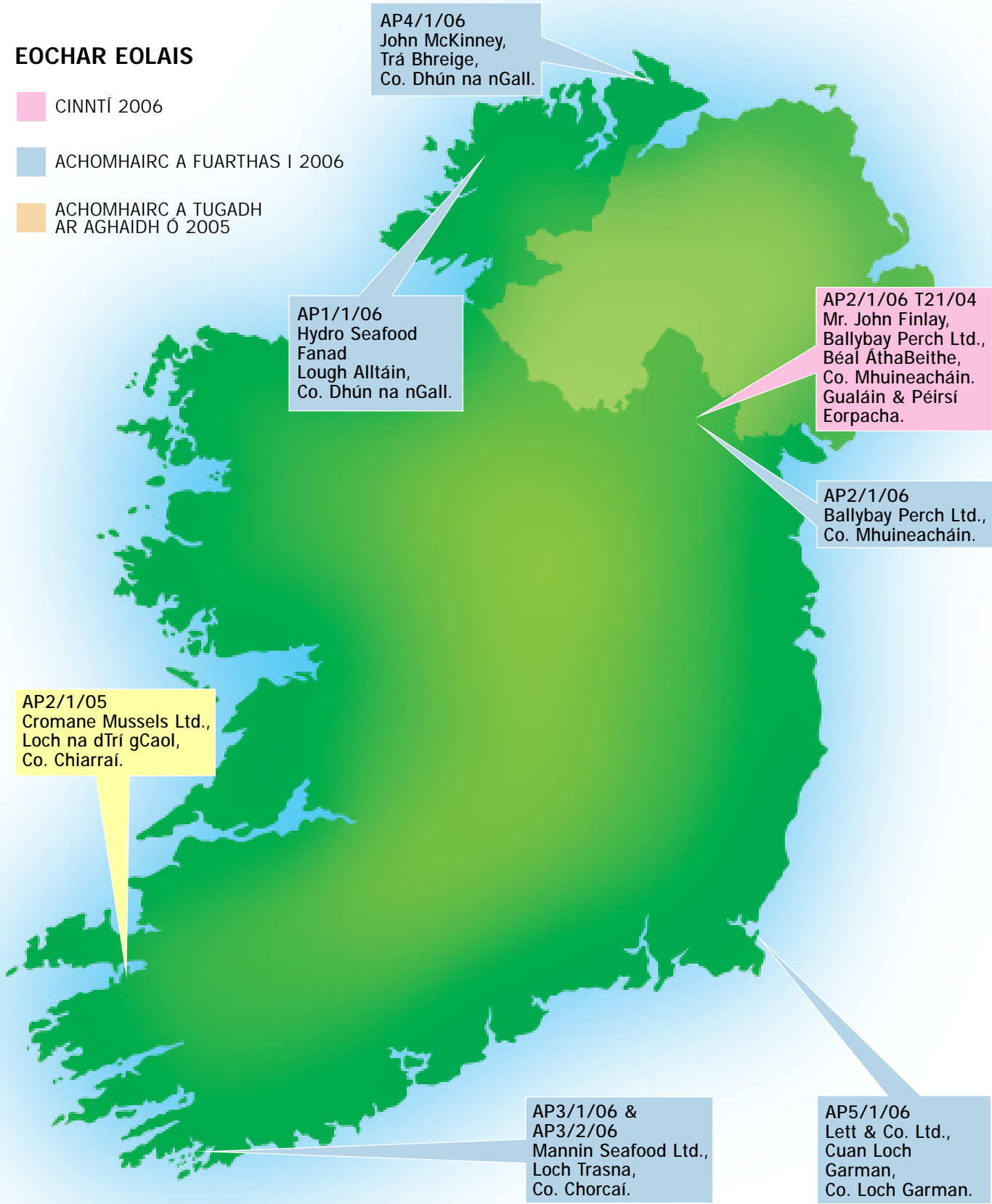
## MIONDEALÚ AR CHINNTÍ AN BHOIRD 2003 - 2006

Bliain	Achomhairc tugtha ar aghaidh ón mbliain roimhe	Líon na n-achomharc a fuarthas	Líon na n-achmhomharc a tarraingíodh siar	Líon chinntí an Aire a ndearnadh achomharc orthu	Líon na gcinntí a bhaineann le cinntí an Aire	Miondealú chinntí ALAB			
						Líon na n-achomharc neamhbhailí	Cinneadh arna dhaingniú ag an Aire	Ceadúnas leasaithe ALAB	Ceadúnas diúltaithe ALAB
2003	10	7	0	5	4	0	1	2	1
2004	1	21	1	16	18	4	13	0	1
2005	3	17	0	6	5	0	3	1	1
2006	1	6	0	6	1	0	0	1	0

