



ALAB

An Bord Achomhairc Um
Cheadúnais Dobharshaothraithe
Aquaculture Licences Appeals Board



Credit: C. O'Toole

AQUACULTURE LICENCES APPEALS BOARD

ANNUAL REPORT 2024

Contents

STATEMENT OF THE CHAIRPERSON.....	3
INTRODUCTION BY CHAIRPERSON.....	4
SECTION 1: BOARD MEMBERS and GENERAL INFORMATION	5
ESTABLISHMENT OF BOARD	6
FUNCTION	6
STATUS.....	6
COMPOSITION OF BOARD.....	7
MEMBERSHIP OF BOARD	7
RESPONSIBILITIES.....	8
CONSULTANTS AND ADVISORS.....	9
SECRETARIAT.....	9
SECTION 2: BOARD ACTIVITIES 2024.....	10
DETAILS OF APPEALS WITHDRAWN IN 2024.....	20
DETAILS OF APPEALS ON HAND AT 31 December 2024	22
WEXFORD HARBOUR.....	22
KERRY	24
DEENISH ISLAND.....	24
SECTION 3: OTHER DEVELOPMENTS.....	25
LEGAL PROCEEDINGS	25
PLANNING/ENVIRONMENTAL LAW DEVELOPMENTS.....	26
RESOURCES	26
WEBSITE	26
SECTION 4: CORPORATE GOVERNANCE.....	27
BOARD MEETINGS.....	28
AUDIT COMMITTEE	28
IRISH LANGUAGE COMMITMENT	29
CODE OF ETHICS AND BUSINESS CONDUCT.....	29
CONSULTATIONS WITH OTHER BODIES	29

PUBLIC SECTOR EQUALITY AND HUMAN RIGHTS DUTY29

GENDER BALANCE IN THE BOARD MEMBERSHIP30

BOARD PERFORMANCE REVIEW30

EQUALITY, DIVERSITY & INCLUSION.....30

DATA PROTECTION AND GDPR30

PROMPT PAYMENTS30

PROCUREMENT31

GREEN GOVERNMENT INITIATIVE.....31

COMPLIANCE WITH RELEVANT CIRCULARS31

FREEDOM OF INFORMATION (FOI) AND ACCESS TO INFORMATION ON THE ENVIRONMENT (AIE)31

OIREACTHAS MEMBERS LIAISON32

PLAIN ENGLISH PROJECT32

EVENTS AFTER THE REPORTING DATE32

Appendix I33

 Technical Advice.....33

 Legal33

 Accountants33

 Internal Auditor.....33

 Translation Services33

STATEMENT OF THE CHAIRPERSON

to the

MINISTER FOR AGRICULTURE, FOOD AND THE MARINE

2024 ANNUAL REPORT AND FINANCIAL STATEMENT

To the Minister for Agriculture, Food, and the Marine

In accordance with section 38(1) of the Fisheries (Amendment) Act 1997, the Aquaculture Licences Appeals Board (ALAB) herewith presents its twenty-sixth Annual Report and Financial Statement for the year ending 31st December 2024.

Dr. Shane McCarthy
Chairperson

INTRODUCTION BY CHAIRPERSON

I am pleased to present the 2024 Annual Report of the Aquaculture Licences Appeals Board (ALAB). While this Report serves as the official account to the Minister for Agriculture, Food and the Marine ('the Minister') on the activities of the Board, I trust that it will also offer meaningful information to anyone engaged in the appeals process and to the wider aquaculture industry.

The Board serves as the independent authority for determining appeals against the decisions of the Minister for Agriculture, Food and the Marine on aquaculture licence applications. While my tenure began in 2025, I am satisfied that the Board maintained its operational effectiveness and high standards of efficiency throughout 2024. This performance is noteworthy, given that Board Members serve on a part-time basis, and through their expertise, they have managed an increasingly complex caseload with a high degree of professional excellence. While I acknowledge the increase in judicial reviews, a trend seen across the planning and regulatory sectors, I am fully confident that the substantive quality of the Board's deliberations remains robust, given the wide variety of experience and knowledge of the Board Members. From 2025, it has been a priority to enhance our procedural resilience, and to ensure insofar as possible that determinations are fully protected against challenges.

With respect to the appeals, at the start of 2024 there were forty-four (44) appeals on hand. One (1) new appeal was received in 2024. The Board made determinations on twenty-seven (27) licences, and six (6) appeals were withdrawn (by the appellants), leaving twelve (12) on hand at the end of 2024. This Report contains detailed information on, and analysis of, all appeals on hand with the Board at the end of 2024.

I would like to take this opportunity to acknowledge the contributions of all the Board Members whose dedication to their important role has always been exemplary. In particular, I would like to acknowledge and thank my predecessor as Chairperson, Imelda Reynolds for the manner in which she discharged her role for a long number of years and also Micheal O'Cinneide who assumed the role of Acting Chair of ALAB, whilst the appointment of a Chair was awaited. In addition, special acknowledgement of the work of the ALAB Secretariat must be made, together with an acknowledgement of the work of all the external service providers to ALAB, who were instrumental in supporting ALAB in delivering its statutory responsibilities during 2024. I would like to express the Board's appreciation to the officials from the Department of Agriculture Food and the Marine and to all other State Bodies with which ALAB interacts for their support during 2024.



Dr. Shane McCarthy
Chairperson

SECTION 1: BOARD MEMBERS and GENERAL INFORMATION

CHAIRPERSON	Imelda Reynolds (up to 31 March 2024)
ACTING CHAIRPERSON	Micheál Ó Cinnéide (From 01 May 2024 to 28 February 2025)
ORDINARY MEMBERS	Michael Mulloy
	John Evans (up to 16 July 2024)
	Bill Sweeney
	Maura Canning
	Cara Rawdon
	Terry Prendergast (appointed from 19 December 2024)
SECRETARY	Margaret Carton
OFFICE ADDRESS	Kilminchy Court Dublin Road Portlaoise Co Laois R32 DTW5
TELEPHONE	+353 (0) 57 863 1912
WEB ADDRESS	www.alab.ie
E-MAIL ADDRESS	info@alab.ie
External AUDITOR	Comptroller & Auditor General Treasury Building Dublin Castle Dublin 2 D01 PF72
Internal Auditor	Pinnacle Consulting 3013 Lake Drive Citywest Business Campus Dublin 24

Bank	Allied Irish Bank 100 Grafton Street Dublin 2 D02 N671
Accountant	ND Audit & Advisory Chartered Accountants & Registered Auditors, 42 Grattan Street, Portlaoise, Co. Laois, R32 HR62
Legal Team	Philip Lee Solicitors Connaught House One Burlington Road Dublin 4 D04 C5Y6

ESTABLISHMENT OF BOARD

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

FUNCTION

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

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

STATUS

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

COMPOSITION OF BOARD

Section 23(2) of the 1997 Act provides that the Chairperson of the Board shall be appointed by the Government.

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

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

MEMBERSHIP OF BOARD

As provided for under Section 23 of the 1997 Act, below are the Board Chairperson and its Board Members.

The Chair, Ms. Imelda Reynolds, was re-appointed by the Government in accordance with Section 23(2) of the 1997 Act, for a second term of 5 years from 1 April 2019 to 31 March 2024.

Mr. Micheál Ó Cinnéide was appointed to the Board on 17 July 2019 for a period of five years up to 16 July 2024. He was later appointed Deputy Chair on 27th February 2023. Micheál was appointed by the Board on 01 May 2024 as the acting Chairperson pending the appointment of a new Chairperson.

Mr. John Evans was appointed to the Board on 17 July 2019 for a period of five years up to 16 July 2024.

Mr. Michael Mulloy was reappointed to the Board after his first term ended. He was reappointed on 20 June 2023 for a period of five years up to 19 June 2028.

Mr. Bill Sweeney was reappointed to the Board on 17 July 2024 for a period of three years up to 16 July 2027.

Ms. Maura Canning was appointed to the Board on 17 November 2023 for a period of five years up to 16 November 2028.

Mr. Cara Rawdon was appointed to the Board on 26 January 2024 for a period of five years up to 25 January 2029.

Ms. Terry Prendergast was appointed to the Board on 19 December 2024 for a period of three years up to 18 December 2027.

RESPONSIBILITIES

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

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

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

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

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

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

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

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

CONSULTANTS AND ADVISORS

Under Section 35 of the 1997 Act, the Board may engage such consultants or advisors as it considers necessary for the performance of its functions. Fees due to consultants and advisors are paid by the Board out of monies made available by the Oireachtas. The Board has hired and will continue to hire consultant Technical Advisors when necessary. The Board also engages other advisors as required to support its work. A list of the persons engaged by the Board during the year in review is included in Appendix 1.

SECRETARIAT

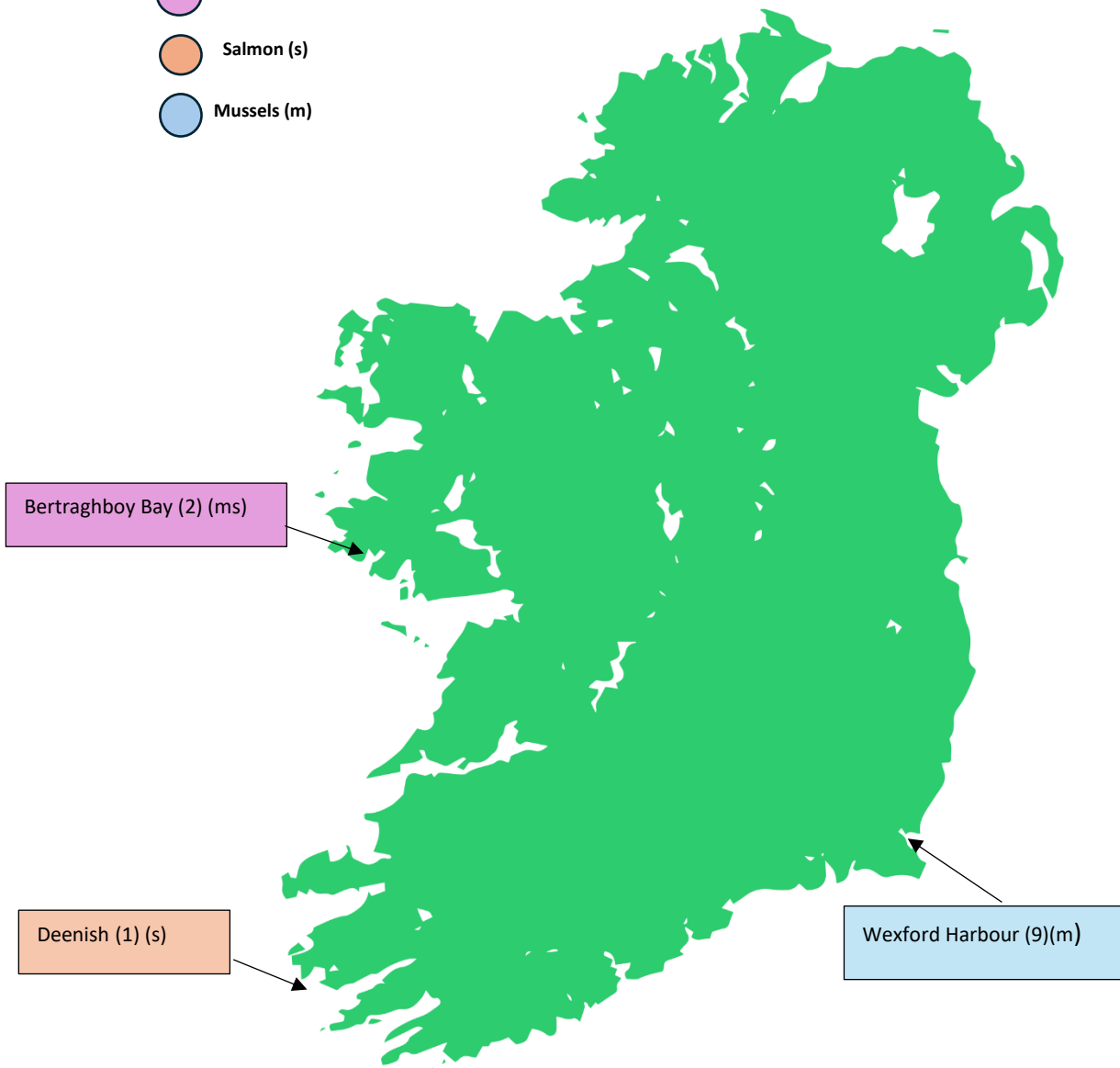
Under Section 32 of the 1997 Act, an officer of the Minister who is an established civil servant and who is seconded to the Board for that purpose, either on a whole-time or part-time basis, shall act as Secretary to the Board. The full time Secretary to the Board in 2024 was Margaret Carton.

SECTION 2: BOARD ACTIVITIES 2024

APPEALS ON HAND 31 DECEMBER 2024

This map shows the location of the twelve (12) appeals on hand at the 31 December 2024.

-  Multi Species (ms)
-  Salmon (s)
-  Mussels (m)



At the commencement of 2024 the Board had forty-four (44) appeals on hand. The table provides a summary of the Board's activities during 2024:

Summary of Appeals	Number of Appeals
Appeals at hand on 1 January 2024	44
Valid Appeals received	1
Appeals Determined in 2024	27
Appeals Withdrawn in 2024	6
Appeals on hand on 31 December 2024	12

This table provides a list of the twelve (12) appeals on hand including their status at 31 December 2024.

County	Appeal Ref	Location	Year Received	Site Ref	Status (31/12/24)
GALWAY (2)	AP2/1/2023	Bertraghboy Bay	2023	T09/093	Active
	AP2/2/2023	Bertraghboy Bay	2023	T09/093	Active
WEXFORD (9)	AP34/2019	Wexford Harbour	2019	T03/30E	Active
	AP35/2019	Wexford Harbour	2019	T03/35A, B, C, F&G	Active
	AP36/2019	Wexford Harbour	2019	T03/48A	Active
	AP37/2019	Wexford Harbour	2019	T03/91A	Active
	AP38/2019	Wexford Harbour	2019	T03/30A2, B, C, E	Active
	AP39/2019	Wexford Harbour	2019	T03/030/1 (site D)	Active
	AP40/2019	Wexford Harbour	2019	T03/099A	Active
	AP42/2019	Wexford Harbour	2019	T03/047A, B, C	Active
	AP43/2019	Wexford Harbour	2019	T03/083A	Active
	AP44/2019	Wexford Harbour	2019	T03/085A	Active
KERRY (1)	AP1/2019	Ballinskelligs Bay	2019	T06/202	Active

Appeals Received in 2024

The following (1) appeal was submitted to the Board in 2024.

GALWAY

Kiltulla

Appeal Ref	Site Ref	Appellant	Licensee
AP1/2024	T09/084	Frank Burke	Frank Burke

Appeals Determined in 2024

The Board determined a total of 27 appeals in 2024 as follows:

GALWAY

Kiltulla

Appeal Ref	Site Ref	Appellant	Licensee
AP1/2024	T09/084	Frank Burke	Frank Burke
Subject Matter of Appeal(s)			
<p>AP1/2024 – Relates to an appeal against the decision of the Minister for Agriculture, Food and the Marine to revoke an aquaculture licence to Frank Burke for the cultivation of Rainbow Trout on site ref T09/084 in Kiltulla, Co Galway.</p> <p>The Board determined this appeal on 06 September 2024 pursuant to Section 40(4)(c) and Section 69(2)(b) of the Act, to ANNUL the decision of the Minister and to REFUSE TO REVOKE the Aquaculture Licence granted to the Applicant at Site T09/084.</p>			

Cleggan Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP1/2023	T09/524A	Peter Sweetman and on behalf of Wild Irish Defence Federation of Irish Salmon and Seatrout Anglers	Conor O Malley
Subject Matter of Appeal(s)			
<p>AP1/2023 – Relates to an appeal against the decision of the Minister for Agriculture, Food and the Marine to grant an Aquaculture Licence to Conor O' Malley to cultivate blue mussels on longlines on the sub-tidal foreshore on a 6.58-hectare site, T09-524A on the north shore of Cleggan Bay, Co. Galway.</p> <p>The board determined this appeal on 26 January 2024 pursuant to Section (4) (a) of the Act, to UPHOLD the decision of the Minister to GRANT a Licence for cultivation of blue mussels on the sub-tidal foreshore to the Applicant at site T09/524A.</p>			

WEXFORD

Ballyteigue Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP4/1/2023	T03/038A	An Taisce	Ballyteigue Oysters Ltd
AP4/2/2023	T03/038A	Jim Hurley	Ballyteigue Oysters Ltd
AP5/2023	T03/095A	An Taisce	Johnny Neville & Jeanette Brugman
Subject Matter of Appeal(s)			
<p>AP4/1-2/2023 & AP5/2023 – Relates to appeals against the decisions of the Minister for Agriculture, Food and the Marine to grant Aquaculture licences for the cultivation of Pacific oysters using bag and trestles on sites T03/038A and T03/095A on the foreshore in Ballyteigue Bay, Co. Wexford.</p> <p>AP4/1-2/2023 – The Board determined this appeal on 26 September 2024 pursuant to Section 40 (4) (b) of the Act, to CONFIRM the decision of the Minister to GRANT an Aquaculture Licence to the Applicant at Site T03/038A.</p> <p>AP5/2023 – The Board determined this appeal on 26th September 2024 pursuant to Section 40 (4) (b) of the Act, to ANNUL the decision of the Minister and to REFUSE an Aquaculture Licence to the Applicant at Site T03/095A.</p>			

CORK

Dunmanus Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP1/1/2022	T05/640A	Fishermens Inshore Saltwater Heritage Ltd	Bantry Marine Research Station Ltd
AP1/2/2022	T05/640A	Friends of Doneen Pier	Bantry Marine Research Station Ltd
AP1/3/2022	T05/640A	Paul and Kate Brooks (Residents of Dooneen Townland)	Bantry Marine Research Station Ltd
Subject Matter of Appeal(s)			
<p>AP1/1-3/2022 – Relates to appeals against the decision of the Minister for Agriculture, Food and the Marine to grant a licence to Bantry Marine Research Station Ltd to cultivate various aquatic plants using longlines on the sub-tidal foreshore on site T05/640A adjacent to Dooneen Pier, along the north shore of Dunmanus Bay, Co. Cork.</p> <p>The Board determined these appeals on 26 September 2024, pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to GRANT an Aquaculture Licence to the Applicant at Site T05/640A.</p>			

DONEGAL

Ballyness Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP3/2020	T12/407B	Save Ballyness Bay	Joseph Coll
Subject Matter of Appeal(s)			
<p>AP3/2020 relates to an appeal against the Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal</p> <p>The Board determined this appeal on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to GRANT an Aquaculture Licence to the Applicant at Site T12/407B.</p>			

