

**AQUACULTURE  
LICENCES  
APPEALS BOARD**

**ANNUAL REPORT  
2008**

## **AQUACULTURE LICENCES APPEALS BOARD**

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STATEMENT OF THE CHAIRPERSON  
to the  
MINISTER FOR AGRICULTURE FISHERIES AND FOOD

I was honoured to be appointed Chairman of the Board on the 27<sup>th</sup> of November, 2008. Since then, I have examined the work of the Board over the last year and I am happy to include this Statement in the Board's eleventh annual report. In 2008 the Board memberships of Mr Mario Minehane, Mr Sean Murphy and Mr Lorcán Ó Cinnéide were extended with effect from 1 January 2008 for a further three years to 31 December 2010. Ms Deirdre MacGabhann was appointed to the Board with effect from 1 January 2008 for a period of three years to 31 December 2010.

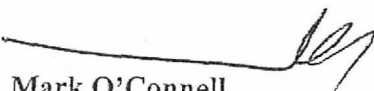
The number of Board meetings held in 2008 was twelve<sup>1</sup>:

Board Member	Number of Meetings Attended
Mr Conleth Bradley, Chairperson	7 (7)
Mr Mark O'Connell	1 (1)
Mr Mario Minehane, Deputy Chairperson	9 (12)
Mr Lorcán Ó Cinnéide	10 (12)
Mr Sean Murphy	11 (12)
Ms Karin Dubsky	9 (12)
Mr Damian McDonald	6 (12)
Ms Deirdre MacGabhann	11 (12)

There was one appeal received by the Board during the course of 2008. One application for Judicial Review which was made to the High Court in 2007 against a decision of the Board was heard and decided during the course of 2008. As referred to in last year's statement, the Board continues to treat the implementation of a Health and Safety management system with the utmost importance in line with the Safety, Health and Welfare at Work Act 2005. The Board's Safety Statement has been prepared in accordance with section 20 of the 2005 Act and is available for inspection in accordance with that section. The Board ensures that a Technical Adviser engaged by it has availed of the most up to date health and safety training available which is required for the carrying out of necessary duties as safely as possible.

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 and I wish to record my appreciation of their work in this regard.

Finally, I wish to acknowledge the great contribution of my predecessor, Mr Conleth Bradley, whose term ended during the course of 2008. On his behalf, I acknowledge the work of the Board members, the Secretary to the Board, the Technical Adviser to the Board and those who provided legal, financial and other services to the Board. I thank all of them (past and present) for their service throughout the year and I look forward to working with them in the years ahead.

  
Mark O'Connell,  
Chairman

<sup>1</sup> As Mr Conleth Bradley's term as Chairman ended on 16 July 2008 the maximum number of Board meetings he could attend was seven. As Mr Mark O'Connell was appointed Chairman on the 27<sup>th</sup> November 2008 the maximum number of Board meetings he could attend was one.

## **BOARD MEMBERS and GENERAL INFORMATION**

### **CHAIRMAN**

**MR CONLETH BRADLEY**

**until 16 July 2008**

**\* MR MARK O'CONNELL**

**With effect from 27 November 2008**

### **DEPUTY CHAIRPERSON**

**# MR MARIO MINEHANE**

### **ORDINARY MEMBERS**

**# MR SEAN MURPHY**

**# MR LORCÁN Ó CINNÉIDE**

**+ MS KARIN DUBSKY**

**+ MR DAMIAN MCDONALD**

**+ MS DEIRDRE MACGABHANN**

\*Appointed by the Government for a five-year term with effect from 27 November 2008.

#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 1<sup>st</sup> January 2005. Reappointed by Ms Mary Coughlan, T.D., Minister for Agriculture Fisheries and Food for a further period of three years effective from 1<sup>st</sup> January 2008. Mr Mario Minehane was appointed Deputy Chairperson with effect from the 19<sup>th</sup> April 2007 for the remainder of his second term of office. He was reappointed as Deputy Chairman by Ms Mary Coughlan for a further period of three years effective from 1<sup>st</sup> January 2008.

+ The remaining two members, Ms Karin Dubsky and Mr 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. They were re-appointed by Mr John Browne, T.D., Minister of State for Communications Marine and Natural Resources with effect from 5 April 2007 for a further period of two years. Ms Deirdre MacGabhann was appointed by the Minister for Agriculture Fisheries and Food, Ms Mary Coughlan, T.D., for a period of three years effective from 1<sup>st</sup> January 2008.