# ACHOMHAIRC & CINNTÍ AN BHORD

## EOCHAR EOLAIS

- CINNTÍ 2006
- ACHOMHAIRC A FUARTHAS I 2006
- ACHOMHAIRC A TUGADH AR AGHAIDH Ó 2005



# CINNÍ AR ACHOMHAIRC I 2006

ÁBHAR AN ACHOMHAIRC	ACHOMHARCÓIRÍ	CINNEADH AN BHOIRD AGUS DÁTA
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha ceadúnas um dhobharshaothrú le ruabhric Artacha agus péirsí Eorpacha a shaothrú a <b>BHRONNADH</b> ar shuíomh amháin i Corkeeran, Béal Átha Beithe, Co Mhuineacháin.	Mr John Finlay, Ballybay Perch Ltd., Béal Átha Beithe, Co Mhuineacháin (AP2/1/06 T21/04)	<b>BRONNADH CEADÚNAIS</b> 27/11/2006

## AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

**RÁITIS AIRGEADAIS**  
DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2006





# AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

## CLÁR

	LEATHANACH
Ráiteas i leith Freagrachtaí an Bhoird	39
Ráiteas maidir le Córas Rialúcháin Inmheánacha Airgeadais	40
Tuarascáil an Ard-Reachtaire Cuntas agus Ciste	41
Ráiteas i leith Beartas Cuntasaíochta	43
Cuntas Ioncaim agus Caiteachais	44
Clár Comhardaithe amhail an 31 Nollaig 2006	45
Nótaí a ghabhann leis na Ráitis Airgeadais	46 - 47

# RÁITEAS I LEITH FHREAGRACHTAÍ AN BHOIRD

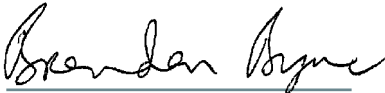
Éilíonn Alt 37(1) den Acht Iascaigh (Leasú), 1997 go gcoimeádfaidh an Bord na cuntais go léir is cuí agus is gnách ar an airgead go léir a gheobhaidh nó a chaithfidh sé lena n-áirítear cuntas ioncaim agus caiteachais agus clár comhardaithe. Le linn na ráitis airgeadais sin a ullmhú ceanglaítear ar an mBord:

- beartais chuntasaíochta a roghnú agus ansin iad a chur i bhfeidhm go seasta
- breithiúnais agus meastacháin a dhéanamh atá réasúnta agus stuama
- na ráitis airgeadais a ullmhú ar bhonn gnóthais leantaigh, ach amháin i gcás nach cuí a thiomhdiú go leanfaidh an Bord de bheith i bhfeidhm.
- aon imeacht ábhartha as na caighdeáin chuntasaíochta infheidhme a mhíniú.

Tá an Bord freagrach as cuntais cuí a choimeád a nochtann go réasúnta cruinn tráth ar bith staid airgeadais an Bhoird trinar féidir a chinntiú go gcomhlíonann na ráitis airgeadais le hAlt 37 den Acht. Tá an Bord freagrach freisin as a gcuid sócmhainní a chosaint agus bearta réasúnacha a ghlacadh le calaois agus neamhrialtachtaí eile a chosc agus a bhrath.



CONLETH BRADLEY  
CATHAOIRLEACH



BRENDAN BYRNE  
RÚNAÍ

25/07/2007

DÁTA



# RÁITEAS MAIDIR LE CÓRAS RIALÚCHÁIN INMHEÁNACHA AIRGEADAIS

Admhaíonn an Bord an fhreagracht atá air as córas rialúcháin airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe. Aithníonn sé freisin nach féidir le haon chóras rialúcháin airgeadais urrús absalóideach a thabhairt ach urrús réasúnach go ndéantar earráidí ábhartha a chosc. Is mar seo a leanas na rialúcháin inmheánacha airgeadais a bhí i bhfeidhm ag an mBord le linn 2006:

- Tá Rúnaíocht an Bhoird eolach ar ghnáis rialúcháin airgeadais, gnáis sholáthair, fhéichiúnaithe agus chreidiúnaithe san áireamh.
- Scrúdaíonn agus údaraíonn an Rúnaí gach sonrasc sula n-íoctar as.
- Síníonn an Rúnaí gach seic agus ceanglaítear síniú breise ó bhall amháin eile den Bhord.
- Cuirtear ar aghaidh sonraí caiteachais chuig Aonad Airgeadais na Roinne go míosúil.
- Tá gnólacht Cuntasóirí ceaptha ag an mBord leis na Ráitis Airgeadais a ullmhú don iniúchadh bliantúil ar ioncam agus caiteachas an Bhoird.
- Taobh amuigh de tháillí dlí agus de tháillí proifisiúnta, tá an chuid is mó de chaiteachas an Bhoird tabhaithe ag tuarastail foirne, luach saothair agus taisteal agus cothabháil bhaill an Bhoird. Íocann an Roinn Chumarsáide, Mara agus Acmhainní Nádurtha tuarastail foirne agus na héilimh taistil agus cothabhála agus faigheann sí aisíoc ar an gcaiteachas seo ón Bhord. Tá cuideachta párolla seachtrach ceaptha ag an mBord le déileáil le luach saothair bhaill an Bhoird.

## ATHBHREITHNIÚ BLIANTÚIL AR NA RIALÚCHÁIN

- Rinne an Bord athbhreithniú ar éifeachtúlacht an chórais rialúcháin airgeadais inmheánacha i leith 2006.

# TUARASCÁIL AN ARD-REACHTAIRE CUNTAS AGUS CISTE

## LE CUR I LÁTHAIR THITHE AN OIREACHTAIS

Tá ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe don bhliain dar críoch 31 Nollaig 2006 iniúchta agam faoin Acht lascaigh (Leasú), 1997.

Tá na ráitis airgeadais, a ullmhaíodh faoi na beartais chuntasaíochta arna leagan amach sna ráitis, comhdhéanta den Ráiteas ar Bheartais Chuntasaíochta, an Cuntas Ioncaim agus Caiteachais, an Clár Comhardaithe agus na nótaí gaolmhara.

## FREAGRACHTAI AN BHOIRD AGUS AN ARD-REACHTAIRE CUNTAS AGUS CISTE FAOI SEACH

Tá an Bord Achomhairc um Cheadúnais Dobharshaothraithe freagrach as na ráitis airgeadais a ullmhú de réir an Achta lascaigh (Leasú), 1997 agus as rialtacht na n-idirbheart a chinntiú. Ullmhaíonn an Bord Achomhairc um Cheadúnais Dobharshaothraithe na ráitis airgeadais de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn. Tá freagrachtaí cuntasaíochta Chomhaltaí an Bhoird leagtha amach sa Ráiteas um Fhreagrachtaí an Bhoird.

Is é m'fhreagrachtsa ná na ráitis airgeadais a iniúchadh de réir cheanglas ábhartha dlí agus rialúcháin agus Caighdeán Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus Éire).

Tuairiscím mo thuairim maidir le cibé an dtugann na ráitis airgeadais léargas fíorcheart, de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn. Tuairiscím freisin cibé, dar liom, an raibh leabhair chuntais chuí coinnithe. Lena chois sin, deirim cibé an dtagann na ráitis airgeadais leis na leabhair chuntais.

Tuairiscím ar aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcríoch a bhl beartaithe nó sa chás nach leanann na hidirbhearta do na húdaráis a rialaíonn iad.

Tuairiscím freisin mura bhfuil an fhaisnéis agus na minithe ar fad faighte agam agus atá riachtanach chun críocha m'iniúchta.

Scrúdaím an Ráiteas maidir le Rialú Inmheánach Airgeadais le féachaint an léirítear ann gur chomhlíon an Bord an Cód Cleachtais maidir le Rialachas Comhlachtaí Stáit agus tuairiscím ar aon chás ábhartha nach ndéanann sé amhlaidh, nó más rud é go bhfuil an ráiteas míthreorach nó nach dtagann sé le faisnéis eile atá ar eolas agam de bharr na ráitis airgeadais a bheith iniúchta agam. Ní cheanglaítear orm a bhreithniú cibé an gclúdaíonn an Ráiteas maidir le Rialú Inmheánach Airgeadais gach príacal agus rialú airgeadais, ná teacht ar thuairim maidir le héifeachtacht na nósanna imeachta maidir le príacail agus rialú.