Appeal Ref	Site Ref	Appellant	Licensee
AP4/1/2020	T12/409A	John Boyle	Edward & Paul O'Brien
AP4/2/2020	T12/409A	Save Ballyness Bay	Edward & Paul O'Brien
Subject Matter of Appeal(s)			
<p>AP4/1-2/2020 relate to appeals against the decision of Minister to grant a variation licence to Edward and Paul O'Brien for the cultivation of Clams on wooden trays under mesh on the foreshore in Ballyness Bay, Co Donegal.</p> <p>The Board determined this appeal on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to GRANT with Variation an Aquaculture Licence to the Applicant at Site T12/409A.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP5/2020	T12/409B	Save Ballyness Bay	Edward & Paul O'Brien
Subject Matter of Appeal(s)			
<p>AP5/2020 relates to an appeal against the decision of Minister to grant variation of licences to Edward and Paul O'Brien for the cultivation of Clams on wooden trays under mesh and Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.</p> <p>The Board determined on 11 April 2024 pursuant to Section 40 (4) (c) of the Act, to AMEND the decision of the Minister and GRANTING with Variation an Aquaculture Licence to the Applicant at Site T12/409B1 & T12/409B2.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP6/2020	T12/441A	Save Ballyness Bay	Anthony McCafferty
Subject Matter of Appeal(s)			
<p>AP6/2020 relates to an appeal against the decision of Minister to grant a licence to Anthony McCafferty for the cultivation Pacific Oysters using bags and trestles and Clams using trays under mesh on the foreshore in Ballyness Bay, Co Donegal.</p> <p>The Board determined on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to GRANT an Aquaculture Licence to the Applicant at Site T12/441A.</p>			

Appeal Ref	Site Ref	Appellant	Licensee
AP7/2020	T12/441B	Save Ballyness Bay	Anthony McCafferty
Subject Matter of Appeal(s)			
<p>AP7/2020 relates to an appeal against the decision of Minister to grant a licence to Anthony McCafferty for the cultivation Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.</p> <p>The Board determined on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to GRANT an Aquaculture Licence to the Applicant at Site T12/441B.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP8/2020	T12/441C	Save Ballyness Bay	Anthony McCafferty
Subject Matter of Appeal(s)			
<p>AP8/2020 relates to an appeal against the decision of Minister to grant a licence to Anthony McCafferty for the cultivation Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.</p> <p>The Board determined on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to GRANT an Aquaculture Licence to the Applicant at Site T12/441C.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP9/2020	T12/455A	Save Ballyness Bay	Seamus O'Donnell
Subject Matter of Appeal(s)			
<p>AP9/2020 relates to an appeal against the decision of Minister to grant variation licence to Seamus O'Donnell for the cultivation Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.</p> <p>The Board determined on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to GRANT with Variation an Aquaculture Licence to the Applicant at Site T12/455A.</p>			

Appeal Ref	Site Ref	Appellant	Licensee
AP10/2020	T12/455B	Save Ballyness Bay	Seamus O'Donnell
Subject Matter of Appeal(s)			
<p>AP10/2020 relates to an appeal against the decision of Minister to grant variation licence to Seamus O'Donnell for the cultivation Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.</p> <p>The Board determined on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to GRANT with Variation an Aquaculture Licence to the Applicant at Site T12/455B.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP11/2020	T12/500A	Save Ballyness Bay	Joseph Coll
Subject Matter of Appeal(s)			
<p>AP11/2020 relates to an appeal against the decision of Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.</p> <p>The Board determined on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to GRANT an Aquaculture Licence to the Applicant at Site T12/500A.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP12/2020	T12/502A	Save Ballyness Bay	Joseph Coll
Subject Matter of Appeal(s)			
<p>AP12/2020 relates to an appeal against the decision of Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.</p> <p>The Board determined on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to GRANT with Variation an Aquaculture Licence to the Applicant at Site T12/502A.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP13/1/2020	T12/510A	Coiste Glan & Glas an Fhál Carraigh	Tullyshellfish Ltd.
AP13/2/2020	T12/510A	Falcarragh Tourists & Traders Ass.	Tullyshellfish Ltd.
AP13/3/2020	T12/510A	Save Ballyness Bay	Tullyshellfish Ltd.
Subject Matter of Appeal(s)			

AP13/1-3/2020 relates to appeals against the decision of Minister to grant a licence to Tullyshellfish Ltd for the cultivation of Pacific Oysters using bags and trestles.

The Board determined on 11 April 2024 pursuant to Section 40 (4) (b) of the Act, to **ANNUL** the decision of the Minister and **hereby REFUSE** an Aquaculture Licence to the Applicant at Site T12/510A.

Appeal Ref	Site Ref	Appellant	Licensee
AP14/2020	T12/514A	Save Ballyness Bay	Joseph Coll

Subject Matter of Appeal(s)

AP14/2020 relates to an appeal against the decision of Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.

The Board determined on 11 April 2024 pursuant to Section 40 (4) (b) of the Act, to **ANNUL** the decision of the Minister and **hereby REFUSE** an Aquaculture Licence to the Applicant at Site T12/514A.

Appeal Ref	Site Ref	Appellant	Licensee
AP15/2020	T12/515A	Save Ballyness Bay	Joseph Coll

Subject Matter of Appeal(s)

AP15/2020 relates to an appeal against the decision of Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.

The Board determined on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to **CONFIRM** the decision of the Minister to **GRANT** an Aquaculture Licence to the Applicant at Site T12/515A.

Appeal Ref	Site Ref	Appellant	Licensee
AP16/1/2020	T12/516A	Joe Friel	Joseph Coll
AP16/2/2020	T12/516A	Save Ballyness Bay	Joseph Coll

Subject Matter of Appeal(s)

AP16/1-2/2020 relate to appeals against the decision of Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.

The Board determined on 11 April 2024 pursuant to Section 40 (4) (a) of the Act, to **CONFIRM** the decision of the Minister to **GRANT** an Aquaculture Licence to the Applicant at Site T12/516A.

Trawbreaga Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP3/2023	T12/572A	Foylantic Ltd	Foylantic Ltd
Subject Matter of Appeal			
<p>AP3/2023 relates to an appeal against the decision of the Minister for Agriculture, Food and the Marine to refuse a licence to Foylantic Ltd, for the cultivation of Pacific Oysters using bags & trestles on the foreshore Trawbreaga Bay, Co. Donegal.</p> <p>The Board determined this appeal on 28 March 2024 pursuant to Section 40 (4) (a) of the Act, to CONFIRM the decision of the Minister to REFUSE an Aquaculture Licence to the Applicant at Site T12/572A.</p>			

DETAILS OF APPEALS WITHDRAWN IN 2024

The following Appeals were deemed withdrawn in 2024.

Appeal Ref	Site Ref	Appellant	Licensee
AP35/2019	T03/35A, B, C, F & G	Wexford Mussels Ltd.	Wexford Mussels Ltd.
Subject Matter of Appeal(s)			
<p>AP35/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Wexford Mussels Ltd., for the bottom cultivation of mussels on sites on the foreshore at Wexford Harbour, Co. Wexford.</p> <p>On 30 April 2024 the Appellant notified the Board that they were withdrawing their appeal in relation to Site Ref T03/35A, B, C, F & G.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP41/2019	T03/46A, B, C	Fjord Fresh Mussels Ltd.	Fjord Fresh Mussels Ltd.
Subject Matter of Appeal(s)			
<p>AP41/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Fjord Fresh Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford</p> <p>On 27 June 2024 the Appellant notified the Board that they were withdrawing their appeal in relation to Site Ref T03/046A, B, C.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP45/2019	T03/049A, B, C, C1 & D	Riverbank Mussels Ltd.	Riverbank Mussels Ltd.
Subject Matter of Appeal(s)			
<p>AP45/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Riverbank Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford.</p> <p>On 27 June 2024 the Appellant notified the Board that they were withdrawing their appeal in relation to Site Ref T03/049A, B, C, C1 & D.</p>			

Appeal Ref	Site Ref	Appellant	Licensee
AP46/2019	T03/077A	Riverbank Mussels Ltd.	Riverbank Mussels Ltd.
Subject Matter of Appeal(s)			
<p>AP46/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Riverbank Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford.</p> <p>On 27 June 2024 the Appellant notified the Board that they were withdrawing their appeal in relation to Site Ref T03/52 A & B.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP47/2019	T03/52A & B	WD Shellfish Ltd.	WD Shellfish Ltd.
Subject Matter of Appeal(s)			
<p>AP47/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to WD Shellfish Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford.</p> <p>On 27 June 2024 the Appellant notified the Board that they were withdrawing their appeal in relation to Site Ref T03/52 A & B.</p>			
Appeal Ref	Site Ref	Appellant	Licensee
AP48/2019	T03/55E	Crescent Seafoods Ltd.	Crescent Seafoods Ltd.
Subject Matter of Appeal(s)			
<p>AP48/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Crescent Seafoods Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford.</p> <p>On 16 May 2024 the Appellant notified the Board that they were withdrawing their appeal in relation to Site Ref T03/55E.</p>			

DETAILS OF APPEALS ON HAND AT 31 December 2024

GALWAY

Bertraghboy Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP2/1/2023	T09/093	Peter Sweetman and on behalf of Wild Irish Defence Federation of Irish Salmon and Seatrout Anglers and Galway Bay against Salmon Cages	Marine Institute
AP2/2/2023	T09/093	Eamonn Ross on behalf of National Anglers Representative Association	Marine Institute
Subject Matter of Appeal(s)			
<p>AP2/1-2/2023 relates to an appeal against the decision of the Minister to renew an aquaculture licence for the cultivation of multi-species fish to include finfish, shellfish and seaweeds for research purposes on site T09/093 at Lehanagh Pool, Bertraghboy Bay, Co. Galway.</p> <p>The above appeals had not been determined by the end of 2024. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for determination of this appeal to 30 April 2025.</p>			

WEXFORD

WEXFORD HARBOUR

Appeal Ref	Site Ref	Appellant	Licensee
AP34/2019	T03/30E	Birdwatch Ireland	T.L Mussels Ltd
AP36/2019	T03/48A	Noel & Sheila Scallan	Noel & Sheila Scallan
AP37/2019	T03/91A	Noel & Sheila Scallan	Noel & Sheila Scallan
AP38/2019	T03/30A2, B, C, E	T.L Mussels Ltd.	T.L Mussels Ltd.
AP39/2019	T03/030/1 (site D)	T.L Mussels Ltd.	T.L Mussels Ltd.
AP40/2019	T03/099A	T.L Mussels Ltd.	T.L Mussels Ltd.
AP42/2019	T03/047A, B, C	Loch Garman Harbour Mussels Ltd.	Loch Garman Harbour Mussels Ltd.

AP43/2019	T03/083A	Loch Garman Harbour Mussels Ltd.	Loch Garman Harbour Mussels Ltd.
AP44/2019	T03/085A	Loch Garman Harbour Mussels Ltd.	Loch Garman Harbour Mussels Ltd.

Subject Matter of Appeal(s)

AP34/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to T.L Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford.

AP36/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Noel & Sheila Scallan, for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP37/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Noel & Sheila Scallan, for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP38/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to TL Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP39/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to TL Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP40/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to TL Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP42/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Loch Garman Harbour Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP43/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Loch Garman Harbour Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP44/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Loch Garman Harbour Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford.

The above appeals had not been determined by the end of 2024. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for the determination of these appeals to 31 March 2025.

KERRY

DEENISH ISLAND

Appeal Ref	Site Ref	Appellant	Licensee
AP1/2019	T06/202	Silver King Seafoods Ltd. t/a MOVI Ireland	MOWI Ireland
Subject Matter of Appeal			
<p>AP1/2019 relates to an appeal against the decision of the Minister for Agriculture, Food and the Marine under the Provisions of Section 68(1) and Section 19(a)4 of the Fisheries (Amendment) Act 1997, in respect of entitlement to continue Aquaculture Operations under the provisions of S19(a)4 of the Act for the Culture of Salmon in cages at a site east of Deenish Island, Ballinskelligs Bay, Co Kerry.</p> <p>The above appeal had not been determined by the end of 2024. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for determination of this appeal to 30 May 2025.</p>			

INVALID APPEALS RECEIVED DURING 2024

There was no Invalid Appeals received during 2024.

SECTION 3: OTHER DEVELOPMENTS

LEGAL PROCEEDINGS

In accordance with Section 73 of the 1997 Act, a person or body can apply for judicial review of a determination 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.

During 2019, Lough Swilly Wild Oyster Society Limited issued proceedings against the Minister and against the Board under Record No: 277/2019JR, seeking certain reliefs and orders against both the Minister and the Board. As of the end of 2024, the case was adjourned to 4 February 2025.

During 2019 Silver King Seafoods Limited made an application to the High Court seeking leave to apply for judicial review to challenge the determination of the Minister that it had breached a condition of Aquaculture Licence register reference T06/202 and discontinuing the company's statutory entitlement to continue aquaculture operations for the culture of salmon in cages at a site east of Deenish Island in a Ballinskelligs Bay, Co. Kerry, pursuant to Section 19 a (4) of the 1997 Act. The Court granted Silver King Seafoods the leave sought which included an Order granting a stay on ALAB considering and determining their appeal to ALAB pending the final determination of the proceedings. The stay was subsequently lifted, and the matter is adjourned generally pending ALAB's determination of Appeal AP1/2019 which at the end of 2024 is awaited.

An Taisce initiated judicial review proceedings to challenge the decision of the Board to refuse to accept An Taisce's appeal of the Minister for Agriculture, Food and the Marine to grant licences for the bottom cultivation of mussels in Wexford Harbour. A two-day hearing was held in January 2024, with Judicial Review being refused and the Order Perfected on 06 March 2024.

During 2021 Inland Fisheries Ireland, Peter Sweetman and others, and Salmon Watch Ireland CLG sought leave to apply for judicial review to challenge the determination of the Board in Appeals AP2/1-14/2015, Shot Head Co Cork. These cases were admitted to the Commercial Court and a Hearing took place in April/May 2023. The Judgement was delivered on 12 July 2024 whereby the Aquaculture Licences Appeals Board (ALAB) determination was quashed and remitted back to ALAB. The Order Perfected on 04 June 2025.

In early 2023 Kush Seafarms Limited initiated judicial review proceedings to challenge the decision of the Board to refuse to grant aquaculture licences for two sites on the foreshore of Kilmakilloge Harbour, Co. Kerry. As of the end of 2024, the case was listed for hearing on 18 March 2025.

In 2024 two judicial reviews were initiated to challenge the determination of the Board to grant several aquaculture licences for a number of sites on the foreshore of Ballyness Bay, Co. Donegal. As of the end of 2024, ALAB's opposition papers are due on 20 January 2025.

At the end of 2024, An Taisce initiated a judicial review to challenge the decision of the Board to grant a licence for aquaculture activity in Ballyteigue Bay, Co. Wexford. ALAB were notified of the proceedings on 14 January 2025, with the proceedings adjourned to Monday, 27 January 2025.

PLANNING/ENVIRONMENTAL LAW DEVELOPMENTS

The volume and complexity of environmental policy, legislation and litigation are having a significant effect on the Board's processing of appeals. The organisation's procedures for considering and determining these matters remain under constant review to incorporate all pertinent statutory and jurisprudential developments.

RESOURCES

The Board places great value and reliance on the professional expertise, integrity, dedication and public service ethos of its staff. It recognises their commitment and dedication to the Board's goal of providing its stakeholders with a high quality and efficient service. The Secretariat staff are operating on a blended working model. The Board has established a pattern of meeting in person while continuing to avail of the efficiencies associated with online meetings. The retention of an internal Technical Advisor has, since 2020 to 2024, allowed for 136 determinations to be made. In addition, having a full complement of Board Members, with representatives from various classes of organisations, is important when making determinations. Therefore, the upcoming vacancies that are due to arise, including the Chair should be filled as a matter of urgency to avoid a negative impact on making determinations.

WEBSITE

ALAB maintains an active website at www.alab.ie. The website has been redesigned to simplify navigation and make information more accessible. In due course it is intended that the website will facilitate the online submission of appeals and associated fees.

SECTION 4: CORPORATE GOVERNANCE

Corporate Governance in ALAB is designed to follow the requirements of the 2016 Code of Practice for the Governance of State Bodies (the Code) to the extent appropriate, given the small size of the body. ALAB is committed to reviewing its governance policies and procedures on an on-going basis to ensure continued compliance with best practice in this area.

In this context, as required by the Code, the following are confirmed:

1. No commercially significant developments affected ALAB in the period 1 January 2024 to 31 December 2024, nor is the Board aware of any major issues likely to arise in the short to medium term.
2. There are no off-balance sheet financial transactions that are not disclosed in the annual report and financial statements of ALAB.
3. All appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals are being carried out.
4. Codes of Conduct for the Board and employees have been put in place and adhered to.
5. As all staff of ALAB are seconded to it by the Department of Agriculture, Food and the Marine, and Government policy on the pay of CEOs and all State body employees is being complied with.
6. Government guidelines on the payment of Board members' fees are being complied with.
7. No significant post balance sheet events have occurred.
8. The appropriate requirements of the Department of Public Expenditure and Reform Public Spending Code are being complied with.
9. Procedures are in place for the making of protected disclosures in accordance with section 21(1) of the Protected Disclosures Act 2014 and the annual report required under section 22(1) of the Act has been published.
10. Government travel policy requirements are being complied with in all respects.
11. ALAB has complied with its obligations under tax law.
12. There are no legal disputes involving other State bodies with the exception of the judicial review proceedings as listed under the legal proceedings above.
13. The Code has been adopted and ALAB is in compliance with the Code to the extent appropriate given the size and scale of the Board; and
14. ALAB does not have any subsidiaries.

BOARD MEETINGS

The Board held twelve (12) meetings during 2024. Attendance at the meetings was as follows: -

Board Members Name	Meetings Held	Number of Meetings Eligible to attend	Meetings Attended
Imelda Reynolds (Chairperson)	3	3	3
Micheál Ó Cinnéide (Deputy Chairperson)	12	12	12
Michael Mulloy	12	12	12
John Evans	7	7	6
Bill Sweeney	12	12	11
Maura Canning	12	12	12
Cara Rawdon	11	11	11

AUDIT COMMITTEE

There is one sub-committee to the Board, the Audit and Risk Committee (ARC). The role of the ARC is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. During the year in review the Audit Committee met on five (5) occasions and reports of its meetings were made available to the ALAB Board. Micheál Ó Cinnéide was appointed Chairperson to the ARC Committee on the 27 October 2023.