**SECRETARY**

**Mr Brendan Byrne**

**REGISTERED OFFICE**

**3<sup>rd</sup> Floor  
Holbrook House  
Holles Street  
Dublin 2**

**AUDITORS**

**Comptroller & Auditor General  
Treasury Building  
Dublin Castle  
Dublin 2.**

**Aquaculture Licences Appeals Board**

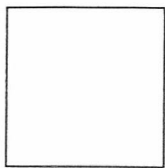
**Telephone: (01) 662 0331**

**Fax: (01) 662 0340**

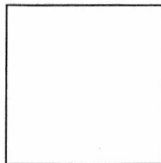
**Web Address [www.alab.ie](http://www.alab.ie)**

**E-mail address [info@alab.ie](mailto:info@alab.ie)**

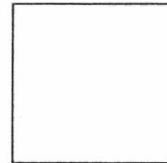
## PHOTOS OF BOARD MEMBERS



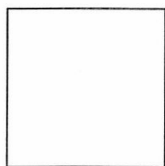
Conleth Bradley  
Chairman  
Until 16 July 2008



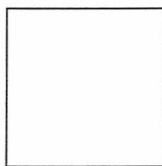
Mark O'Connell  
Chairman  
with effect from  
27 November 2008



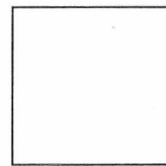
Mario Minehane  
Deputy Chairman  
Member



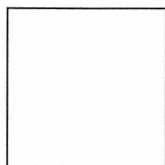
Sean Murphy  
Member



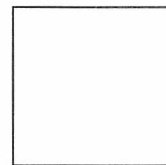
Deirdre MacGabhann  
Member



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 Board has operated under the aegis of the Department of Communications Marine and Natural Resources until Friday 19 October 2007. With effect from Saturday 20 October 2007 the Board is under the aegis of the Department of Agriculture Fisheries and Food.

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 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. His term ended on 16 July 2008. He was replaced as Chairman on 27 November 2008 by Mr Mark O'Connell who was appointed for a term of 5 years from that date.

Mr Mario Minehane was appointed to the position of Deputy Chairperson with effect from 19 April 2007 for the remainder of his term of office and was reappointed as Deputy Chairman with effect from 1 January 2008 for a further period of three years.

Mr Mario Minehane, Mr Sean Murphy and Mr Lorcán Ó Cinnéide have served on the Board since 4<sup>th</sup> December 2003. In December 2004 the Marine Minister announced their reappointment, for a period of three years effective from 1<sup>st</sup> January 2005. They were reappointed by the Minister for Agriculture Fisheries and Food with effect from 1 January 2008 for a further period of three years.

In December 2004 the Minister for the Marine also announced the appointment of Mr Damien McDonald and Ms Karin Dubsky for a period of two years effective from 1<sup>st</sup> January 2005 to replace the outgoing members. They were reappointed by Mr John Browne, T.D., Minister of State for Communications Marine and Natural Resources with effect from 5 April 2007 for a further period of two years

## 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 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

The following is a summary only of the main responsibilities and powers of the Board. Please refer to the Fisheries (Amendment) Act 1997 as amended for the actual provisions of the sections.

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;

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 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. Ms Helen Cooper served as Technical Adviser, from 3 September 2005 to 2 September 2008. With effect from the latter date the Board has hired and will continue to hire a consultant Technical Adviser when necessary.

### **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.

## **BOARD'S ACTIVITIES IN 2008**

### **APPEALS RECEIVED**

In 2008 the Board received one appeal. The Board made its determination in respect of this appeal in 2008.

### **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 was one Judicial Review ongoing during 2008 which had been commenced in a previous year. This was resolved during the course of 2008. A further Judicial review was ongoing during 2008 and remained incomplete at the end of the year.

## **SUMMARY OF DETERMINATIONS**

One new appeal was received by the Board in 2008.

### **DETAILS OF APPEALS RECEIVED AND DETERMINATIONS MADE IN 2008**

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 determines that it wishes to alter the terms or conditions of a licence decision granted by the Minister, it does 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 2003 to 2008 inclusive;
- b) table showing the outcome of determination of the appeal made by the Board in the year 2008 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 - 2008

**TABLE 1**  
**APPEALS RECEIVED**

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Year	No. of Appeals brought forward from previous year	No. of Appeals Received	No. of Appeals Withdrawn	No. of Appeals Declared Invalid	No. of Appeals in respect of which Board Determinations were made	No. of Appeals carried forward to next year
2003	10	7	0	0	16	1
2004	1	21	1	4	14	3
2005	3	17	0	0	19	1
2006	1	6	0	1#	2#	5
2007	5	0	0	0	5	0
2008	0	1	0	0	1	0

**TABLE 2**  
**BREAKDOWN OF DETERMINATIONS MADE BY THE BOARD**

(A)	(B)	(C)	(D)
Year	No. of Appeals in respect of which Board Determinations were made (Column (F) in Table 1)	No. of Appeals in respect of which the Board Decided to Grant a Licence	No. of Appeals in respect of which the Board Refused a Licence
2003	16	9	7
2004	14	12	2
2005	19	17	2
2006	2	1	0
2007	5	4	1
2008	1	0	1

Section 42 of the Fisheries (Amendment) Act 1997 states: "The Board may, in its discretion, treat two or more appeals as, and the appellants as parties to, a single appeal and may at any time separate such appeals."