Léim faisnéis eile atá sa Tuarascáil Bhliantúil, agus breithním cibé an dtagann sé leis na ráitis airgeadais iniúchta. Breithním na himpleachtaí do mo thuarascáil má thagaim ar an eolas faoi aon rud atá, de réir cosúlachta, ina mhíríteas nó ina neamhréireacht ábhartha leis na ráitis airgeadais.

## AN BUNÚS ATÁ LE MO THUAIRIM AR NA RÁITIS

I mbun m'fheidhme mar Ard-Reachtair Cuntas agus Ciste, rinne mé m'iniúchadh ar na ráitis airgeadais de réir Caighdeán Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus Éire) arna n-eisiúint ag an mBord um

# TUARASCÁIL AN ARD-REACHTAIRE CUNTAS AGUS CISTE

## LE CUR I LÁTHAIR THITHE AN OIREACHTAIS


Chleachtais Iniúcháireachta agus trí thagairt a dhéanamh do na nithe ar leith is gá a chur san áireamh i ndáil le cúrsaí bainisteoireachta agus oibriúcháin a ghabhann le comhlachtaí Stáit. Déantar scrúdú mar chuid den iniúchadh, ar bhonn tástála, ar fhianaise a bhaineann le suimeanna agus rialtacht na n-idirbheart airgeadais a chuirtear san áireamh sna ráitis airgeadais, agus leis na hidirbhearta a fhoilsítear iontu. Chomh maith leis sin, cuimsíonn an t-iniúchadh measúnacht ar na meastacháin agus ar na breitheanna suntasacha a rinneadh agus na ráitis airgeadais á n-ullmhú, agus measúnacht le féachaint an n-oireann na beartais chuntasaíochta don bhail atá ar chúrsaí an Bhoird, ar feidhmíodh na beartais sin ar bhealach leanúnach agus ar foilsíodh iad ar bhealach sásúil.

Phleanáil me agus rinne mé m’iniúchadh sa chaoi is go bhfaighinn an fhaisnéis agus na minithe ar fad a mheas mé a bheith riachtanach ionas go mbeadh leordhóthain fianaise agam a d’fhágfadh cinnteacht réasúnach ann go bhfuil na ráitis airgeadais saor ó mhíríteas ábhartha, cibé acu calaois nó neamhrialtacht eile nó earráid is cúis leis sin. I dteacht ar mo thuairim, rinne mé meastóireacht ar a shásúla is a cuireadh faisnéis i láthair sna ráitis airgeadais san iomlán freisin.

### TUAIRIM

Is é mo thuairim go dtugann na ráitis airgeadais léargas fíorcheart, de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn, ar riocht ghnóthaí an Bhoird ag 31 Nollaig 2006 agus ar a ioncam agus ar a chaiteachas don bhliain dar críoch sin.

Is é mo thuairim go raibh leabhair chuntais chuí coinnithe ag an mBord. Tá na ráitis airgeadais ag teacht leis na leabhair chuntais.



GERARD SMYTH

*Le haghaidh agus thar ceann an Ard-Reachtair Cuntas agus Ciste*

7 Lúnasa 2007

# RÁITEAS I LEITH BEARTAS CUNTASAÍOCHTA

### 1. GINEARÁLTA

Bunaíodh an Bord Achomhairc um Cheadúnais Dobharshaothraithe ar an 17 Meitheamh 1998 faoi Alt 22 den Acht Iascaigh (Leasú), 1997. Déileáileann an Bord le hAchomhairc in aghaidh cinneadh an Aire a bhaineann le ceadúnais do bharshaothraithe.

### 2. BONN CUNTASAÍOCHTA

Ullmhaítear na ráitis airgeadais faoi ghnás fabhruithe cuntasaíochta, ach amháin mar atá léirithe thíos, agus de réir cleachtas cuntasaíochta coitianta faoi réir an choinbhinsiúin chostais stairiúil. Glactar leis na caighdeáin tuairiscithe airgeadais atá molta ag na comhlachtaí cuntasaíochta aitheanta, faoi mar a thagann siad i ngníomh.

### 3. IONCAM

Is ar bhonn fáltais a aithnítear táillí Achomhairc sna Ráitis Airgeadais.

Ioncam ó dheontais an Oireachtais is ea fáltais iarbhir airgid I rith nab liana ón Roinn Cumarsáide, Mara agus Acmhainní Nádurtha agus íochaíochtaí atá déanta i rith na bliana ag an Roinn Cumarsáide, Mara agus Acmhainní Nádurtha I leith na foirne ar iasacht den Bhord Achomhairc um Cheadúnais Dobharshaothraithe.