ARC Board Members	Meetings held	Number of Meetings Eligible to attend	Number of Meetings Attended
Micheál Ó Cinnéide (Chairperson)	5	5	5
John Evans (up to June 2024)	2	2	2
Bill Sweeney	5	5	4
Maura Canning (from June 2024)	3	3	3

IRISH LANGUAGE COMMITMENT

The main aim of the Official Languages Act 2003 is to ensure better availability and a higher standard of public services through Irish. ALAB is committed to implementing the relevant parts of the Official Languages Act 2003 and the Official Languages (Amendment) Act 2021 which came into force in October 2022. The latter requires all public bodies to undertake at least 20% of their annual advertising in Irish and 5% of their advertising in Irish language media. ALAB adhered to the requirements under the Act in 2024. In addition, ALAB published its Annual Report in both official languages and all written correspondence received in the Irish language, is responded to in the Irish language. Branding of the ALAB logo is compliant with it being in both Irish and English. ALAB will continue to review its requirements under the Act to ensure that it continues to meet these targets.

CODE OF ETHICS AND BUSINESS CONDUCT

The Code of Practice for the Governance of State Bodies requires a written code of conduct for Board Members. A Code of Ethics and Business Conduct is in place for all the members of the Board, which was updated following review on 25 July 2024 and is available on the ALAB website at www.alab.ie.

The provisions of the Ethics in Public Office Act and the Standards in Public Office Act 2001, which are applicable to Board Members and certain staff, have been implemented and yearly statements of registrable interests are made under the Acts.

Board members and certain staff are further required to make declarations/disclosures of interests in accordance with Sections 31, 33 and 34 of the 1997 Act.

CONSULTATIONS WITH OTHER BODIES

The Board keeps itself informed of the policies of certain bodies whose functions have a bearing on its work. These include other Government Departments and State Agencies.

PUBLIC SECTOR EQUALITY AND HUMAN RIGHTS DUTY

Section 42 of the Irish Human Rights and Equality Commission Act 2014 imposes a statutory obligation on public bodies in performing their functions to have regard to the need to:

1. Eliminate discrimination.
2. Promote equality of opportunity and treatment for staff and persons to whom it provides services and
3. Protect the human rights of staff and service users.

The Board strives to ensure all activities are conducted with a focus human rights and equality across the organisation for Board Members, employees and those who engage with the Board. The Board is committed to eliminate discrimination and promote equality.

GENDER BALANCE IN THE BOARD MEMBERSHIP

Board members are appointed by the Minister after seeking nominations from the specified organisations, with the Chairperson being appointed by the Government. ALAB has no role in relation to the Board appointments other than indicating to the Minister that ALAB does not fulfil the gender balance target.

Throughout 2024 the Board consisted of two female members up to 31 March 2024 and only one female after that point, (16.6%) and 5 male (83.4%) members. The Board therefore does not meet the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

BOARD PERFORMANCE REVIEW

Monitoring of effective corporate governance by the Board includes continuous review of the internal structure of the State body to ensure that there are clear lines of accountability throughout the organisation.

EQUALITY, DIVERSITY & INCLUSION

The Board recognises the value of differences in its members (e.g., personality, learning styles, and life experiences) and group/social differences (e.g., ethnicity, social class, gender, sexual orientation, disability, membership of the Traveller community, family status, cultural, political, religious, or other affiliations) to improve the quality of work and decision making of the Board.

DATA PROTECTION AND GDPR

ALAB is subject to the Data Protection Act 2018 and the General Data Protection Regulations. Data Protection policies and procedures are in place to protect the natural person with regard to the processing of personal data. ALAB has provided information on its website (privacy statement) on how data subjects can access their personal information. ALAB did not receive any Subject Access Requests in 2024.

ALAB has guidance documents in place for those that wish to make a protected disclosure to ALAB. The Data Protection and GDPR documents are due for a full review in 2025. ALAB did not receive any Protected Disclosures in 2024.

PROMPT PAYMENTS

ALAB comes within the scope of the Prompt Payment of Accounts Act 1997, as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002.

It is ALAB's policy to comply with the relevant provisions of the Act and, in particular, to ensure that all invoices are paid promptly. Prompt Payment Returns are posted on the website at www.alab.ie on a quarterly basis.

PROCUREMENT

ALAB operates its procurement and financial systems in strict adherence to National and EU regulations, ensuring that all activities are transparent, competitive, fair and achieve maximum value for money. All financial and procurement activities are governed by the Department of Finance Public Procurement Guidelines and ALAB utilises the Office of Government Procurement (OGP) frameworks to deliver cost-effective outcomes. ALAB remains committed to using these central government resources.

GREEN GOVERNMENT INITIATIVE

Following the Government's introduction of the Green Government Initiative to facilitate Departments and public bodies to lead the way in reducing the use of single use plastics and to improve and increase recycling, ALAB produced 'Our Environmental Sustainability Policy'.

This policy aims to reduce the impact of ALAB's operations on the environment, through its 'Green Agenda' initiative. No single-use plastics are in use and glassware is in use throughout the office. The Board had previously adopted the use of a paperless data management system which effectively reduces costs by eliminating the use of large amounts of paper, ink, and electricity.

COMPLIANCE WITH RELEVANT CIRCULARS

Circular 01/2020 issued by the Department of Public Expenditure, National Development Plan Delivery and Reform in January 2020, relates to the procedures for offsetting greenhouse gas emissions associated with official air travel.

In line with the provisions of that circular, all Government Departments, Offices, and agencies are, with effect from 1 January 2020, required to record, monitor, and value the greenhouse gas emissions associated with official air travel usage and, no later than 28 February each year, make a payment to the Fund Manager of the statutory Climate Action Fund related to these emissions for the preceding year.

ALAB did not undertake any official air travel in 2024 or any of the four preceding years from 2020 to 2023.

FREEDOM OF INFORMATION (FOI) AND ACCESS TO INFORMATION ON THE ENVIRONMENT (AIE)

The Freedom of Information Act and Access to Information on the Environment Regulations provide for access to certain information on ALAB's operations. Disclosure Logs are available on the [ALAB website](#).

Two (2) FOI requests were received in 2024 with details provided in the table below:

FOI Reference No.	Summary of Actions
FOI 1/2024	Received on 30 May 2024. Refused and notification was issued on 18 June 2024.
FOI 2/2024	Received on 06 August 2024. Part Granted and notification was issued on 02 September 2024

One (1) AIE requests were received in 2024 with details provided in the table below:-

AIE Reference No.	Summary of Actions
AIE 1/2024	Received on 20 January 2024. Partially granted and notification was issued on 20 February 2024

OIREACHTAS MEMBERS LIAISON

In accordance with DPER Circular 25/2016 ALAB has arrangements in place to provide information to members of the Oireachtas on request. In 2024, thirteen (13) queries were received from members of the Oireachtas. A substantive reply to each query issued within the ten (10) workings days response time.

PLAIN ENGLISH PROJECT

As an organisation who engages regularly with the public, ALAB recognises the importance of presenting information clearly and concisely.

The Secretary and ALAB staff continue to build their knowledge and experience in Plain English. ALAB continues to revise general information and guidance to comply with Plain English standards, where possible.

EVENTS AFTER THE REPORTING DATE

The easing of COVID-19 restrictions allowed for a return of the Secretariat to the office and the opening of the office to the public during normal working hours. The Secretariat operates Blended Working in line with the Government's mandate for public sector employers.

Appendix I

List of persons engaged by the Board during 2024 pursuant to Section 35 of the 1997 Act.

Technical Advice

Aster Environmental Consultants Ltd

Altermar Marine & Environmental

KRC Ecological Ltd

Legal

Philip Lee LLP, Solicitors, Connaught House, One Burlington Road, Dublin 4, D04 C5Y6

Tim O Sullivan, Barrister at Law

Kristian Douglas, Barrister at Law

Fintan Valentine, Senior Counsel

Accountants

ND Audit & Advisory, Chartered Accountants & Registered Auditors, 42 Grattan Street, Portlaoise, Co.Laois, R32 HR62

Internal Auditor

Pinnacle Advisory and Consulting Services Limited, Unit 3013, Lake Drive, Citywest Business Campus, Dublin 24.

Translation Services

STAR Translation Services, Docklands Innovation Park, 128-130 East Wall Road, Dublin 3, D03 RD34, Ireland

Appendix II - ALAB Flow Chart – Conduct of Appeals under the Fisheries (Amendment) Act 1997

Stages of Appeal:	
	Submission of Appeal
	Observations
	Information Gathering
	Determination Pending
	Determination Made
	Judicial Review

Appeal received by ALAB submitted by an appellant who objects to the granting of a licence or a condition of a licence. The appellant might be a statutory consultee, a party who objected through the public consultation or an interested party whose first input to the process is at this stage.

Publication of decision by Minister. Appeal within **1 month**

Appeal received by ALAB submitted by applicant appealing either the refusal or a condition on a licence.

Minister sends ALAB his file in accordance with S.43(2) within **14 days** of receipt of the notice of appeal.

Appeal verified by ALAB for compliance with S.40(1) & S. 55 of the Act

Copy of appeal sent by ALAB to the Minister S.43(1)

S.45(1) Person who is not party to appeal may make submissions/observations within 30 days beginning on the day Board last received notification of the appeal

S.45(3) Submissions or observations made at any time by EU Member State arising from consultation in accordance with EU Directive 85/337 EEC in relation to effects on the environment

ALAB sends notice of appeal to each other party to the appeal, S.44(1)

The Minister and each other party except the appellant may make submissions or observations in writing to the Board in relation to the appeal within a period of **30 days** beginning on the day on which a copy of the notice of appeal is sent to that party by ALAB, S.44(2)

ALAB of its own motion or at the request of a party may in its absolute discretion hold an oral hearing, S. 49(1)

Once the time expires for S. 46 or S.47, ALAB may determine the appeal, S.48.

Where ALAB has the view more documents/ particulars/information is necessary to enable it to determine an appeal it shall serve notice on the party or person, within a period specified in the notice (being not less than **30 days** beginning on the date of service of the notice, S.47

Where the Board is of the opinion that it is appropriate in the interests of justice to request a party or other person who has made submissions or observations to the Board in relation to the appeal to make submissions or observations in relation to any matter which has arisen in relation to the appeal it may, in its discretion, requesting the party or person, within a period specified in the notice being not less than **30 days** beginning on the date of service of the notice, to submit to the Board submissions or observations in relation to the matter, S. 46

The Technical Advisor will assess the requirement for environmental reports (EIA/AA) and prepares a technical report on the appeal for the consideration of the Board.

S 56(2)(a) requires that the Board to determine an Appeal within a period of four months beginning on the date of receipt by the Board of the Notice of Appeal. If the Board cannot determine the appeal within the period required it can be extended by notice in writing served on the

If ALAB in determining the appeal is considering matters other than those raised by the parties to the appeal it must notify all parties and give between 14 and 28 days for them to make submissions/observations, S. 50

An appeal is determined in accordance with S.61. Determination either 40(4)(a), (b)

A person may question the validity of this decision by way of an application for judicial review under Order 84 of the Rules of the Superior Courts (S.I. No. 15 of 1986) in accordance with section 73 of the Fisheries (Amendment) Act 1997 (No. 23).

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Contents	Page
Board Members and General Information	1
Governance Statement and Board Members' Report	2-5
Statement on Internal Control	6-7
Report of the Comptroller and Auditor General	8-9
Statement of Income and Expenditure and Retained Revenue Reserves	10
Statement of Financial Position	11
Statement of Cash Flows	12
Notes to the Financial Statements	13-15

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Board Members and General Information

Board Members:	Ms. Imelda Reynolds - Chairperson Mr. Micheál Ó'Cinnéide - Deputy Chairperson Mr. Michael Mulloy Mr. Bill Sweeney Ms. Maura Canning Mr. Cara Rawdon Mr. John Evans Ms. Terry Prendergast
Secretary:	Ms. Margaret Carton
Business Address:	Kilminchy Court Dublin Road Portlaoise Co. Laois R32 DTW5
Auditors	The Comptroller & Auditor General 3A Upper Mayor Street Dublin 1 D01 PF72
Bankers:	Allied Irish Bank 100 Grafton Stret Dublin 2 D02 N671
Solicitors:	Philip Lee Solicitors Connaught House One Burlington Road Dublin 4 D04 C5Y6
Accountants:	ND Audit & Advisory Annefield House Dublin Road Portlaoise Co. Laois R32 Y6YF
Internal Auditor:	Pinnacle Advisory and Consulting Services Limited Unit 3013 Lake Drive Citywest Business Campus Dublin 24

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Governance Statement and Board Members' Report

Governance

The Aquaculture Licences Appeals Board was established on 17 June 1998 under Section 22 of the Fisheries (Amendment) Act, 1997. The function of the Board is to provide an independent authority for the determination of appeals against decisions of the Minister for Agriculture, Food and the Marine on aquaculture licence applications.

Board Responsibilities

The work and responsibilities of the Board are set out in Sections 40 to 60 of the Fisheries (Amendment) Act, 1997. Standing items considered by the Board include:

- Declaration of interests
- Reports from committees
- Financial reports/management accounts, and
- Appeals in progress

Section 37 (1) of the Fisheries (Amendment) Act, 1997 requires the Aquaculture Licences Appeals Board to keep, in such form as may be approved by the Minister for Agriculture, Food and the Marine with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparation of those statements the Board is required to:

- Select suitable accounting policies and apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- State whether the financial statements have been prepared in accordance with applicable accounting standards,
- Prepare the financial statements on the going concern basis.

The Board is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the financial statements comply with Section 37 (1) of the Fisheries (Amendment) Act, 1997. The Board is also responsible for safeguarding the assets of the Board and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of Aquaculture Licences Appeals Board give a true and fair view of the financial performance and the financial position of the Aquaculture Licences Appeals Board at 31 December 2024.

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Governance Statement and Board Members' Report

Governance Statement and Board Members' Report continued

Board Structure

The Board consists of a Chairperson and six Board members. The Chairperson is appointed by the Government and the Board members are appointed by the Minister for Agriculture, Food and the Marine. The members of the Board were appointed for varying periods and meet on a regular basis. The table below details the appointment periods for members as of 31 December 2024 and for current members:

<u>Board Member</u>	<u>Role</u>	<u>Date Appointed</u>
Ms. Imelda Reynolds	Chairperson	Appointed 1 April 2014 for a five-year term to 31 March 2019. Re-appointed 1 April 2019 for a five-year term up to 31 March 2024. Term ended on 31 March 2024.
Mr Micheál Ó'Cinnéide	Deputy Chairperson (Acting chairperson from 1st April 2024)	Appointed 17 July 2019 for a five year term to 16 July 2024. Re-Appointed on 17 July 2024 for an extended period to 28 February 2025.
Mr Bill Sweeney	Ordinary Member	Appointed 17 July 2019 for a five year term to 16 July 2024. Re-Appointed for a further three year period from 17 July 2024 to 16 July 2027.
Mr Michael Mulloy	Ordinary Member	Appointed 6 June 2018 for a five-year term to 5 June 2023. Re-appointed for a further five year period from 20 June 2023 to 19 June 2028
Ms Maura Canning	Ordinary Member	Appointed 17 November 2023 for a five-year term to 16 November 2028.
Mr. John Evans	Ordinary Member	Appointed 17 July 2019 for a five-year term to 16 July 2024. Term ended on 16 July 2024.
Mr. Cara Rawdon	Ordinary Member	Appointed 26 January 2024 for a five-year term to 25 January 2029.
Ms. Terry Prendergast	Ordinary Member	Appointed 19 December 2024 for a three-year term to 18 December 2027.

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Governance Statement and Board Members' Report

Governance Statement and Board Members' Report continued

The Board has established one committee as follows:

Audit and Risk Committee: This comprises of three Board members. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for oversight of issues concerning risk, control and governance. The ARC is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting. The members of the Audit and Risk Committee are: Mr John Evans (Term ended 16/07/2024), Mr Micheál Ó Cinnéide, Mr Bill Sweeney and Ms. Maura Canning. There were 5 meetings of the ARC in 2024.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2024 is set out below including the fees and expenses received by each member:

Board Member	Meetings		ARC		Fees 2024	Expenses 2024
	Eligible to Attend	Meetings Attended	Meetings Eligible to Attend	Meetings Attended		
Imelda Reynolds (Term ended 31/03/2024)	3	3			2,993	-
Michael Mulloy	12	12			7,695	2,042
John Evans (Term ended 16/07/2024)	7	6	3	3	1,332	967
Micheál Ó'Cinnéide	12	12	5	5	10,901	4,517
Bill Sweeney	12	11	5	4	7,695	1,159
Maura Canning	12	12	3	3	8,411	3,829
Cara Rawdon (Started 26/01/2024)	11	11			7,145	4,919
Terry Prendergast (Started 19/12/2024)	0	0			160	-
Total					46,332	17,433

Consultancy

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

	2024	2023
	€	€
Legal advice	73,476	53,676
Specialist Technical Advisor costs	22,973	27,478
Other	44,353	20,772
Total Consultancy Costs	140,802	101,926

Legal costs and Settlements

The table below provides a breakdown of amounts recognised as expenditure in the reporting period in relation to legal costs, settlements proceedings relating to 6 judicial review cases in 2024 (3 in 2023). There are no settlements relating to these cases. This does not include expenditure incurred in relation to general legal advice received by the ALAB which is disclosed in Consultancy costs above.

	2024	2023
	€	€
Legal fees - legal proceedings	199,856	579,492
Settlements	-	-
Total	199,856	579,492

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Governance Statement and Board Members' Report

Governance Statement and Board Members' Report continued

Travel and Subsistence Expenditure

	2024	2023
	€	€
Domestic		
- Board	17,433	3,095
- Employees	8,521	6,776
	<u>25,954</u>	<u>9,871</u>

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) ("the Code") and has put procedures in place to ensure compliance with the Code. Aquaculture Licences Appeals Board was in full compliance with those provisions of the Code which apply it save for the following:

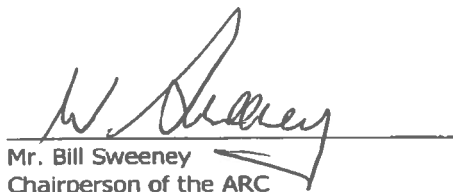
- The provisions of the Code concerning appointment, number, grading and conditions of all staff, including remuneration and superannuation do not apply to ALAB as all its staff are seconded from the Department of Agriculture, Food and the Marine ("DAFM").
- Given the size and scale of ALAB and the fact it is constituted solely to determine appeals pursuant to the Act, the Board is of the view that a formal strategic plan is not required. ALAB has agreed an Oversight and Performance Delivery Agreement 2021 - 2024 and this is currently in the process of being executed by both parties. This agreement has incorporated matters which might ordinarily be comprised in a strategic plan.
- ALAB does not have a Chief Risk Officer. Given the size and scale of ALAB's operation the Board has formed the view that risk can be managed between the Secretary, the Audit and Risk Committee and the Board itself.
- ALAB has contracted with an internal auditor to carry out the function of Chief Risk Officer. The Board does engage external expertise periodically where appropriate and in particular to undertake an annual review of internal controls.
- ALAB does not have a formal Corporate Procedure Plan. Given the size and scale of ALAB the Board has formed the view that such a plan is not required.
- ALAB does not have a Customer Charter. Given the nature of ALAB, the Board has formed the view that such a Charter is not appropriate.