# See below

**TABLE 3****Ministerial Decisions in respect of which Appeals were Received by the Board**

(A)	(B)	(C)	(D)	(E)
Year	No. of Minister's Decisions, in respect of which Determinations by the Board are awaited, brought forward from last period	No. of Minister's Decisions which were appealed within the period	No. of Minister's Decisions in respect of which the Board made Determinations	No. of Minister's Decisions, in respect of which Determinations by the Board are awaited, carried forward to next period
2003	3	2	4	1
2004	1	15-1 <sup>^</sup> =14	13	2
2005	2	4	5	1
2006	1	5	2 <sup>#</sup>	4
2007	4	0	4	0
2008	0	1	1	0

<sup>^</sup>One appeal which was the only appeal against one Ministerial Decision was withdrawn.

<sup>#</sup>Cromane Oysters Appeal was the subject of an application by the Board to the High Court, pursuant to Section 58 of the Fisheries (Amendment) Act 1997 as amended, which resulted in the matter being returned to the Minister for his consideration

# BOARD DETERMINATIONS IN 2008

Appeal Reference No.	Subject Matter of Appeal	Appellant	Board Decision and Date
AP1/1/08	Appeal against the decision of the Minister to refuse to grant an aquaculture licence to <b>Simon Kennedy Killary Fjord Shellfish Ltd</b> for the collection of mussels in outer Killary Harbour (North Shore), Co Mayo on Site No. T09/472	<b>Mr Simon Kennedy,</b> Bunowen, Leenane, Co Galway	Refuse Licence 16 September 2008

**AQUACULTURE LICENCES APPEALS BOARD**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2008**

# AQUACULTURE LICENCES APPEALS BOARD

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## AQUACULTURE LICENCES APPEALS BOARD

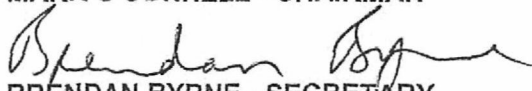
### STATEMENT OF RESPONSIBILITIES OF THE BOARD

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 judgments 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.

  
MARK O'CONNELL - CHAIRMAN

  
BRENDAN BYRNE - SECRETARY

DATED:

20/VII/2009.

## **AQUACULTURE LICENCES APPEALS BOARD**

### **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 2008 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**

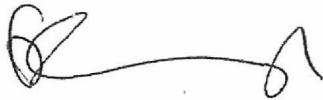
In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures 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 2008 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**  
**27 July 2009**

## AQUACULTURE LICENCES APPEALS BOARD

### 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 2008 are detailed as follows:

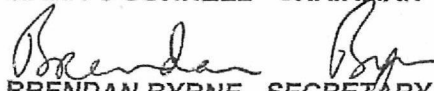
- The Board Secretariat is familiar with financial control procedures, including procurement, debtor and creditor procedures.
- All invoices are checked and authorised by the Secretary before payment.
- All cheques are signed by secretary or chairman with an additional signature from one other Board 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 Agriculture Fisheries and Food on a quarterly 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. The salary of the seconded staff member is paid by the Department of Agriculture Fisheries and Food 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 and non financial controls in respect of the year 2008.



MARK O'CONNELL - CHAIRMAN



BRENDAN BYRNE - SECRETARY

# AQUACULTURE LICENCES APPEALS BOARD

## 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 represents actual cash receipts in year from the Department of Agriculture Fisheries and Food and payments made in the year by the Department 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. INSURANCE

*As part of the internal review process undertaken by the board it was decided to obtain indemnity cover under the following headings;*

- Directors and Officers Liability
- Employers Liability
- Injury and Travel

### 6. 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

## **7. EMPLOYEES AND SUPERANNUATION**

From 1 January to 31 December 2008 the secretary to the Board was on secondment from the Department of Communications Energy and Natural Resources. The secretary's salary costs for the same period were recouped from the Department of Agriculture Fisheries and Food.