### 4. CUNTAS CAIPITIL

Léiríonn an Cuntas Caipitil luach an ioncaim gan amúchadh a úsáidtear d’fheidhmeanna caipitil.

### 5. DÍMHEAS

Discríobhtar costas nó luacháil sócmhainní seasta inláimhsithe, sócmhainní léasaithe san áireamh, i dtráthchodanna cothroma mar seo a leanas:

Trealamh Oifige	3 bliana
Trealamh Ríomhaireachta	3 bliana

### 6. FOSTAITHE AGUS AOISLIÚNTAS

Tá beirt bhall foirne den Bhord ar iasacht ón Roinn Cumarsáide, Mara agus Acmhainní Nádurtha agus tá siad clúdaithe faoi scéim pinsean na Roinne. Níl aon fhreagrachtaí pinsean maidir leis an gcuid eile den fhoireann atá ar conradh. Níl aon scéim pinsean i bhfeidhm ag an mBord

### 7. ATHBHREITHNIÚ BREITHIÚNACH

Forálann Alt 73 den Acht Iascaigh (Leasú), 1997, d’iarratais le hathbhreithniú breithniúnach a dhéanamh i dtaobh cinntí ar iarratais cheadúnais le haghaidh achomharc. Coimeádann an Bord cuntas de na teagmhais sin de réir cleachtais chuntais choitianta.


CUNTAS IONCAIM

AGUS CAITEACHAIS

DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2006

	2006		2005	
	€	€	€	€
IONCAM				
Táillí Achomhairc	1,600		2,818	
Deontas an Oireachtais	520,499		247,358	
Aistrithe (go)/ ó C(h)untas Caipitil	(16,976)		196	
		505,123		250,372
CAITEACHAS				
Pá agus Tuarastal	126,694		66,164	
Costais Leasa Shóisialaigh	13,498		5,375	
Táillí Bhaill an Bhoird	52,581		40,820	
Foilseacháin	961		1,294	
Comhdhálacha agus Oideachas	100		1,128	
Siamsaíocht	713		-	
Stáiseanóireacht agus Soláthairtí Oifige	11,579		8,546	
Rátaí	23,115		-	
Árachas	849		-	
Solas agus Teas	1		-	
Glantóireacht	4,640		4,345	
Deisiúcháin, cothabháil agus slándáil	6,173		6,749	
Postas	877		1,997	
Costais chúiréireachta agus Tacsaithe	436		709	
Fógraíocht	718		675	
Teileafón	4,546		5,247	
Taisteal agus Costais	23,169		24,457	
Costais Tumadóireachta	8,591		314	
Táillí Díl agus Proifisiúnta	24,634		113,395	
Cuntasaíocht	3,368		2,554	
Táillí Iniúchta	9,459		7,854	
Táillí Bainc	292		439	
Ilchostais	1,796		3,998	
Dímheas	8,610		196	
		327,400		296,256
BARRACHAS/(EASNAMH) DON BHLIAIN		177,723		(45,884)
Easnamh ag tús na bliana		(246,071)		(200,187)
EASNAMH AG DEIREADH NA BLIANA		(68,348)		(246,071)

Níl aon ghnóthachan ná caillteanas aitheanta, seachas na torthaí arna leagan amach sa Chuntas Ioncaim agus Caiteachais. Is mar chuid de na Ráitis Airgeadais seo an Ráiteas i leith Beartas Cuntasaíochta agus na Nótaí ó 1 go 8.

  
CONLETH BRADLEY - CATHAOIRLEACH  
25/07/2007  
DÁTA


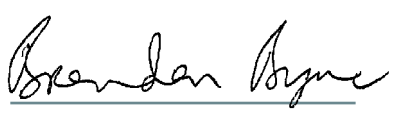
  
BRENDAN BYRNE - RÚNAÍ  
25/07/2007  
DÁTA

CLÁR COMHARDAITHE AMHAIL

AN 31 NOLLAIG 2006

Sócmhainní in Úsáid	Nótaí	2006	2005
		€	€
SÓCMHAINNÍ SEASTA	5	17,057	81
SÓCMHAINNÍ REATHA			
Féichiúnaithe		1,290	1,382
Airgead sa bhanc agus ar láimh		103,175	74,107
		104,465	75,489
CREIDIÚNAITHE: SUIMEANNA A BHEIDH DLITE LAISTIGH DE BHLIAIN AMHÁIN	6	(172,813)	(321,560)
GLANDLITEANAIS REATHA		(68,348)	(246,071)
SÓCMHAINNÍ IOMLÁNA LÚIDE DLITEANAIS REATHA		(51,291)	(245,990)
ARNA nAIRGEADÚ AG			
CAIPITEAL AGUS CÚLCHISTÍ			
Cuntas Caipitil	7	17,057	81
Cuntas Ioncaim agus Caiteachais		(68,348)	(246,071)
		(51,291)	(245,990)