On behalf of the Board



Mr. Shane McCarthy
Chairperson of the Board

Date: 22/12/25



Mr. Bill Sweeney
Chairperson of the ARC

Date: 22/12/25

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Statement on Internal Control

Scope of Responsibility

On behalf of Aquaculture Licences Appeals Board, we acknowledge our responsibility for ensuring that an effective system of Internal Control is maintained and operated in the organisation. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable, and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation has been in place in Aquaculture Licences Appeals Board for the year ended 31 December 2024 and up to the date of approval of the financial statements.

Capacity to Handle Risk

Aquaculture Licences Appeals Board has an Audit and Risk Committee (ARC) comprising of three Board members. The ARC met 5 times in 2024.

Risk and Control Framework

Aquaculture Licences Appeals Board has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing Aquaculture Licences Appeals Board and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. We confirm that a control environment containing the following elements is in place:

- Procedures for all key business processes have been documented,
- Financial responsibilities have been assigned at management level with corresponding accountability,
- There is an appropriate budgeting system with an annual budget which is kept under review by senior management, and by the Board,
- There are systems aimed at ensuring the security of the information and communication technology systems, and
- There are systems in place to safeguard the assets

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Statement on Internal Control

Statement on Internal Control continued

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Board, where relevant, in a timely way. We confirm that the following ongoing monitoring systems are in place:

- Key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- There are regular reviews by the Board of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Procurement

We can confirm that Aquaculture Licences Appeals Board has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2024 Aquaculture Licences Appeals Board is fully compliant with those procedures.

Review of Effectiveness

We confirm that Aquaculture Licences Appeals Board has procedures in place to monitor the effectiveness of its risk management and control procedures. Aquaculture Licences Appeals Board's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of external sourced internal and external auditors, the Audit and Risk Committee which oversees their work, and the Board of Aquaculture Licences Appeals Board who are responsible for the development and maintenance of the internal financial control framework. A review of the effectiveness of internal control was carried out by the board on 20th March 2025.

On behalf of the Board



Mr. Shane McCarthy
Chairperson of the Board

Date: 22/12/25



Mr. Bill Sweeney
Chairperson of the ARC

Date: 22/12/25

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2024

Report of the Comptroller and Auditor General



Ard Reachtair Cuntas agus Ciste
Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Aquaculture Licences Appeals Board

Opinion on the financial statements

I have audited the financial statements of the Aquaculture Licences Appeals Board for the year ended 31 December 2024 as required under the provisions of section 37 of the Fisheries (Amendment) Act 1997. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Aquaculture Licences Appeals Board at 31 December 2024 and of its income and expenditure for 2024 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Aquaculture Licences Appeals Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Aquaculture Licences Appeals Board has presented certain other information together with the financial statements. This comprises the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

John Crean
For and on behalf of the
Comptroller and Auditor General
23 December 2025

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2024

Report of the Comptroller and Auditor General

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under section 37 of the Fisheries (Amendment) Act 1997
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 37 of the Fisheries (Amendment) Act 1997 to audit the financial statements of the Aquaculture Licences Appeals Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on Aquaculture Licences Appeals Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Aquaculture Licences Appeals Board to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Aquaculture Licences Appeals Board

Statement of Income and Expenditure and Retained Revenue Reserves

For the Year Ended 31 December 2024

	Notes	2024 €	2023 €
Income			
Oireachtas Grants	2	659,298	1,188,771
Appeal Income	2	455	1,430
		<u>659,753</u>	<u>1,190,201</u>
Expenditure			
Staff Costs	3	344,298	409,901
Board Fees	4	46,332	32,922
Administration Charges	5	34,869	18,889
Legal & Professional Fees	5	340,658	681,418
Travel & Subsistence	5	25,954	9,871
		<u>792,111</u>	<u>1,153,001</u>
(Deficit)/Surplus for the year		(132,358)	37,200
Balance carried forward at 1 January		137,935	100,735
Balance carried forward at 31 December		<u><u>5,577</u></u>	<u><u>137,935</u></u>

The Statement of Income and Expenditure Account and Retained Revenue Reserves includes all gains and losses recognised in the year

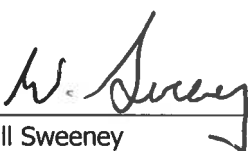
The Statement of Cash Flows and notes 1 to 10 form part of these financial statements

On behalf of the Board



Mr. Shane McCarthy
Chairperson of the Board

Date: 22/12/25



Mr. Bill Sweeney
Chairperson of the ARC

Date: 22/12/25

Aquaculture Licences Appeals Board

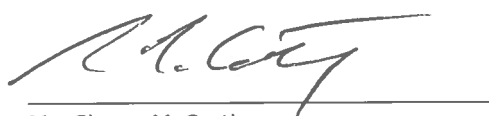
Statement of Financial Position

as at 31 December 2024

	Notes	2024 €	2023 €
Current Assets			
Receivables and Prepayments	7	40,031	22,188
Cash and Cash Equivalents	8	89,419	232,978
		<u>129,450</u>	<u>255,166</u>
Current Liabilities: (Amounts Falling Due Within One Year)			
Payables	9	<u>(123,873)</u>	<u>(117,231)</u>
Net Current Assets		<u>5,577</u>	<u>137,935</u>
Total Net Assets		<u>5,577</u>	<u>137,935</u>
Representing			
Retained Revenue Reserves		5,577	137,935
		<u>5,577</u>	<u>137,935</u>

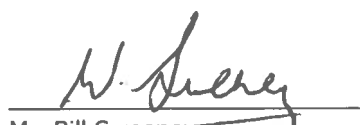
The Statement of Cash Flows and notes 1 to 10 form part of these financial statements

On behalf of the Board



Mr. Shane McCarthy
Chairperson of the Board

Date: 22/12/25



Mr. Bill Sweeney
Chairperson of the ARC

Date: 22/12/25

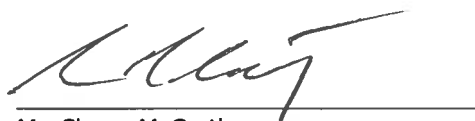
Aquaculture Licences Appeals Board

Statement of Cash Flows

Reconciliation of (Deficit)/Surplus for the Year to Net Cash (Outflow)/Inflow

	Notes	2024 €	2023 €
Net Cash Flows from Operating Activities			
(Deficit)/Surplus for year		(132,358)	37,200
(Increase) / Decrease in Receivables		(17,843)	836
(Decrease)/Increase in Payables		6,642	59,780
Net Cash (Outflow)/Inflow from Operating Activities		(143,559)	97,816
Net (Decrease)/Increase in Cash and Cash Equivalents		(143,559)	97,816
Cash and Cash Equivalents at 1 January		232,978	135,162
Cash and Cash Equivalents at 31 December	8	89,419	232,978

On behalf of the Board



Mr. Shane McCarthy
Chairperson of the Board

Date: 22/12/25



Mr. Bill Sweeney
Chairperson of the ARC

Date: 22/12/25

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Notes to the Financial Statements

ACCOUNTING POLICIES

1.a) GENERAL INFORMATION

The Aquaculture Licences Appeals Board was established on 17 June 1998 under Section 22 of the Fisheries (Amendment) Act, 1997 with a head office at Kilminchy Court, Dublin Road, Portlaoise, Co. Laois. The Aquaculture Licences Appeals Boards' primary objective is to deal with appeals against decisions of the Minister relating to aquaculture licences.

b) Statement of Compliance

The financial statements of Aquaculture Licences Appeals Board for the year ended 31st December 2024 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the United Kingdom and the Republic of Ireland issued by the Financial Reporting Council (FRC).

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Agriculture, Food and the Marine with the concurrence of the Minister for Finance under Fisheries (Amendment) Act, 1997. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Aquaculture Licences Appeals Board financial statements.

d) Revenue

Appeal income and other income are recognised on an accruals basis. Oireachtas Grants are recognised on a cash receipts basis.

e) Employee Benefits

Short-term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position

Employees and Superannuation

The Aquaculture Licences Appeals Board has 7 members of staff who are on secondment from the Department of Agriculture, Food and the Marine consisting of the secretary and three assistants, two technical advisors and an Assistant Principal. They are members of the civil service superannuation scheme. Accordingly, the Aquaculture Licences Appeals Board has no liability in respect of superannuation.

Aquaculture Licences Appeals Board

Financial Sending 31 December Statements for the Year 2024

Notes to the Financial Statements

2 Income	2024	2023
	€	€
Department of Agriculture, Food & the Marine (Operations) - Vote 30 - Subhead C11 & D3.	315,000	778,870
Department of Agriculture, Food & the Marine (Secondments)	344,298	409,901
Appeal Fees	455	1,430
	659,753	1,190,201

3 Staff costs	2024	2023
	€	€
Secretary and Other Staff Member Salaries	344,298	409,901
	344,298	409,901

The Secretary and five other members of staff of the Aquaculture Licences Appeals Board are on secondment from the Department of Agriculture, Food & the Marine and were not in receipt of any extra remuneration or emoluments in respect of their roles for the Aquaculture Licences Appeals Board. The Department of Agriculture, Food & the Marine paid all remuneration and emoluments and deducted all relevant expenses, including the additional superannuation contributions, from their salaries.

4 Board Fees

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

	Remuneration		Domestic Travel & Subsistence	
	2024	2023	2024	2023
	€	€	€	€
Ms. Imelda Reynolds (Term ended 31 March 2024)	2,993	8,978	-	701
Mr. Micheál Ó'Cinnéide (Chairperson)	10,901	5,986	4,517	365
Mr. John Evans (Term ended 16 July 2024)	1,332	5,986	967	446
Mr. Michael Mulloy	7,695	5,986	2,042	754
Mr. Bill Sweeney	7,695	5,986	1,159	504
Mr. Cara Rawdon	7,145	-	4,919	-
Ms. Maura Canning	8,411	-	3,829	-
Mr. John Ward (Term ended 13 December 2022)	-	-	-	325
Ms. Terry Prendergast	160	-	-	-
	46,332	32,922	17,433	3,095

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2024

Notes to the Financial Statements

5 Expenditure	2024	2023
	€	€
Travel and Subsistence - Board Members and Staff	25,954	9,871
Hospitality & Meeting Room Hire	10,035	7,767
Training	6,347	5,142
Insurance	1,569	1,568
Legal Fees	273,332	633,168
Other Professional Fees	45,901	31,867
Accountancy and Payroll Costs	15,725	11,183
Audit Fees	5,700	5,200
Advertising	7,307	-
General Expenses	8,507	3,226
Bank Charges	1,104	1,186
	<u>401,481</u>	<u>710,178</u>

The decrease in legal fees compared with the prior year, is related to costs incurred in legal advice and fees for a Judicial review of a Board decision in relation to an aquaculture licence in 2023.

6 Property, Plant and Equipment

Aquaculture Licences Appeals Board have no Fixed Assets. All Fixed Assets are the property of the Department of Agriculture, Food & the Marine. Aquaculture Licences Appeals Board were not liable to any rent, rates or related service charges in 2024.

7 Receivables and prepayments	2024	2023
	€	€
Other Receivables	33,071	19,720
Prepayments	6,960	2,468
	<u>40,031</u>	<u>22,188</u>

8 Cash and Cash Equivalents	2024	2023
	€	€
Current Account	89,419	232,978
	<u>89,419</u>	<u>232,978</u>

9 Payables	2024	2023
	€	€
Payables/Accruals	112,677	34,588
PAYE/PRSI Payable	6,033	1,821
PSWT Payable	5,163	80,822
	<u>123,873</u>	<u>117,231</u>

10 Approval of Financial Statements

The financial statements were approved by the Board on **17th December 2025**.



Credit: C. O'Toole

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

TUARASCÁIL BHLIANTÚIL 2024

Clár na nÁbhar

RÁITEAS AN CHATHAOIRLIGH	3
RÉAMHRÁ ÓN gCATHAOIRLEACH	4
RANNÁN 1: COMHALTAÍ AN BHOIRD agus EOLAS GINEARÁLTA	5
BUNÚ AN BHOIRD	6
FEIDHM	6
STÁDAS	6
COMHDHÉANAMH AN BHOIRD	7
COMHALTAS AN BHOIRD	7
FREAGRACHTAÍ	8
SAINCHOMHAIRLEOIRÍ AGUS COMHAIRLEOIRÍ	9
RÚNAÍOCHT	9
RANNÁN 2: GNÍOMHAÍOCHTAÍ AN BHOIRD 2024	10
SONRAÍ NA nACHOMHARC A TARRAINGÍODH SIAR IN 2024	20
SONRAÍ NA nACHOMHARC IDIR LÁMHA AN 31 Nollaig 2024	22
CUAN LOCH GARMAN	22
CIARRAÍ	24
OILEÁN DUÍNIS	24
RANNÁN 3: FORBAIRTÍ EILE	25
IMEACHTAÍ DLÍ	25
PLEANÁIL/FORBAIRTÍ DLÍ COMHSHAOIL	26
ACMHAINNÍ	26
SUÍOMH GRÉASÁIN	26
RANNÁN 4: RIALACHAS CORPARÁIDEACH	27
CRUINNITHE AN BHOIRD	28
AN COISTE INIÚCHÓIREACHTA	28
TIOMANTAS DON GHAEILGE	29
CÓD EITICE AGUS IOMPAIR GNÓ	29
COMHAIRLIÚCHÁN LE COMHLACHTAÍ EILE	29

DUALGAS NA hEARNÁLA POIBLÍ UM CHOMHIONANNAS AGUS CEARTA AN DUINE.....	29
COTHROMAÍOCHT INSCNE I mBALLRAÍOCHT AN BHOIRD.....	30
ATHBHREITHNIÚ AR FHEIDHMÍOCHT AN BHOIRD.....	30
COMHIONANNAS, ÉAGSÚLACHT & CUIMSIÚ.....	30
COSAINT SONRAÍ AGUS RGCS.....	30
ÍOCAÍOCHTAÍ PRASA.....	30
SOLÁTHAR.....	31
TIONSCNAMH AN RIALTAIS GHLAIS.....	31
COMHLÍONADH NA gCIORCLÁN ÁBHARTHA.....	31
SAORÁIL FAISNÉISE (SF) AGUS ROCHTAIN AR FHAISNÉIS FAOIN gCOMHSHAOL (RFC).....	31
CAIDREAMH LE COMHALTAÍ AN OIREACHTAIS.....	32
TIONSCADAL AN BHÉARLA SHIMPLÍ.....	32
IMEACHTAÍ TAR ÉIS AN DÁTA TUAIRISCITHE.....	32
Aguisín I.....	33
Comhairle Theicniúil.....	33
Dlí.....	33
Cuntasóirí.....	33
Iniúcháir Inmheánach.....	33
Seirbhísí Aistriúcháin.....	33

RÁITEAS AN CHATHAOIRLIGH

chuig an

AIRE TALMHAÍOCHTA, BIA AGUS MARA

TUARASCÁIL BHLIANTÚIL AGUS RÁITEAS AIRGEADAIS 2024

Chuig an Aire Talmhaíochta, Bia agus Mara

De réir alt 38(1) den Acht lascaigh (Leasú) 1997, tá a shéú Tuarascáil Bhliantúil agus Ráiteas Airgeadais is fiche don bhliain dar críoch 31 Nollaig 2024 curtha i láthair ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe (ALAB) leis seo.

An Dr. Shane McCarthy
Cathaoirleach

RÉAMHRÁ ÓN gCATHAOIRLEACH

Tá áthas orm Tuarascáil Bhliantúil an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe (ALAB) 2024 a chur i láthair. Cé gur chuntas oifigiúil don Aire Talmhaíochta, Bia agus Mara ('an tAire') ar ghníomhaíochtaí an Bhoird é an Tuarascáil seo, tá súil agam go bhfaighidh aon duine atá páirteach sa phróiseas achomhairc nó sa tionscal dobharshaothraithe i gcoitinne faisnéis fhiúntach inti.

Feidhmíonn an Bord mar an t-údarás neamhspleách chun achomhairc i gcoinne chinntí an Aire Talmhaíochta, Bia agus Mara maidir le hiarratais ar cheadúnais dobharshaothraithe a chinneadh. Cé gur thosaigh mo thréimhse sa phost in 2025, táim sásta gur choinnigh an Bord a éifeachtacht oibríochtúil agus a éifeachtúlacht d'ardchaighdeán i rith 2024. Tá an fheidhmíocht sin suntasach i bhfianaise go bhfónann Comhaltaí an Bhoird ar bhonn páirtaimseartha, agus, trína saineolas, tá siad tar éis líon cásanna a bhí ag éirí níos casta a bhainistiú le hardleibhéal barr feabhais ghairmiúil. Cé go n-aithním an méadú ar líon na n-iarratas ar athbhreithniú breithiúnach, treocht a fheictear ar fud na n-earnálacha pleanála agus rialála, táim lánmhuiníneach go bhfanfaidh cáilíocht thábhachtach phléití an Bhoird láidir, i bhfianaise na héagsúlachta leithne taithí agus eolais atá ag Comhaltaí an Bhoird. Is tosaíocht í ó 2025 i leith feabhas a chur ar ár n-athléimneacht níos imeachta agus a chinntiú go bhfuil cinntí cosanta go hiomlán ar dhúshláin, a oiread agus is féidir.

Maidir leis na hachomhairc, bhí ceithre achomharc is daichead (44) idir lámha ag tús na bliana 2024. Fuarthas achomharc nua amháin (1) in 2024. Rinne an Bord cinntí ar sheacht gceadúnas is fiche (27), agus tarraingíodh siar sé (6) achomharc (ó thaobh na n-achomharcóirí de), rud a d'fhág dhá cheann déag (12) idir lámha ag deireadh 2024. Sa Tuarascáil seo, tá faisnéis mhionsonraithe maidir leis na hachomhairc go léir a bhí idir lámha ag an mBord ag deireadh 2024 agus anailís déanta orthu.