## **8. JUDICIAL REVIEW**

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

# AQUACULTURE LICENCES APPEALS BOARD

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2008

	2008 €	2007 €
<b>INCOME</b>		
Appeal Fees	381	-
Judicial Review	-	15,000
Oireachtas Grant	410,267	256,000
Transferred from Capital Account	8,804	7,778
	<u>419,452</u>	<u>278,778</u>
<b>EXPENDITURE</b>		
Wages and salaries	111,976	129,998
Social welfare costs	10,819	12,716
Board Members' fees	42,373	41,786
Publications	974	817
Entertainment	-	368
Conferences and education	100	250
Office supplies and computer equipment	1,230	3,321
Insurance	9,082	10,141
Rates	8,727	8,333
Cleaning	4,329	4,393
Repairs, maintenance and security	9,579	7,420
Technical advisor support	-	12,947
Courier and taxi costs	97	289
Advertising	-	987
Telephone	3,859	4,588
Travel and subsistence	35,187	23,111
Legal and professional fees	(9,762)	798,075
Postage	2,612	-
Accountancy	4,444	9,015
Audit fees	8,800	9,074
Bank charges	205	267
Miscellaneous expenses	885	2,939
Depreciation	8,804	8,597
Light and heat	579	-
Printing	3,923	13,024
	<u>258,822</u>	<u>1,102,456</u>
<b>SURPLUS/ (DEFICIT) FOR THE PERIOD</b>	<u>160,630</u>	<u>(823,678)</u>
Deficit at start of period	(892,026)	(68,348)
<b>DEFICIT AT END OF PERIOD</b>	<u>(731,396)</u>	<u>(892,026)</u>

There are no recognized 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.

**MARK O'CONNELL - CHAIRMAN**

**BRENDAN BYRNE - SECRETARY**

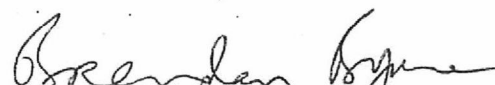
# AQUACULTURE LICENCES APPEALS BOARD

## BALANCE SHEET AT 31 DECEMBER 2008

ASSETS EMPLOYED	NOTES	2008 €	2007 €
<b>FIXED ASSETS</b>	<b>4</b>	<b>475</b>	<b>9,279</b>
<b>CURRENT ASSETS</b>			
Debtors		-	10,483
Cash at bank and in hand		53,849	24,143
		<u>53,849</u>	<u>34,626</u>
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>5</b>	<b>(785,245)</b>	<b>(926,652)</b>
<b>NET CURRENT LIABILITIES</b>		<b>(731,396)</b>	<b>(892,026)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>(730,921)</b>	<b>(882,747)</b>
<b>FINANCED BY</b>			
<b>CAPITAL AND RESERVES</b>			
Capital Account	<b>6</b>	<b>475</b>	<b>9,279</b>
Income and expenditure account		(731,396)	(892,026)
		<u>(730,921)</u>	<u>(882,747)</u>

The Statement of Accounting Policies and Notes 1 to 8 form part of these financial statements.

  
MARK O'CONNELL – CHAIRMAN

  
BRENDAN BYRNE – SECRETARY





## AQUACULTURE LICENCES APPEALS BOARD

### 1. GENERAL

The Board was funded by an Oireachtas grant through the Department of Agriculture Fisheries and Food. Certain legislative functions exercised in relation to the Board were transferred in October 2007 to the department from the Department of Communications, Marine and Natural Resources in accordance with the Sea Fisheries and Dumping at Sea (Transfer of Department Administration and Ministerial Functions) Order 2007, Statutory Instrument No. 707 of 2007.

### 2. DISCLOSURE OF INTERESTS

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. GOING CONCERN

The inclusion in Legal and Professional Fees of a provision in 2007 of €700,000.00 in respect of a case taken against the Board has had a materially adverse impact on the Board's financial position. However, the Board is fully dependent on its parent Department for the funds necessary to discharge its debts and has no evidence that the present Departmental funding policy will change. Therefore, the financial statements have been prepared on the Going Concern basis.

# AQUACULTURE LICENCES APPEALS BOARD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

### 4. FIXED ASSETS

	Computer Equipment €	Office Equipment €	Total €
<b>Cost</b>			
At 31 Dec 2007	69,379	37,811	107,190
At 31 Dec 2008	69,379	37,811	107,190
<b>Depreciation</b>			
At 31 Dec 2007	60,100	37,811	97,911
Charge for the period	8,804	-	8,804
At 31 Dec 2008	68,904	37,811	106,715
<b>Net book values</b>			
At 31 Dec 2008	475	-	475
At 31 Dec 2007	9,279	-	9,279

### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2008 €	2007 €
Trade creditors and accruals	774,062	926,652
PAYE and PRSI	6,071	-
PSWT	5,112	-
	<u>785,245</u>	<u>926,652</u>

### 6. CAPITAL ACCOUNT

	2008 €	2007 €
Balance at 31 December 2007	9,279	17,057
Transfer from/ (to) Income and Expenditure Account:		
- Funds allocated to acquire fixed assets	-	819
- Amortisation in line with depreciation	(8,804)	(8,597)
	<u>(8,804)</u>	<u>(7,778)</u>
<b>BALANCE AT 31 December 2008</b>	<u>475</u>	<u>9,279</u>

AQUACULTURE LICENCES APPEALS BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2008

7. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on .....

7/VII/09