Is mar chuid de na Ráitis Airgeadais seo an Ráiteas i leith Beartas Cuntasaíochta agus na Nótaí ó 1 go 8.

  
CONLETH BRADLEY  
CATHAOIRLEACH  
  
BRENDAN BYRNE  
RÚNAÍ  
25/07/2007  
DÁTA

# NÓTAÍ A GHABHANN LEIS NA RÁITIS AIRGEADAIS

## DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2006

1. GINEARÁLTA

Déantar maoiniú ar an mBord trí dheontas Oireachtais ón Roinn Cumarsáide, Mara agus Acmhainní Nádurtha.

2. NOCHTADH LEASA

I ngnáthchúrsa gnó féadfaidh an Bord athbhreithniú a dhéanamh ar chás achomhairc ina bhfuil baill den Bhord fostaithe nó ina bhfuil leas acu ann. Ghlac an Bord le gnáis de réir Cóid Cleachtais do Rialú Comhlachtaí Poiblí i ndáil le nochtheadh leasa ag baill an Bhoird agus cloíadh leis na gnáis seo i rith na bliana.

3. CÁNACHAS

De réir Alt 227 den Acht Comhdhlúite Cánacha 1997 ní gá foráil a dhéanamh do chánachas sna Ráitis Airgeadais.

4. FORÁIL DO THÁILLÍ DLÍ AGUS PROIFISIÚNTA

San áireamh san fhigiúr do na creidiúnaithe tá soláthar do €124,385 (2005 €309,192) i ndáil leis na cásanna athbhreithnithe breithiúnacha atá tar éis a bheith tógtha in aghaidh an Bhoird.

# NÓTAÍ A GHABHANN LEIS NA RÁITIS AIRGEADAIS

## DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2005

5. SÓCMHAINNÍ SEASTA

	Trealamh Ríomhaireachta €	Trealamh Oifige €	Iomlán €
<b>COSTAS</b>			
Amhail an 1 Eanáir 2006	42,974	37,811	80,785
Breiseanna	<u>25,586</u>	<u>-</u>	<u>25,586</u>
Amhail an 31 Nollaig 2006	<u>68,560</u>	<u>37,811</u>	<u>106,371</u>
<b>DÍMHEAS</b>			
Amhail an 1 Eanáir 2006	42,974	37,730	80,704
Táille don bhliain	<u>8,529</u>	<u>81</u>	<u>8,610</u>
Amhail an 31 Nollaig 2006	<u>51,503</u>	<u>37,811</u>	<u>89,314</u>
<b>GLANLUACHANNA DE RÉIR NA LEABHAR</b>			
Amhail an 31 Nollaig 2006	<u>17,057</u>	<u>-</u>	<u>17,057</u>
Amhail an 31 Nollaig 2005	<u>-</u>	<u>81</u>	<u>81</u>

6. CREIDIÚNAITHE: SUIMEANNA A BHEIDH DLITE LAISTIGH DE BHLIAIN AMHÁIN

	2006 €	2005 €
Creidiúnaithe trádála agus fabhruithe	<u><b>172,813</b></u>	<u>321,560</u>

7. CUNTAS CAIPITIL

	2006 €	2005 €
Iarmhéid amhail an 1 Eanáir 2006	<b>81</b>	277
Aistriú ó/ go C(h)untas Ioncaim agus Caiteachais:		
- Cistí leithdháilte le sócmhainní seasta a fháil	<b>25,586</b>	-
- Amúchadh de réir dímhéasa	<u><b>(8,610)</b></u>	<u>(196)</u>
	<u><b>16,976</b></u>	<u>(196)</u>
<b>IARMHÉID AMHAIL AN 31 NOLLAIG 2006</b>	<u><b>17,057</b></u>	<u>81</u>

8. CEADÚ NA RÁITEAS AIRGEADAIS

Cheadaigh an Bord na Ráitis Airgeadais ar an 17/07/2007.

# NÓTAÍ