Ba mhaith liom an deis seo a ghlacadh chun aitheantas a thabhairt don chabhair a fuarthas ó gach Comhalta Boird, bíonn a ndúthracht dá ról tábhachtach eiseamláireach i gcónaí. Ba mhaith liom go háirithe aitheantas agus buíochas a ghabháil le mo réamhtheachtaí mar Chathaoirleach, Imelda Reynolds, as an gcaoi ar chomhlíon sí a ról ar feadh blianta fada, agus freisin le Mícheál Ó Cinnéide a ghlac ról Chathaoirleach Gníomhach ALAB, fad a bhíodhas ag fanacht le ceapachán Cathaoirligh nua. Ina theannta sin, ní mór dom aitheantas speisialta a thabhairt d'obair Rúnaíocht ALAB, mar aon le haitheantas a thabhairt d'obair na soláthraithe seirbhíse seachtracha go léir do ALAB a bhí ríthábhachtach chun tacú le ALAB agus a fhreagrachtaí reachtúla á gcomhlíonadh aige le linn 2024. Ba mhaith liom buíochas an Bhoird a ghabháil leis na hoifigigh ón Roinn Talmhaíochta, Bia agus Mara agus leis na Comhlachtaí Stáit eile go léir a mbíonn ALAB ag idirghníomhú leo as a dtacaíocht le linn 2024.



An Dr. Shane McCarthy
Cathaoirleach

RANNÁN 1: COMHALTAÍ AN BHOIRD agus EOLAS GINEARÁLTA

CATHAOIRLEACH	Imelda Reynolds (suas go dtí 31 Márta 2024)
CATHAOIRLEACH GNÍOMHACH	Micheál Ó Cinnéide (Ó 01 Bealtaine 2024 go 28 Feabhra 2025)
GNÁTH-CHOMHALTAÍ	Michael Mulloy
	John Evans (suas go dtí an 16 Iúil 2024)
	Bill Sweeney
	Maura Canning
	Cara Rawdon
	Terry Prendergast (ceaptha ón 19 Nollaig 2024)
RÚNAÍ	Margaret Carton
SEOLADH OIFIGE	Cúirt Choill Mhinsí Bóthar Bhaile Átha Cliath Port Laoise Co. Laoise R32 DTW5
TEILEAFÓN	+353 (0) 57 863 1912
SEOLADH GRÉASÁIN	www.alab.ie
SEOLADH RÍOMHPHOIST	info@alab.ie
INIÚCHÓIR Seachtrach	An tArd-Reachtaire Cuntas agus Ciste Foirgneamh an Chisteáin Caisleán Bhaile Átha Cliath Baile Átha Cliath 2 D01 PF72
Iníúcháir Imheánach	Pinnacle Consulting 3013 Céide an Locha Campas Gnó Iarthar na Cathrach Baile Átha Cliath 24

Banc	Bainc-Aontas Éireann 100 Sráid Grafton Baile Átha Cliath 2 D02 N671
Cuntasóir	ND Audit & Advisory Cuntasóirí Cairte & Iniúchóirí Cláraithe, 42 Sráid Grattan, Port Laoise, Co. Laoise, R32 HR62
Foireann Dlí	Philip Lee Solicitors Teach Chonnacht Bóthar Burlington a hAon Baile Átha Cliath 4 D04 C5Y6

BUNÚ AN BHOIRD

Bunaíodh an Bord Achomhairc um Cheadúnais Dobharshaothraithe an 17 Meitheamh 1998 faoi Alt 22 den Acht lascaigh (Leasú), 1997 ('Acht 1997'). Fostaítear gach comhalta Boird ar bhonn páirtaimseartha.

FEIDHM

Feidhmíonn an Bord faoi choimirce na Roinne Talmhaíochta, Bia agus Mara.

Is í feidhm an Bhoird ná údarás neamhspleách a sholáthar chun achomharc a chinneadh i gcoinne chinntí an Aire ábhartha ar iarratais ar cheadúnais do bharshaothraithe. Féadfaidh duine arb éagóir leis cinneadh ón Aire ar iarratas ar cheadúnas do bharshaothraithe, nó trí cheadúnas do bharshaothraithe a chúlghairm nó a leasú, achomharc a dhéanamh laistigh de mhí amháin ó fhoilsiú (i gcás cinnidh) nó fógra (i gcás cúlghairme/leasaithe).

STÁDAS

Is comhlacht neamhspleách é an Bord a bhfuil a mhaoiniú féin curtha ar fáil dó ag an Oireachtas faoi Alt 36 d'Acht 1997.

COMHDHÉANAMH AN BHOIRD

Foráiltear le halt 23(2) d'Acht 1997 go gceapfaidh an Rialtas Cathaoirleach an Bhoird.

De réir Alt 23(3) d'Acht 1997, féadfaidh an tAire Talmhaíochta, Bia agus Mara (“an tAire”) rialacháin a dhéanamh lena bhforordófar dhá eagraíocht ar a laghad chun comhaltaí an Bhoird a ainmniú. Ba cheart go mbeadh na heagraíochtaí sin, i dtuairim an Aire, ionadaíoch ar na grúpaí seo a leanas:

- a) eagraíochtaí a bhfuil baint acu le forbairt an do Bharshaothraithe a chur chun cinn nó ionadaíoch ar dhaoine a dhéanann gnó an do Bharshaothraithe a fhorbairt.
- b) eagraíochtaí a bhaineann le caomhnú, forbairt agus cosaint iascaigh san fhiántas.
- c) eagraíochtaí a dhéanann ionadaíocht ar dhaoine a mbaineann a ngairmeacha nó a slite beatha le pleanáil agus forbairt fhisiciúil.
- d) eagraíochtaí a dhéanann ionadaíocht ar dhaoine a bhfuil baint acu le cosaint agus caomhnú an chomhshaoil agus taitneamhachtaí.
- e) eagraíochtaí a dhéanann ionadaíocht ar dhaoine a bhfuil baint acu le forbairt eacnamaíoch ghinearálta a chur chun cinn agus
- f) eagraíochtaí a dhéanann ionadaíocht ar dhaoine a bhfuil baint acu le forbairt pobail a chur chun cinn.

COMHALTAS AN BHOIRD

Mar a fhoráiltear faoi Alt 23 d'Acht 1997, seo a leanas Cathaoirleach an Bhoird agus na Comhaltaí Boird.

Cheap an Rialtas an Cathaoirleach, Bean Uasal Imelda Reynolds arís, de réir Alt 23(2) d'Acht 1997, ar feadh dara téarma 5 bliana ón 1 Aibreán 2019 go dtí an 31 Márta 2024.

Ceapadh an tUasal Micheál Ó Cinnéide ar an mBord ar an 17 Iúil 2019 ar feadh tréimhse cúig bliana suas go dtí 16 Iúil 2024. Ceapadh ina Leaschathaoirleach é ina dhiaidh sin ar an 27 Feabhra 2023. Cheap an Bord Micheál mar Chathaoirleach gníomhach ar an 01 Bealtaine 2024 go dtí go gceapfaí Cathaoirleach nua.

Ceapadh an tUasal John Evans ar an mBord an 17 Iúil 2019 ar feadh tréimhse cúig bliana suas go dtí 16 Iúil 2024.

Athcheapadh an tUasal Michael Mulloy ar an mBord nuair a tháinig deireadh lena chéad téarma. Athcheapadh ar an mBord ar an 20 Meitheamh 2023 é ar feadh tréimhse cúig bliana suas go dtí an 19 Meitheamh 2028.

Athcheapadh an tUasal Bill Sweeney ar an mBord an 17 Iúil 2024 ar feadh tréimhse trí bliana suas go dtí 16 Iúil 2027.

Ceapadh Bean Uasal Maura Canning ar an mBord an 17 Samhain 2023 ar feadh tréimhse cúig bliana suas go dtí an 16 Samhain 2028.

Ceapadh Bean Uasal Cara Rawdon ar an mBord an 26 Eanáir 2024 ar feadh tréimhse cúig bliana suas go dtí 25 Eanáir 2029.

Ceapadh Bean Uasal Terry Prendergast chuig an mBord an 19 Nollaig 2024 ar feadh tréimhse trí bliana go dtí an 18 Nollaig 2027.

FREAGRACHTAÍ

Tá príomhfhreagrachtaí agus cumhachtaí an Bhoird sonraithe in Acht 1997, agus achoimre orthu mar seo a leanas:

Faoi Alt 40(4) d'Acht 1997, ar achomharc a fháil ón mBord agus ar choinníoll nach dtarraingítear siar é, is féidir leis an mBord an t-achomharc a chinneadh ar na bealaí seo:

- a) cinneadh nó gníomh an Aire a dhaingniú;
- b) an t-iarratas ar an gceadúnas a chinneadh amhail is dá mbeadh an t-iarratas déanta chuig an mBord ar an gcéad dul síos; nó
- c) maidir le ceadúnas a chúlghairm nó a leasú, a chinneadh féin ar an ábhar a chur in ionad chinneadh an Aire.

Faoi Ailt 43 agus 44 d'Acht 1997, ní mór don Bhord cóip den fhógra achomhairc a sheoladh chuig an Aire agus chuig gach páirtí eile san achomharc.

Faoi Alt 46 d'Acht 1997, is féidir leis an mBord aighneachtaí nó tuairimí a iarraidh ó pháirtithe nó ó dhaoine eile a bhfuil aighneachtaí nó tuairimí curtha faoi bhráid an Bhoird acu cheana féin maidir le hachomharc, más rud é, i dtuairim an Bhoird agus sna himthosca, gur chun leasa an cheartais é sin a dhéanamh.

Faoi Alt 47 d'Acht 1997, is féidir leis an mBord doiciméid, sonraí, nó faisnéis eile a mheasann sé a bheith riachtanach a iarraidh chun a chumasú dó achomharc a chinneadh.

Faoi Alt 49 d'Acht 1997, tá lánrogha ag an mBord éisteacht ó bhéal achomhairc a thionól.

Faoi Alt 56 d'Acht 1997, ceanglaítear ar an mBord a chinntiú go ndéileáiltear le hachomhairc agus go gcinntear go pras iad agus go ndéantar gach beart chun moill neamhriachtanach a sheachaint.

SAINCHOMHAIRLEOIRÍ AGUS COMHAIRLEOIRÍ

Faoi Alt 35 d'Acht 1997, féadfaidh an Bord cibé sainchomhairleoirí nó comhairleoirí a fhostú a mheasann sé is gá chun a fheidhmeanna a chomhlíonadh. Íocann an Bord na táillí atá dlite do chomhairleoirí agus do shainchomhairleoirí as airgead a chuireann an tOireachtas ar fáil. D'fhostaigh an Bord Comhairleoirí Teicniúla comhairleacha, agus leanfaidh sé de bheith á bhfostú nuair is gá. Fostaíonn an Bord comhairleoirí eile freisin de réir mar is gá chun tacú lena chuid oibre. Tá liosta de na daoine a d'fhostaigh an Bord le linn na bliana atá faoi athbhreithniú in Aguisín 1.

RÚNAÍOCHT

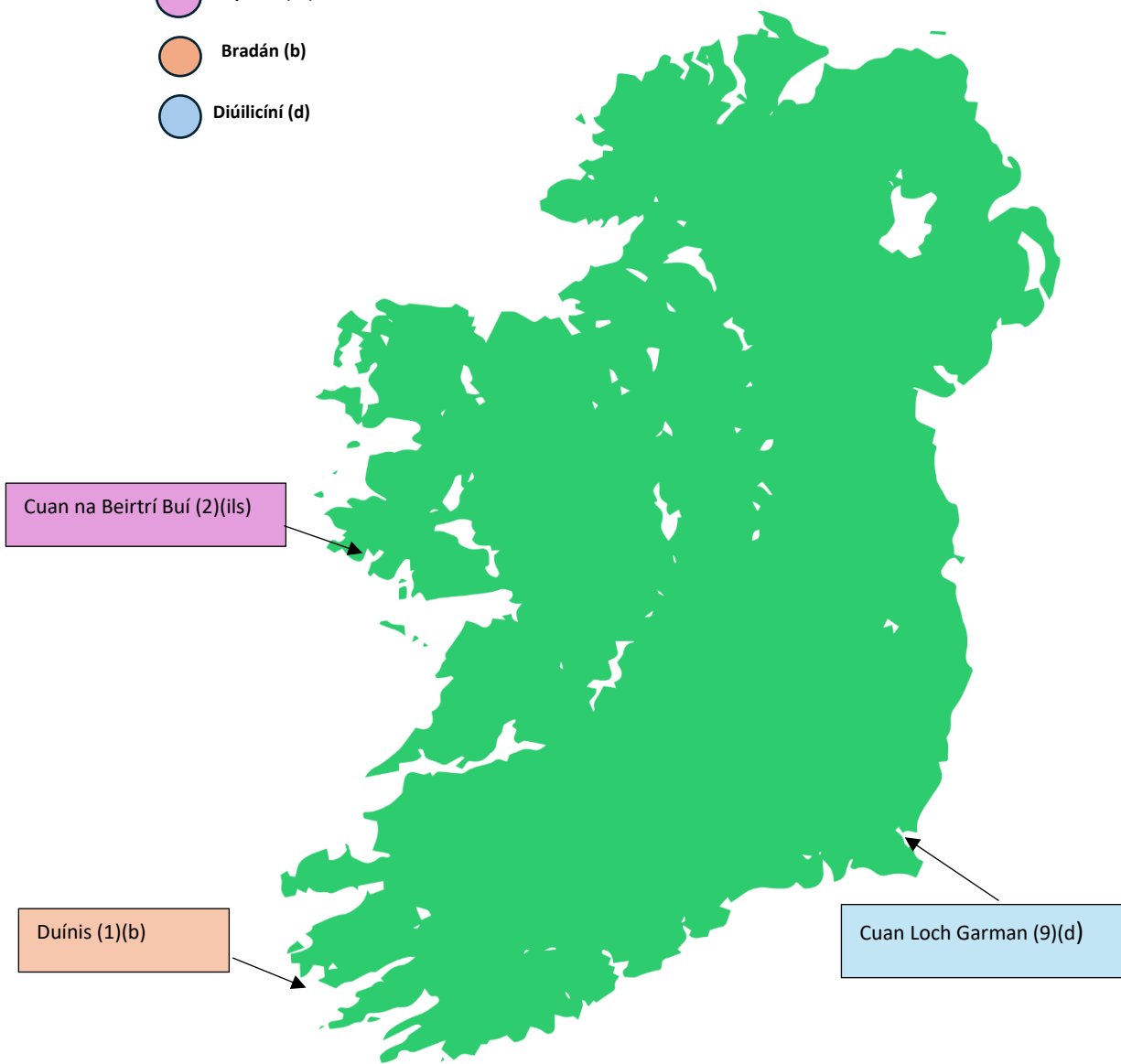
Faoi Alt 32 d'Acht 1997, gníomhóidh oifigeach don Aire ar státseirbhíseach bunaithe é agus atá ar iasacht don Bhord chun na críche sin, ar bhonn lánaimseartha nó páirtaimseartha, mar Rúnaí don Bhord. Ba í Margaret Carton Rúnaí lánaimseartha an Bhoird in 2024.

RANNÁN 2: GNÍOMHAÍOCHTAÍ AN BHOIRD 2024

ACHOMHAIRC IDIR LÁMHA AN 31 NOLLAIG 2024

Tá suíomh an dá achomharc déag (12) a bhí idir lámha an 31 Nollaig 2024 le feiceáil sa léarscáil seo.

-  **Ilspeicis (ils)**
-  **Bradán (b)**
-  **Diúilicíní (d)**



Ag tús 2024, bhí ceithre achomharc is daichead (44) achomharc idir lámha ag an mBord. Tá achoimre sa tábla ar ghníomhaíochtaí an Bhoird le linn 2024:

Achoimre ar Achomhairc	Líon na nAchomharc
Achomhairc idir lámha ar an 1 Eanáir 2024	44
Achomhairc Bhailí a fuarthas	1
Achomhairc arna gCinneadh in 2024	27
Achomhairc a Tarraingíodh Siar in 2024	6
Achomhairc idir lámha ar an 31 Nollaig 2024	12

Tá liosta tugtha sa tábla seo den dá achomharc déag (12) a bhí idir lámha, lena n-áirítear a stádas, ar an 31 Nollaig 2024.

Contae	Tagairt Achomhairc	Suíomh	Bliain Faighte	Tagairt Suímh	Stádas (31/12/24)
GAILLIMH (2)	AP2/1/2023	Cuan na Beirtrí Buí	2023	T09/093	Gníomhach
	AP2/2/2023	Cuan na Beirtrí Buí	2023	T09/093	Gníomhach
LOCH GARMAN (9)	AP34/2019	Cuan Loch Garman	2019	T03/30E	Gníomhach
	AP35/2019	Cuan Loch Garman	2019	T03/35A, B, C, F&G	Gníomhach
	AP36/2019	Cuan Loch Garman	2019	T03/48A	Gníomhach
	AP37/2019	Cuan Loch Garman	2019	T03/91A	Gníomhach
	AP38/2019	Cuan Loch Garman	2019	T03/30A2, B, C, E	Gníomhach
	AP39/2019	Cuan Loch Garman	2019	T03/030/1 (suíomh D)	Gníomhach
	AP40/2019	Cuan Loch Garman	2019	T03/099A	Gníomhach
	AP42/2019	Cuan Loch Garman	2019	T03/047A, B, C	Gníomhach
	AP43/2019	Cuan Loch Garman	2019	T03/083A	Gníomhach
	AP44/2019	Cuan Loch Garman	2019	T03/085A	Gníomhach
CIARRAÍ (1)	AP1/2019	Bá na Scealg	2019	T06/202	Gníomhach

Achomhairc a Fuarthas in 2024

Cuireadh an t-achomharc seo a leanas (1) faoi bhráid an Bhoird in 2024.

GAILLIMH

Cill Tulach

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP1/2024	T09/084	Frank Burke	Frank Burke

Achomhairc arna gCinneadh in 2024

Rinne an Bord cinneadh ar 27 achomharc san iomlán in 2024 mar seo a leanas:

GAILLIMH

Cill Tulach

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP1/2024	T09/084	Frank Burke	Frank Burke
Ábhar an Achomhairc / na nAchomharc			
Baineann AP1/2024 – le hachomharc i gcoinne chinneadh an Aire Talmhaíochta, Bia agus Mara ceadúnas do bharshaothraithe a chúlghairm ó Frank Burke le haghaidh saothrú Breac Dea-Dhathach ar thagairt suímh T09/084 i gCill Tulach, Co. na Gaillimhe.			
Chinn an Bord an t-achomharc sin an 06 Meán Fómhair 2024 de bhun Alt 40(4)(c) agus Alt 69(2)(b) den Acht, chun cinneadh an Aire a NEAMHNIÚ agus chun DIÚLTÚ an Ceadúnas Dobharshaothraithe a deonaíodh don Iarratasóir ag Láithreán T09/084 A CHÚLGHAIRM .			

Cuan an Chloiginn

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP1/2023	T09/524A	Peter Sweetman agus thar ceann Chónaidhm Chosanta na hÉireann Fiáine um Shlatiascairí Bradán agus Breac Geal na hÉireann	Conor O Malley
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP1/2023 – le hachomharc i gcoinne chinneadh an Aire Talmhaíochta, Bia agus Mara Ceadúnas Dobharshaothraithe a dheonú do Conor O'Malley chun iascáin a shaothrú ar línte fada ar an urthrú fhothaidmhear ar shuíomh 6.58 heicteár, T09-524A ar chósta thuaidh Chuan an Chloiginn, Co. na Gaillimhe.</p> <p>Chinn an bord an t-achomharc sin an 26 Eanáir 2024 de bhun Alt (4) (a) den Acht, chun SEASAMH LE cinneadh an Aire chun Ceadúnas a DHEONÚ le haghaidh saothrú iascán ar an urthrú fhothaidmhear don Iarratasóir ag suíomh T09/524A.</p>			

LOCH GARMAN

Bá Bhaile Thaidhg

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP4/1/2023	T03/038A	An Taisce	Ballyteigue Oysters Teo
AP4/2/2023	T03/038A	Jim Hurley	Ballyteigue Oysters Teo
AP5/2023	T03/095A	An Taisce	Johnny Neville & Jeanette Brugman
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP4/1-2/2023 & AP5/2023 – le hachomhairc i gcoinne chinntí an Aire Talmhaíochta, Bia agus Mara ceadúnais do bharshaothraithe a dheonú le haghaidh saothrú oisrí an Aigéin Chiúin agus úsáid á baint as málaí agus tristéil ar shuíomhanna T03/038A agus T03/095A ar an gcladach i gCuan Bhaile Thaidhg, Co. Loch Garman.</p> <p>AP4/1-2/2023 – Chinn an Bord an t-achomharc sin an 26 Meán Fómhair 2024 de bhun Alt 40 (4) (b) den Acht, chun cinneadh an Aire Ceadúnas Dobharshaothraithe a DHEONÚ don Iarratasóir ag Láithreán T03/038A a DHEIMHNIÚ.</p> <p>AP5/2023 – Chinn an Bord an t-achomharc sin an 26 Meán Fómhair 2024 de bhun Alt 40 (4) (b) den Acht, chun cinneadh an Aire a NEAMHNIÚ agus Ceadúnas Dobharshaothraithe a DHIÚLTÚ don Iarratasóir ag Láithreán T03/095A.</p>			

CORCAIGH

Bá Dhún Mánais

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP1/1/2022	T05/640A	Fishermens Inshore Saltwater Heritage Teo.	Bantry Marine Research Station Teo
AP1/2/2022	T05/640A	Cairde Ché an Dúinín	Bantry Marine Research Station Teo
AP1/3/2022	T05/640A	Paul agus Kate Brooks (Cónaitheoirí Bhaile Fearainn Dooneen)	Bantry Marine Research Station Teo
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP1/1-3/2022 - le hachomhairc i gcoinne chinneadh an Aire Talmhaíochta, Bia agus Mara ceadúnas a dheonú do Bantry Marine Research Station Teo. chun plandaí uisceacha éagsúla a shaothrú le spiléir ar an urthrú fothaoide ar shuíomh T05/640A in aice le CéDooneen feadh chladach thuaidh Bá Dhún Mánais, Co. Chorcaí.</p> <p>Chinn an Bord na hachomhairc sin an 26 Meán Fómhair 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire Ceadúnas Dobharshaothraithe a DHEONÚ don Iarratasóir ag Láithreán T05/640A a DHEIMHNIÚ.</p>			

DÚN NA nGALL

Bá Bhaile an Easa

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP3/2020	T12/407B	Save Ballyness Bay	Joseph Coll
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP3/2020 le hachomharc i gcoinne an Aire chun ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall</p> <p>Chinn an Bord an t-achomharc sin an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire Ceadúnas Dobharshaothraithe a DHEONÚ don Iarratasóir ag Láithreán T12/407B a DHEIMHNIÚ.</p>			

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP4/1/2020	T12/409A	John Boyle	Edward & Paul O'Brien
AP4/2/2020	T12/409A	Save Ballyness Bay	Edward & Paul O'Brien
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP4/1-2/2020 le hachomhairc i gcoinne chinneadh an Aire ceadúnas athraithe a dheonú do Edward agus Paul O'Brien chun Breallaigh a shaothrú ar thráidirí adhmaid faoi mhogalra ar an urthrá ag Bá Bhaile an Easa, Co Dhún na nGall.</p> <p>Chinn an Bord an t-achomharc sin an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire a DHEIMHNIÚ Ceadúnas Dobharshaothraithe a DHEONÚ agus Athrú leis don Iarratasóir ag Láithreán T12/409A.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP5/2020	T12/409B	Save Ballyness Bay	Edward & Paul O'Brien
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP5/2020 le hachomharc i gcoinne chinneadh an Aire athrú ceadúnas a dheonú do Edward agus Paul O'Brien chun Breallaigh a shaothrú ar thráidirí adhmaid faoi mhogalra agus Oisrí an Aigéin Chiúin le málaí agus tristéil ar an urthrá ag Bá Bhaile an Easa, Co Dhún na nGall.</p> <p>Chinn an Bord ar an 11 Aibreán 2024 de bhun Alt 40 (4) (c) den Acht, chun cinneadh an Aire a LEASÚ Ceadúnas Dobharshaothraithe a DHEONÚ agus Athrú leis don Iarratasóir ag Láithreán T12/409B1 & T12/409B2.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP6/2020	T12/441A	Save Ballyness Bay	Anthony McCafferty
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP6/2020 le hachomharc i gcoinne chinneadh an Aire ceadúnas a dheonú do Anthony McCafferty chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil agus Breallaigh le tráidirí faoi mhogalra ar an urthrá ag Bá Bhaile an Easa, Co Dhún na nGall.</p> <p>Chinn an Bord ar an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire a DHEIMHNIÚ Ceadúnas Dobharshaothraithe a DHEONÚ don Iarratasóir ag Láithreán T12/441A.</p>			

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP7/2020	T12/441B	Save Ballyness Bay	Anthony McCafferty
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP7/2020 le hachomharc i gcoinne chinneadh an Aire ceadúnas a dheonú do Anthony McCafferty chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.</p> <p>Chinn an Bord ar an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire a DHEIMHNIÚ Ceadúnas Dobharshaothraithe a DHEONÚ don Iarratasóir ag Láithreán T12/441B.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP8/2020	T12/441C	Save Ballyness Bay	Anthony McCafferty
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP8/2020 le hachomharc i gcoinne chinneadh an Aire ceadúnas a dheonú do Anthony McCafferty chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.</p> <p>Chinn an Bord ar an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire a DHEIMHNIÚ Ceadúnas Dobharshaothraithe a DHEONÚ don Iarratasóir ag Láithreán T12/441C.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP9/2020	T12/455A	Save Ballyness Bay	Seamus O'Donnell
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP9/2020 le hachomharc i gcoinne chinneadh an Aire ceadúnas athraithe a dheonú do Seamus O'Donnell chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.</p> <p>Chinn an Bord ar an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire a DHEIMHNIÚ Ceadúnas Dobharshaothraithe a DHEONÚ agus Athrú leis don Iarratasóir ag Láithreán T12/455A.</p>			

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP10/2020	T12/455B	Save Ballyness Bay	Seamus O'Donnell
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP10/2020 le hachomharc i gcoinne chinneadh an Aire ceadúnas athraithe a dheonú do Seamus O'Donnell chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.</p> <p>Chinn an Bord ar an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire a DHEIMHNIÚ Ceadúnas Dobharshaothraithe a DHEONÚ agus Athrú leis don Iarratasóir ag Láithreán T12/455B.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP11/2020	T12/500A	Save Ballyness Bay	Joseph Coll
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP11/2020 le hachomharc i gcoinne chinneadh an Aire chun ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.</p> <p>Chinn an Bord ar an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire a DHEIMHNIÚ Ceadúnas Dobharshaothraithe a DHEONÚ don Iarratasóir ag Láithreán T12/500A.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP12/2020	T12/502A	Save Ballyness Bay	Joseph Coll
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP12/2020 le hachomharc i gcoinne chinneadh an Aire chun ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.</p> <p>Chinn an Bord ar an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire a DHEIMHNIÚ Ceadúnas Dobharshaothraithe a DHEONÚ Athrú leis don Iarratasóir ag Láithreán T12/502A.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP13/1/2020	T12/510A	Coiste Glan & Glas an Fhál Carraigh	Tullyshellfish Teo.
AP13/2/2020	T12/510A	Falcarragh Tourists & Traders Ass.	Tullyshellfish Teo.
AP13/3/2020	T12/510A	Save Ballyness Bay	Tullyshellfish Teo.
Ábhar an Achomhairc / na nAchomharc			

Baineann **AP13/1-3/2020** le hachomhairc i gcoinne chinneadh an Aire ceadúnas a dheonú do Tullyshellfish Teo chun Oisrí an Aigéin Chiúin a shaothrú agus úsáid á baint as málaí agus tristéil.

Chinn an Bord ar an 11 Aibreán 2024, de bhun Alt 40 (4) (b) den Acht, cinneadh an Aire a **NEAMHNIÚ** agus Ceadúnas Dobharshaothraithe a **DHIÚLTÚ leis seo** don Iarratasóir ag Láithreán T12/510A.

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP14/2020	T12/514A	Save Ballyness Bay	Joseph Coll

Ábhar an Achomhairc / na nAchomharc

Baineann **AP14/2020** le hachomharc i gcoinne chinneadh an Aire chun ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Chinn an Bord ar an 11 Aibreán 2024, de bhun Alt 40 (4) (b) den Acht, cinneadh an Aire a **NEAMHNIÚ** agus Ceadúnas Dobharshaothraithe a **DHIÚLTÚ leis seo** don Iarratasóir ag Láithreán T12/514A.

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP15/2020	T12/515A	Save Ballyness Bay	Joseph Coll

Ábhar an Achomhairc / na nAchomharc

Baineann **AP15/2020** le hachomharc i gcoinne chinneadh an Aire chun ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Chinn an Bord ar an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire a **DHEIMHNIÚ** Ceadúnas Dobharshaothraithe a **DHEONÚ** don Iarratasóir ag Láithreán T12/515A.

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP16/1/2020	T12/516A	Joe Friel	Joseph Coll
AP16/2/2020	T12/516A	Save Ballyness Bay	Joseph Coll

Ábhar an Achomhairc / na nAchomharc

Baineann **AP16/1-2/2020** le hachomhairc i gcoinne chinneadh an Aire chun ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Chinn an Bord ar an 11 Aibreán 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire a **DHEIMHNIÚ** Ceadúnas Dobharshaothraithe a **DHEONÚ** don Iarratasóir ag Láithreán T12/516A.

Trá Bhréige

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP3/2023	T12/572A	Foylantic Teo	Foylantic Teo
Ábhar an Achomhairc			
<p>Baineann AP3/2023 le hachomharc i gcoinne chinneadh an Aire Talmhaíochta, Bia agus Mara ceadúnas a dhiúltú do Foylantic Teo., le haghaidh saothrú Oisrí an Aigéin Chiúin agus úsáid á baint as málaí & tristéil ar urthrá Thrá Bhréige, Co. Dhún na nGall.</p> <p>Chinn an Bord an t-achomharc sin an 28 Márta 2024 de bhun Alt 40 (4) (a) den Acht, chun cinneadh an Aire Ceadúnas Dobharshaothraithe a DHIÚLTÚ don Iarratasóir ag Láithreán T12/572A a DHEIMHNIÚ.</p>			

SONRAÍ NA nACHOMHARC A TARRAINGÍODH SIAR IN 2024

Measadh gur tarraingíodh siar na hachomhairc seo a leanas in 2024.

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP35/2019	T03/35A, B, C, F & G	Wexford Mussels Teo.	Wexford Mussels Teo.
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP35/2019 le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do Wexford Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar láithreáin ar an urthrá ag Cuan Loch Garman, Co. Loch Garman.</p> <p>Ar an 30 Aibreán 2024, chuir an tAchomharcóir in iúl don Bhord go raibh siad ag tarraingt siar a n-achomhairc i ndáil le Tagairt Suímh T03/35A, B, C, F & G.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP41/2019	T03/46A, B, C	Fjord Fresh Mussels Teo.	Fjord Fresh Mussels Teo.
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP41/2019 le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do Fjord Fresh Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman</p> <p>Ar an 27 Meitheamh 2024, chuir an tAchomharcóir in iúl don Bhord go raibh siad ag tarraingt siar a n-achomhairc i ndáil le Tagairt Suímh T03/046A, B, C.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP45/2019	T03/049A, B, C, C1 & D	Riverbank Mussels Teo.	Riverbank Mussels Teo.
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP45/2019 le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do Riverbank Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman.</p> <p>Ar an 27 Meitheamh 2024, chuir an tAchomharcóir in iúl don Bhord go raibh siad ag tarraingt siar a n-achomhairc i ndáil le Tagairt Suímh T03/049A, B, C, C1 & D.</p>			

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP46/2019	T03/077A	Riverbank Mussels Teo.	Riverbank Mussels Teo.
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP46/2019 le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do Riverbank Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman.</p> <p>Ar an 27 Meitheamh 2024, chuir an tAchomharcóir in iúl don Bhord go raibh siad ag tarraingt siar a n-achomhairc i ndáil le Tagairt Suímh T03/52 A & B.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP47/2019	T03/52A & B	WD Shellfish Teo.	WD Shellfish Teo.
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP47/2019 le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do WD Shellfish Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman.</p> <p>Ar an 27 Meitheamh 2024, chuir an tAchomharcóir in iúl don Bhord go raibh siad ag tarraingt siar a n-achomhairc i ndáil le Tagairt Suímh T03/52 A & B.</p>			
Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP48/2019	T03/55E	Crescent Seafoods Teo.	Crescent Seafoods Teo.
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP48/2019 le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do Crescent Seafoods Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman.</p> <p>Ar an 16 Bealtaine 2024, chuir an tAchomharcóir in iúl don Bhord go raibh siad ag tarraingt siar a n-achomhairc i ndáil le Tagairt Suímh T03/55E.</p>			

SONRAÍ NA nACHOMHARC IDIR LÁMHA AN 31 Nollaig 2024

GAILLIMH

Cuan na Beirtrí Buí

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP2/1/2023	T09/093	Peter Sweetman agus thar ceann Chónaidhm Chosanta na hÉireann Fiáine um Shlathiascairí Bradán agus Breac Geal na hÉireann agus Chuan na Gaillimhe i gcoinne Cliabháin Bradáin	Foras na Mara
AP2/2/2023	T09/093	Eamonn Ross thar ceann Chumann Ionadaíoch Náisiúnta na Slatiascairí	Foras na Mara
Ábhar an Achomhairc / na nAchomharc			
<p>Baineann AP2/1-2/2023 le hachomharc i gcoinne chinneadh an Aire ceadúnas do bharshaothraithe a athnuachan chun éisc ilspeiceas a shaothrú chun éisc eite, sliogéisc agus feamainn a áireamh chun críoch taighde ar shuíomh T09/093 ag Linn Leitheanaigh, Cuan na Beirtrí Buí, Co. na Gaillimhe.</p> <p>Níor tugadh cinneadh i leith na n-achomharc thuas fós faoi dheireadh 2024. Mar a fhoráiltear in Alt 56(3) d'Acht 1997, tá síneadh ama tugtha ag an mBord chun an t-achomharc sin a chinneadh go dtí an 30 Aibreán 2025.</p>			

LOCH GARMAN

CUAN LOCH GARMAN

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP34/2019	T03/30E	Birdwatch Ireland	T.L Mussels Teo
AP36/2019	T03/48A	Noel & Sheila Scallan	Noel & Sheila Scallan
AP37/2019	T03/91A	Noel & Sheila Scallan	Noel & Sheila Scallan
AP38/2019	T03/30A2, B, C, E	T.L Mussels Teo.	T.L Mussels Teo.
AP39/2019	T03/030/1 (suíomh D)	T.L Mussels Teo.	T.L Mussels Teo.
AP40/2019	T03/099A	T.L Mussels Teo.	T.L Mussels Teo.

AP42/2019	T03/047A, B, C	Loch Garman Harbour Mussels Teo.	Loch Garman Harbour Mussels Teo.
AP43/2019	T03/083A	Loch Garman Harbour Mussels Teo.	Loch Garman Harbour Mussels Teo.
AP44/2019	T03/085A	Loch Garman Harbour Mussels Teo.	Loch Garman Harbour Mussels Teo.

Ábhar an Achomhairc / na nAchomharc

Baineann **AP34/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do T.L Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman.

Baineann **AP36/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do Noel agus do Sheila Scallan, chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP37/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do Noel agus do Sheila Scallan, chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP38/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do TL Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP39/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do TL Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP40/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do TL Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP42/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do Harbour Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP43/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do Harbour Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP44/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (agus athruithe leis) do Harbour Mussels Teo., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman.

Níor tugadh cinneadh i leith na n-achomharc thuas fós faoi dheireadh 2024. Mar a fhoráiltear in Alt 56(3) d'Acht 1997, thug an Bord síneadh ama chun an t-achomharc sin a chinneadh go dtí an 31 Márta 2025.

CIARRAÍ

OILEÁN DUÍNIS

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP1/2019	T06/202	Silver King Seafoods Teo. t/a MOVI Éireann	MOWI Ireland
Ábhar an Achomhairc			
<p>Baineann AP1/2019 le hachomharc i gcoinne chinneadh an Aire Talmhaíochta, Bia agus Mara faoi fhorálacha Alt 68(1) agus Alt 19(a)4 den Acht lascaigh (Leasú) 1997, maidir le teidlíocht chun leanúint ar aghaidh le hOibríochtaí Dobharshaothraithe faoi fhorálacha A19(a)4 den Acht um Shaothrú Bradán i gcléibh ag suíomh lastoir de Dhuínis, Bá na Scealg, Co. Chiarraí.</p> <p>Níor tugadh cinneadh i leith an achomhairc thuas fós faoi dheireadh 2024. Mar a fhoráiltear in Alt 56(3) d'Acht 1997, tá síneadh ama tugtha ag an mBord chun an t-achomharc sin a chinneadh go dtí an 30 Bealtaine 2025.</p>			

ACHOMHAIRC NEAMBHAILÍ A FUARTHAS LE LINN 2024

Ní bhfuarthas aon Achomhairc Neamhbhailí le linn 2024.

RANNÁN 3: FORBAIRTÍ EILE

IMEACHTAÍ DLÍ

De réir Alt 73 d'Acht 1997, is féidir le duine nó comhlacht iarratas a dhéanamh ar athbhreithniú breithiúnach ar chinneadh an Bhoird trí iarratas ar athbhreithniú breithiúnach, ar choinníoll go ndéantar é laistigh den tréimhse trí mhí dar tosach an dáta a rinneadh an cinneadh.

I rith 2019, thionscain Lough Swilly Wild Oyster Society Teoranta imeachtaí i gcoinne an Aire agus i gcoinne an Bhoird faoi Thaifead Uimh: 277/2019JR, ag iarraidh faoisimh agus orduithe áirithe i gcoinne an Aire agus an Bhoird araon. Ag deireadh 2024, cuireadh an cás siar go dtí an 4 Feabhra 2025.

Le linn 2019 rinne Silver King Seafoods Teoranta iarratas chuig an Ard-Chúirt ag lorg cead chun iarratas a dhéanamh ar athbhreithniú breithiúnach chun cur i gcoinne chinneadh an Aire gur sháraigh sé coinníoll thagairt chláir Cheadúnais Dobharshaothraithe T06/202 agus scor de theidliocht reachtúil an chomhlachta leanúint ar aghaidh le hoibríochtaí dobharshaothraithe do shaothrú bradán i gcléibh ag suíomh lastoir de Dhuínis i mBá na Scealg, Co. Chiarraí, de bhun Alt 19 a (4) d'Acht 1997. Dheonaigh an Chúirt an cead a bhí á lorg ag Silver King Seafoods lena n-áiríodh Ordú ag ceadú bac ar ALAB breithniú agus cinneadh a dhéanamh i leith a n-achomhairc chuig ALAB ar feitheamh chinneadh deiridh na n-imeachtaí. Cuireadh deireadh leis an mbac ina dhiaidh sin, agus tá an t-ábhar ar atráth go ginearálta go dtí go gcinneadh ALAB Achomharc AP1/2019 a bhfuiltear ag fanacht leis ag deireadh 2024.

Thionscain An Taisce imeachtaí athbhreithnithe bhreithiúnaigh chun agóid a dhéanamh i gcoinne chinneadh an Bhoird diúltú glacadh le hachomharc An Taisce ar an Aire Talmhaíochta, Bia agus Mara ceadúnais a dheonú chun diúilicíní a shaothrú ar an ngrinneall i gCuan Loch Garman. Bhí éisteacht dhá lá ar siúl i mí Eanáir 2024, agus diúltaíodh d'Athbhreithniú Breithiúnach, agus tugadh an tOrdú chun Críche an 06 Márta 2024.

I rith 2021, d'iarr Iascach Intíre Éireann, Peter Sweetman agus daoine eile, agus Salmon Watch Ireland CLG cead iarratas a dhéanamh ar athbhreithniú breithiúnach chun agóid a dhéanamh i gcoinne chinneadh an Bhoird in Achomhairc AP2/1-14/2015, Shot Head, Co. Chorcaí. Glacadh leis na cásanna sin sa Chúirt Tráchtála, agus reáchtáladh Éisteacht in Aibreán/Bealtaine 2023. Tugadh an Breithiúnas an 12 Iúil 2024, agus cuireadh cinneadh an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe (ALAB) ar neamhní, agus cuireadh ar ais chuig ALAB é. Tugadh an tOrdú chun Críche ar an 04 Meitheamh 2025.

Go luath in 2023, chuir Kush Seafarms Teoranta tús le himeachtaí athbhreithnithe bhreithiúnaigh chun agóid a dhéanamh i gcoinne chinneadh an Bhoird diúltú ceadúnais dobharshaothraithe a dheonú do dhá shuíomh ar urthrú Chuan Chill Mocheallóg, Co. Chiarraí. Ag deireadh 2024, cuireadh an cás ar an liosta lena éisteacht ar an 18 Márta 2025.

Sa bhliain 2024, tionscnaíodh dhá athbhreithniú bhreithiúnacha chun ceist a chur ar chinneadh an Bhoird roinnt ceadúnais dobharshaothraithe a dheonú do roinnt suíomhanna ar an urthrú ag Bá Bhaile an Easa, Co. Dhún na nGall. Ó dheireadh 2024 amach, tá páipéir freasúra ALAB dlite faoin 20 Eanáir 2025.

Ag deireadh na bliana 2024, chuir An Taisce tús le hathbhreithniú breithiúnach chun ceist a chur ar chinneadh an Bhoird ceadúnas a dheonú le haghaidh gníomhaíocht do bharshaothraithe i gCuan Bhaile Taidhg, Co. Loch Garman. Cuireadh ALAB ar an eolas faoi na himeachtaí ar an 14 Eanáir 2025, agus cuireadh na himeachtaí siar go dtí Dé Luain, an 27 Eanáir 2025.

PLEANÁIL/FORBAIRTÍ DLÍ COMHSHAOIL

Tá tionchar suntasach ag méid agus castacht na mbeartas, na reachtaíochta agus na dlíthíochta comhshaoil ar phróiseáil achomharc an Bhoird. Tá nósanna imeachta na heagraíochta maidir leis na nithe sin a bhreithniú agus a chinneadh faoi athbhreithniú leanúnach chun gach forbairt reachtúil agus dlí-eolaíochta ábhartha a chur san áireamh.

ACMHAINNÍ

Tá an-mheas ag an mBord ar shaineolas gairmiúil, ionracas, tiomantas agus éiteas seirbhíse poiblí a fhoirne, agus braitheann sé go mór orthu. Is mór aige a ndúthracht agus a dtiomantas do sprioc an Bhoird seirbhís éifeachtach ardchaighdeán a sholáthar do pháirtithe leasmhara. Tá foireann na Rúnaíochta ag feidhmiú ar shamhail oibre cumaisc. Tá nós imeachta bunaithe ag an mBord maidir le cruinnithe a bheith acu go pearsanta agus iad ag leanúint ar aghaidh le leas a bhaint as na héifeachtúlachtaí a bhaineann le cruinnithe ar líne. Ciallaíonn coinneáil Comhairleora Teicniúla inmheánaí go raibh 136 cinneadh déanta ó 2020 go 2024. Ina theannta sin, tá sé tábhachtach go mbíonn an líon iomlán de Chomhaltaí Boird ann, agus ionadaithe ann ó chineálacha éagsúla eagraíochtaí, nuair a bhíonn cinntí á ndéanamh. Dá bhrí sin, ba cheart na folúntais atá le teacht chun cinn, lena n-áirítear an Cathaoirleach, a líonadh mar ábhar práinne chun drochthionchar a sheachaint maidir le cinntí a dhéanamh.

SUÍOMH GRÉASÁIN

Coinníonn ALAB suíomh gréasáin gníomhach ag www.alab.ie. Athdhearadh an suíomh gréasáin chun nascleanúint a shimpliú agus chun an fhaisnéis a dhéanamh níos inrochtana. In am trátha, tá sé beartaithe go n-éascófar achomhairc agus táillí gaolmhara a chur isteach ar líne ar an suíomh gréasáin.

RANNÁN 4: RIALACHAS CORPARÁIDEACH

Tá Rialachas Corparáideach in ALAB deartha chun ceanglais Chód Cleachtais 2016 um Rialachas Comhlachtaí Stáit (an Cód) a leanúint sa mhéid is cuí, ag cur san áireamh chomh beag is atá an comhlacht. Tá ALAB tiomanta d'athbhreithniú a dhéanamh ar a bheartais agus ar a nósanna imeachta rialachais ar bhonn leanúnach lena chinntiú go gcloítear leis an gcleachtas is fearr sa réimse seo.

Sa chomhthéacs seo, mar a cheanglaítear leis an gCód, deimhnítear na nithe seo a leanas:

1. Níor chuir aon fhorbairtí suntasacha tráchtála isteach ar ALAB sa tréimhse 1 Eanáir 2024 go 31 Nollaig 2024, agus níl an Bord ar an eolas faoi aon mhórchéistean ar dóigh dóibh teacht chun cinn sa ghearrthearma ná sa mheántearma.
2. Níl aon idirbhearta airgeadais lasmuigh den chlár comhardaithe nach bhfuil nochta i dtuarascáil bhliantúil agus ráitis airgeadais ALAB.
3. Tá gach nós imeachta cuí maidir le tuairisciú airgeadais, iniúchadh inmheánach, taisteal, soláthar agus diúscairt sócmhainní á gcur i gcrích.
4. Cuireadh Cóid Iompraíochta don Bhord agus d'fhostaithe i bhfeidhm agus cloíodh leo.
5. Tá foireann uile ALAB ar iasacht dó ag an Roinn Talmhaíochta, Bia agus Mara, agus tá polasaí an Rialtais maidir le pá na bPríomhoifigeach Feidhmiúcháin agus gach fostaí de chuid an chomhlachta Stáit á chomhlíonadh.
6. Tá treoirlínte an Rialtais maidir le híocaíocht táillí chomhaltaí an Bhoird á gcomhlíonadh.
7. Níor tharla aon imeachtaí suntasacha tar éis an chláir chomhardaithe.
8. Tá ceanglais chuí Chód Caiteachais Phoiblí na Roinne Caiteachais Phoiblí agus Athchóirithe á gcomhlíonadh.
9. Tá nósanna imeachta i bhfeidhm chun nochtadh cosanta a dhéanamh de réir alt 21(1) den Acht um Nochtadh Cosanta 2014 agus tá an tuarascáil bhliantúil a cheanglaítear faoi alt 22(1) den Acht foilsithe.
10. Tá riachtanais bheartas taistil an Rialtais á gcomhlíonadh ar gach slí.
11. Chomhlíon ALAB a oibleagáidí faoin dlí cánach.
12. Níl aon díospóidí dlíthiúla ann a bhaineann le comhlachtaí Stáit eile seachas na himeachtaí athbhreithnithe bhreithiúnaigh mar atá liostaithe faoi na himeachtaí dlí thuas.
13. Glacadh leis an gCód agus tá ALAB ag cloí leis an gCód sa mhéid is cuí i bhfianaise mhéid agus scála an Bhoird; agus
14. níl aon fhochuideachtaí ag ALAB.

CRUINNITHE AN BHOIRD

Bhí dhá chruinniú dhéag (12) ag an mBord le linn 2024. Bhí an freastal ag na cruinnithe mar seo a leanas: -

Ainm Chomhalta an Bhoird	Cruinnithe a Tionóladh	Líon na Cruinnithe Incháilithe chun Freastal orthu	Cruinnithe a bhFreastalaíodh orthu
Imelda Reynolds (Cathaoirleach)	3	3	3
Micheál Ó Cinnéide (Leaschathaoirleach)	12	12	12
Michael Mulloy	12	12	12
John Evans	7	7	6
Bill Sweeney	12	12	11
Maura Canning	12	12	12
Cara Rawdon	11	11	11

AN COISTE INIÚCHÓIREACHTA

Tá fochoiste amháin ag an mBord, an Coiste Iniúcháireachta agus Riosca (ARC). Is é ról an ARC tacú leis an mBord maidir lena fhreagrachtaí maidir le saincheistanna riosca, smachta agus rialaithe agus agut an t-árachas gaolmhar. I rith na bliana faoi athbhreithniú, tháinig an Coiste Iniúcháireachta le chéile cúig (5) huair, agus cuireadh tuarascálacha ar a chuid cruinnithe ar fáil do Bhord ALAB. Ceapadh Micheál Ó Cinnéide mar Chathaoirleach ar an gCoiste ARC an 27 Deireadh Fómhair 2023.

Comhaltaí Boird ARC	Cruinnithe a tionóladh	Líon na Cruinnithe Incháilithe chun Freastal orthu	Líon na gCruinnithe ar Freastalaíodh orthu
Micheál Ó Cinnéide (Cathaoirleach)	5	5	5
John Evans (suas go dtí Meitheamh 2024)	2	2	2
Bill Sweeney	5	5	4
Maura Canning (ó Mheitheamh 2024)	3	3	3

TIOMANTAS DON GHAELGE

Is é príomhaidhm Acht na dTeangacha Oifigiúla 2003 a chinntiú go mbeidh seirbhísí poiblí ar fáil níos leithne trí Ghaeilge agus ar chaighdeán níos airde. Tá ALAB tiomanta do na codanna ábhartha d'Acht na dTeangacha Oifigiúla 2003 agus d'Acht na dTeangacha Oifigiúla (Leasú) 2021 a tháinig i bhfeidhm i mí Dheireadh Fómhair 2022 a chur i bhfeidhm. Ceanglaítear leis an dara ceann go ndéanfaidh gach comhlacht poiblí ar a laghad 20% dá bhfógraíocht bhliantúil i nGaeilge agus 5% dá bhfógraíocht sna meáin Ghaeilge. Chomhlíon ALAB na ceanglais faoin Acht in 2024. Ina theannta sin, d'fhoilsigh ALAB a Thuarascáil Bhliantúil sa dá theanga oifigiúla, agus tugtar freagra i nGaeilge ar gach comhfhreagras scríofa a fhaightear i nGaeilge freisin. Tá brandáil lógó ALAB comhlíontach freisin, mar atá sé i nGaeilge agus i mBéarla araon. Leanfaidh ALAB le hathbhreithniú a dhéanamh ar a cheanglais faoin Acht lena chinntiú go leanfaidh sé leis na spriocanna sin a bhaint amach.

CÓD EITICE AGUS IOMPAIR GNÓ

De réir an Chóid Cleachtas chun Comhlachtaí Stáit a Rialú, is gá cód iompair scríofa a bheith ann do Chomhaltaí Boird. Tá Cód Eitice agus Iompair Gnó i bhfeidhm le haghaidh gach ball den Bhord, agus rinneadh nuashonruithe air sin i ndiaidh athbhreithniú ar an 25 Iúil 2024, agus tá sé ar fáil ar shuíomh gréasáin ALAB ag www.alab.ie.

Tá forálacha an Achta um Eitic in Oifigí Poiblí agus an Achta um Chaighdeán in Oifigí Poiblí, 2001, atá infheidhme do Chomhaltaí Boird agus baill fhoirne áirithe, curtha i bhfeidhm, agus déantar ráitis bhliantúla ar leasanna incláraithe faoi na hAchtanna.

Ceanglaítear ar chomhaltaí Boird agus ar baill foirne áirithe freisin dearbhuithe/nochtadh leasanna a dhéanamh de réir Ailt 31, 33 agus 34 d'Acht 1997.

COMHAIRLIÚCHÁN LE COMHLACHTAÍ EILE

Coinníonn an Bord é féin ar an eolas faoi bheartais comhlachtaí áirithe a bhfuil baint ag a bhfeidhmeanna lena gcuid oibre. Ina measc sin, tá Ranna Rialtais agus Gníomhaireachtaí Stáit eile.

DUALGAS NA HEARNÁLA POIBLÍ UM CHOMHIONANNAS AGUS CEARTA AN DUINE

Forchuirtear le hAlt 42 den Acht fá Choimisiún na hÉireann um Chearta an Duine agus Comhionannas 2014 oibleagáid reachtúil ar chomhlachtaí poiblí, agus iad ag comhlíonadh a bhfeidhmeanna, aird a thabhairt ar an ngá atá le:

1. Deireadh a chur le leatrom.
2. Comhdheiseanna agus cóireáil a chur chun cinn don fhoireann agus do na daoine dá soláthraíonn sé seirbhísí agus
3. Cearta daonna na foirne agus na n-úsáideoirí seirbhíse a chosaint.

Déanann an Bord a dhícheall a chinntiú go ndéantar gach gníomhaíocht agus béim á leagan ar chearta an duine agus ar chomhionannas ar fud na heagraíochta do Chomhaltaí an Bhoird, d'fhostaithe agus do dhaoine a bhíonn ag plé leis an mBord. Tá an Bord tiomanta do dheireadh a chur le hidirdhealú agus comhionannas a chur chun cinn.

COTHROMAÍOCHT INSCNE I mBALLRAÍOCHT AN BHOIRD

Ceapann an tAire comhaltaí Boird tar éis ainmniúcháin a lorg ó na heagraíochtaí sonraithe, agus an Cathaoirleach á cheapadh ag an Rialtas. Níl aon ról ag ALAB maidir le ceapacháin an Bhoird ach amháin a chur in iúl don Aire nach bhfuil an sprioc cothromaíochta inscne á comhlíonadh ag ALAB.

I rith 2024, bhí beirt bhan ar an mBord go dtí an 31 Márta 2024, agus bean amháin ina dhiaidh sin, (16.6%) agus bhí 5 ball fireann (83.4%) ann. Mar sin ní shásaíonn an Bord sprioc an Rialtais maidir le hionadaíocht 40% ar a laghad de cheachtar inscne i mballraíocht na mBord Stáit.

ATHBHREITHNIÚ AR FHEIDHMÍOCHT AN BHOIRD

Áirítear le monatóireacht ar rialachas corparáideach éifeachtach, ó thaobh an Bhoird de, athbhreithniú leanúnach a dhéanamh ar struchtúr inmheánach an chomhlachta Stáit chun a chinntiú go bhfuil línte soiléire cuntasachta ann ar fud na heagraíochta.

COMHIONANNAS, ÉAGSÚLACHT & CUIMSIÚ

Aithníonn an Bord luach na ndifríochtaí ina chomhaltaí (e.g., pearsantacht, stíleanna foghlama, agus eispéiris saoil) agus difríochtaí grúpa/sóisialta (e.g., eitneachas, aicme shóisialta, inscne, claonadh gnéasach, míchumas, ballraíocht den Lucht Siúil, stádas teaghligh, cleamhnachtaí cultúrtha, polaitiúla, reiligiúnacha nó eile) chun feabhas a chur ar cháilíocht na hoibre agus ar chinnteoireacht an Bhoird.

COSAINN SONRAÍ AGUS RGCS

Tá ALAB faoi réir an Achta um Chosaint Sonraí 2018 agus na Rialachán Ginearálta um Chosaint Sonraí. Tá beartais agus nósanna imeachta um Chosaint Sonraí i bhfeidhm chun an duine nádúrtha a chosaint maidir le próiseáil sonraí pearsanta. Tá faisnéis curtha ar fáil ag ALAB ar a shuíomh gréasáin (ráiteas príobháideachais) maidir le conas is féidir le duine is ábhar do shonraí rochtain a fháil ar a gcuid faisnéise pearsanta. Ní bhfuair ALAB aon Iarratais Duine ar a S(h)onraí in 2024.

Tá cáipéisí treorach i bhfeidhm ag ALAB do dhaoine atá ag iarraidh nochtadh cosanta a dhéanamh le ALAB. Tá athbhreithniú iomlán le déanamh ar na cáipéisí um Chosaint Sonraí agus RGCS in 2025. Ní bhfuair ALAB aon Nochtaí Cosanta in 2024.

ÍOCAÍOCHTAÍ PRASA

Tagann ALAB faoi raon feidhme an Achta um Íoc Pras Cuntas, 1997, arna leasú ag Rialacháin na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála) 2002.

Tá sé mar bheartas ag ALAB forálacha ábhartha an Achta a chomhlíonadh agus, go háirithe, a chinntiú go n-íoctar gach sonrasc go pras. Cuirtear Tuairisceáin Íoc Pras suas ar an suíomh gréasáin ag www.alab.ie ar bhonn ráithiúil.

SOLÁTHAR

Feidhmíonn ALAB a chórais soláthair agus airgeadais i gcomhréir dhlúth le rialacháin Náisiúnta agus AE, ag cinntiú go bhfuil gach gníomhaíocht trédhearcach, iomaíoch, cothrom agus go mbaintear an luach is fearr ar airgead amach. Tá gach gníomhaíocht airgeadais agus soláthair rialaithe ag Treoirlínte maidir le Soláthar Poiblí na Roinne Airgeadais, agus úsáideann ALAB creatlacha na hOifige um Sholáthar Rialtais (OGP) chun torthaí cost-éifeachtúla a sheachadadh. Tá ALAB tiomanta fós d'acmhainní an rialtais láir sin a úsáid.

TIONSCNAMH AN RIALTAIS GHLAIS

Tar éis don Rialtas Tionscnamh an Rialtais Ghlais a thabhairt isteach chun cabhrú le Ranna agus comhlachtaí poiblí a bheith chun tosaigh maidir le húsáid plaistigh aonúsáide a laghdú agus chun athchúrsáil a fheabhsú agus a mhéadú, tháirg ALAB 'Ár mBeartas Inbhuanaitheachta Comhshaoil'.

Tá sé mar aidhm ag an mbeartas sin tionchar oibríochtaí ALAB ar an gcomhshaol a laghdú, trína thionscnamh 'Clár Glas'. Níl plaistigh aonúsáide in úsáid agus tá earraí gloine in úsáid ar fud na hoifige. Bhí glactha ag an mBord roimhe seo le húsáid córas bainistíochta sonraí gan pháipéar a laghdaíonn costais go héifeachtach le méideanna móra páipéir, dúigh agus leictreachais.

COMHLÍONADH NA gCIORCLÁN ÁBHARTHA

Maidir le Ciorclán 01/2020 arna eisiúint ag an Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe i mí Eanáir 2020, baineann sé leis na nósanna imeachta chun cúiteamh a dhéanamh ar astaíochtaí gás ceaptha teasa a bhaineann le haerthaisteal oifigiúil.

I gcomhréir le forálacha an chiorcláin sin, tá sé de cheangal ar gach Roinn, Oifig agus gníomhaireacht Rialtais, le héifeacht ón 1 Eanáir 2020, na hastaíochtaí gás ceaptha teasa a bhaineann le húsáid oifigiúil aerthaistil a thaifeadadh, faireachán a dhéanamh orthu agus luach a chur orthu agus, tráth nach déanaí ná an 28 Feabhra gach bliain, íocaíocht a dhéanamh le Bainisteoir cistí an Chiste reachtúil um Ghníomhú ar son na hAeráide a bhaineann leis na hastaíochtaí sin don bhliain roimhe sin.

Ní dhearna ALAB aon aerthaisteal oifigiúil in 2024 ná in aon cheann de na ceithre bliana roimhe sin ó 2020 go 2023.

SAORÁIL FAISNÉISE (SF) AGUS ROCHTAIN AR FHAISNÉIS FAOIN gCOMHSHAOL (RFC)

Tá foráil san Acht um Shaoráil Faisnéise agus sna Rialacháin um Rochtain ar Fhaisnéis faoin gComhshaol do rochtain ar fhaisnéis áirithe faoi oibríochtaí ALAB. Tá Logaí Nochta ar fáil ar [shuíomh gréasáin ALAB](#).

Fuarthas dhá (2) iarratas SF in 2024, agus sonraí tugtha sa tábla thíos:

Uimhir Thag. SF.	Achoimre ar na Gníomhartha
FOI 1/2024	Arna fháil an 30 Bealtaine 2024. Diúltaíodh é, agus eisíodh fógra an 18 Meitheamh 2024.
FOI 2/2024	Arna fháil an 06 Lúnasa 2024. Deonaíodh i bpáirt é, agus eisíodh fógra an 02 Meán Fómhair 2024

Fuarthas iarratas RFC amháin (1) in 2024, agus tá sonraí tugtha sa tábla thíos:-

Uimh. Thagartha RFC.	Achoimre ar na Gníomhartha
AIE 1/2024	Arna fháil an 20 Eanáir 2024. Deonaíodh i bpáirt é, agus eisíodh fógra an 20 Feabhra 2024

CAIDREAMH LE COMHALTAÍ AN OIREACHTAIS

De réir Chiorclán 25/2016 ó DPER, tá socruithe i bhfeidhm ag ALAB chun faisnéis a sholáthar do chomhaltaí an Oireachtais ar iarratas. In 2024, fuarthas trí cheist déag (13) ó chomhaltaí an Oireachtais. Eisíodh freagra substainteach ar gach ceist laistigh den aga freagartha deich (10) lá oibre.

TIONSCADAL AN BHÉARLA SHIMPLÍ

Mar eagraíocht a bhíonn i dteagmháil go rialta leis an bpobal, aithníonn ALAB an tábhacht a bhaineann le faisnéis a chur i láthair go soiléir agus go beacht.

Leanann an Rúnaí agus foireann ALAB ag cur lena gcuid eolais agus taithe ar Bhéarla Simplí. Leanann ALAB ag déanamh athbhreithnithe ar fhaisnéis ghinearálta agus ar threoir chun cloí le caighdeáin Béarla Soiléir, nuair is féidir.

IMEACHTAÍ TAR ÉIS AN DÁTA TUAIRISCITHE

Cheadaigh maolú srianta COVID-19 don Rúnaíocht filleadh ar an Oifig agus an oifig a oscailt don phobal le linn gnáthuaireanta oibre. Feidhmíonn an Rúnaíocht Oibre Cumaiscthe de réir shainordú an Rialtais d'fhostóirí san earnáil phoiblí.

Aguisín I

Liosta de na daoine a d'fhostaigh an Bord le linn 2024 de bhun Alt 35 d'Acht 1997.

Comhairle Theicniúil

Aster Environmental Consultants Teo

Altemar Marine & Environmental

KRC Ecological Teo

Dlí

Philip Lee LLP, Solicitors, Teach Chonnacht, Bóthar Burlington a hAon, Baile Átha Cliath 4, D04 C5Y6

Tim O Sullivan, Abhcóide

Kristian Douglas, Abhcóide

Fintan Valentine, Abhcóide Sinsearach

Cuntasóirí

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Iniúchóir Inmheánach

Pinnacle Advisory and Consulting Services Teoranta, Aonad 3013, Céide an Locha, Campas Gnó Iarthar na Cathrach, Baile Átha Cliath 24.

Seirbhísí Aistriúcháin

STAR Translation Services, Páirc Nuálaíochta na nDugáí, 128-130 Bóthar an Phoirt Thoir, Baile Átha Cliath 3, D03 RD34, Éire

Aguisín II - Sreabhchairt ALAB – Achomhairc a Stiúradh faoin Acht lascaigh (Leasú) 1997

Céimeanna Achomhairc:	
	An tAchomharc a chur isteach
	Tuairimí
	Bailiú Faisnéise
	Cinneadh ar Feitheamh
	Cinneadh Déanta
	Athbhreithniú Breithiúnach

Achomharc faighte ag ALAB curtha isteach ag achomharcóir a chuireann i gcoinne cheadú ceadúnais nó coinníoll ceadúnais a dheonú. D'fhéadfadh go mbeadh an t-achomharcóir ina chomhairleoir reachtúil, ina pháirtí a rinne agóid tríd an gcomhairliúchán poiblí nó ina pháirtí leasmhar a bhfuil a chéad ionchur sa phróiseas ag an gcéim seo.

Foilsiú chinneadh an Aire. Achomharc laistigh **1 mí**

Achomharc faighte ag ALAB curtha isteach ag iarratasóir a rinne achomharc i gcoinne an diúltaithe nó coinníoll ar

Seolann an tAire a chomhad chuig ALAB de réir A.43(2) laistigh de **14 lá** ón bhfógra achomhairc a fháil.

Achomharc fóraithe ag ALAB le haghaidh comhlíonadh le A.40(1) & A. 55 den Acht

Cóip den achomharc a sheol ALAB chuig an Aire A.43(1)

A.45(1) Féadfaidh duine nach páirtí san achomharc aighneachtaí/tuairimí a dhéanamh laistigh de 30 lá dar tús an lá deiridh a fuair an Bord fógra faoin achomharc

A.45(3) Aighneachtaí nó tuairimí a thug Ballstát an AE tráth ar bith a eascraíonn as comhairliúchán i gcomhréir le Treoir AE 85/337 CEE maidir le héifeachtaí ar an gcomhshaol

Seolann ALAB fógra achomhairc chuig gach páirtí eile san achomharc, A.44(1)

Féadfaidh an tAire agus gach páirtí eile seachas an t-achomharcóir aighneachtaí nó tuairimí i scríbhinn a dhéanamh chuig an mBord maidir leis an achomharc laistigh de thréimhse **30 lá** dar tosach an lá a sheolann ALAB cóip den fhógra achomhairc chuig an bpáirtí sin, A.44(2)

Féadfaidh ALAB dá thairiscint féin nó ar iarratas ó pháirtí dá lánrogha féin éisteacht ó bhéal a thionól, A. 49(1)

Nuair a bheidh an t-am caite le haghaidh A. 46 nó A.47, féadfaidh ALAB cinneadh a dhéanamh ar an achomharc, Alt 48.

I gcás go bhfuil dearcadh ALAB riachtanach tuilleadh doiciméad/sonraí/faisnéise chun go bhféadfaidh sé achomharc a chinneadh, seirbheálfadh sé fógra ar an bpáirtí nó ar an duine, laistigh de thréimhse a shonraítear san fhógra (nach lú ná **30 lá** dar tosach an dáta seirbheála den fhógra, A.47

I gcás go bhfuil an Bord den tuairim gur cuí, ar mhaithe leis an gceart, a iarraidh ar pháirtí nó ar dhuine eile a rinne aighneachtaí nó tuairimí chuig an mBord i ndáil leis an achomharc aighneachtaí a dhéanamh nó tuairimí a thabhairt i ndáil le haon ábhar atá tagtha chun cinn maidir leis an achomharc, féadfaidh sé, dá rogha féin, iarraidh ar an bpáirtí nó ar an duine, laistigh de thréimhse a shonrófar san fhógra nach lú ná **30 lá** dar tosach dáta seirbheála an fhógra, aighneachtaí nó tuairimí a chur faoi bhráid an Bhoird maidir leis an ní, A. 46

Má bhíonn ALAB ag breithniú ábhair seachas na cinn a d'ardaigh na páirtithe san achomharc, caithfidh sé fógra a thabhairt do na páirtithe go léir agus idir 14 agus 28 lá a thabhairt dóibh chun aighneachtaí a dhéanamh / tuairimí a thabhairt, A. 50

Déanfaidh an Comhairleoir Teicniúil measúnú ar an riachtanas do thuarascálacha comhshaoil (EIA/AA) agus ullmóidh sé tuarascáil theicniúil ar an achomharc lena breithniú ag an mBord.

Ceanglaítear le halt 56(2)(a) go gcinneadh an Bord Achomharc laistigh de thréimhse ceithre mhí dar tosach an dáta a fhaigheann an Bord an Fógra Achomhairc. Mura féidir leis an mBord an t-achomharc a chinneadh laistigh den tréimhse is gá, is féidir í a fhadú trí fhógra i scríbhinn a sheirbheálfar ar na páirtithe san achomharc agus ar gach duine a chuir aighneachtaí nó tuairimí faoi bhráid an Bhoird, A. 56(3)

Déantar cinneadh ar achomharc de réir A.61. Cinneadh faoi 40(4)(a), (b) nó (c)

Féadfaidh duine bailíocht an chinnidh sin a cheistiú trí iarratas ar athbhreithniú breithiúnach faoi Ordú 84 de Rialacha na nUaschúrteanna (I.R. Uimh. 15 de 1986) de réir alt 73 den Acht lascaigh (Leasú) 1997 (Uimh. 23).

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

Clár na nÁbhar	Leathanach
Baill an Bhoird agus Eolas Ginearálta	1
Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird	2-5
Ráiteas ar Rialú Inmheánach	6-7
Tuarascáil an Ard-Reachtair Cuntas agus Ciste	8-9
Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe	10
Ráiteas ar an Staid Airgeadais	11
Ráiteas ar Shreabhadh Airgid	12
Nótaí a Ghabhann leis na Ráitis Airgeadais	13-15

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

Baill an Bhoird agus Eolas Ginearálta

Comhaltaí an Bhoird:	Bean Uasal Imelda Reynolds - Cathaoirleach An tUasal Micheál Ó'Cinnéide - Leaschathaoirleach An tUasal Michael Mulloy An tUasal Bill Sweeney Bean Uasal Maura Canning An tUasal Cara Rawdon An tUasal John Evans Bean Uasal Terry Prendergast
Rúnaí:	Bean Uasal Margaret Carton
Seoladh Gnó:	Cúirt Choill Mhinsí Bóthar Bhaile Átha Cliath Port Laoise Co. Laoise R32 DTW5
Iniúcháirí	An tArd-Reachtair Cuntas & Ciste 3A Sráid an Mhéara Uachtarach Baile Átha Cliath 1 D01 PF72
Baincéirí:	Bainc-Aontas Éireann 100 Sráid Grafton Baile Átha Cliath 2 D02 N671
Aturnaetha:	Philip Lee Solicitors Teach Chonnacht Bóthar Burlington a hAon Baile Átha Cliath 4 D04 C5Y6
Cuntasóirí:	ND Audit & Advisory Teach Annefield Bóthar Bhaile Átha Cliath Port Laoise Co. Laoise R32 Y6YF
Iniúcháir Inmheánach:	Pinnacle Advisory and Consulting Services Limited Aonad 3013 Céide an Locha Campas Gnó Iarthar na Cathrach Baile Átha Cliath 24

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Rialachas

Bunaíodh an Bord Achomhairc um Cheadúnais Dobharshaothraithe ar 17 Meitheamh 1998 faoi Mhír 22 den Acht Iascaigh (Leasú), 1997. Is í feidhm an Bhoird ná údarás neamhspleách a sholáthar chun achomharc a chinneadh i gcoinne chinntí an Aire Talmhaíochta, Bia agus Mara ar iarratais ar cheadúnais do bharshaothraithe.

Freagrachtaí an Bhoird

Tá obair agus freagrachtaí an Bhoird leagtha amach in Ailt 40 go 60 den Acht Iascaigh (Leasú), 1997. I measc na míreanna seasta a bhreithnigh an Bord tá:

- Dearbhú leasa
- Tuarascálacha ó choistí
- Tuarascálacha airgeadais/cuntais bhainistíochta, agus
- Achomhairc ar siúl

Ceanglaítear le Mír 37(1) den Acht Iascaigh (Leasú), 1997 ar an mBord Achomhairc um Cheadúnais Dobharshaothraithe, a choinneáil, i cibé foirm a cheadóidh an tAire Talmhaíochta, Bia agus Mara le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe, gach cuntas is cuí agus is gnách ar airgead a gheobhaidh sé agus a chaithfidh sé.

Agus na ráitis sin á n-ullmhú ceanglaítear ar an mBord:

- Beartais chuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach,
- Breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama,
- A lua cibé acu ar ullmhaíodh na ráitis airgeadais de réir na gcaighdeán cuntasaíochta is infheidhme,
- Na ráitis airgeadais a ullmhú ar bhonn gnóthais leantaigh.

Tá an Bord freagrach as taifid chuntasaíochta imleora a choinneáil a nochtann le cruinneas réasúnta ag am ar bith staid airgeadais an Bhoird agus a chuireann ar a chumas a chinntiú go gcomhlíonann na ráitis airgeadais le hAilt 37(1) den Acht Iascaigh (Leasú), 1997. Tá an Bord freagrach freisin as sócmhainní an Bhoird a chosaint agus mar sin as céimeanna réasúnta a ghlacadh chun calaíochas neamhrialtachtaí eile a chosc agus a bhrath.

Measann an Bord go dtugann ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe léargas fíor agus cóir ar fheidhmíocht airgeadais agus ar staid airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe amhail an 31 Nollaig 2024.

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird ar lean

Struchtúr an Bhoird

Tá an Bord comhdhéanta de Chathaoirleach agus seisear comhaltaí den Bhord. Ceapann an Rialtas an Cathaoirleach, agus ceapann an tAire Talmhaíochta, Bia agus Mara comhaltaí an Bhoird. Ceapadh comhaltaí an Bhoird ar feadh tréimhsí éagsúla, agus buaileann siad le chéile ar bhonn rialta. Sonraítear sa tábla thíos na tréimhsí ceapacháin do chomhaltaí amhail an 31 Nollaig 2024 agus do chomhaltaí reatha:

<u>Comhalta Boird</u>	<u>Ról</u>	<u>Dáta Ceaptha</u>
Bean Uasal Imelda Reynolds	Cathaoirleach	Arna cheapadh an 1 Aibreán 2014 ar feadh téarma cúig bliana go dtí an 31 Márta 2019. Athcheaptha 1 Aibreán 2019 ar feadh téarma cúig bliana go dtí an 31 Márta 2024. Tháinig deireadh leis an téarma ar an 31 Márta 2024.
An tUasal Micheál Ó'Cinnéide	Leaschathaoirleach (Cathaoirleach gníomhach ón 1 Aibreán 2024)	Arna cheapadh an 17 Iúil 2019 ar feadh téarma cúig bliana go dtí an 16 Iúil 2024. Athcheaptha ar an 17 Iúil 2024 ar feadh tréimhse shínte go dtí an 28 Feabhra 2025.
An tUasal Bill Sweeney	Gnáthchomhalta	Arna cheapadh an 17 Iúil 2019 ar feadh téarma cúig bliana go dtí an 16 Iúil 2024. Athcheaptha ar feadh tréimhse trí bliana eile ón 17 Iúil 2024 go dtí an 16 Iúil 2027.
An tUasal Michael Mulloy	Gnáthchomhalta	Arna cheapadh an 6 Meitheamh 2018 ar feadh téarma cúig bliana go dtí an 5 Meitheamh 2023. Athcheaptha ar feadh tréimhse cúig bliana eile ón 20 Meitheamh 2023 go dtí an 19 Meitheamh 2028
Bean Uasal Maura Canning	Gnáthchomhalta	Arna cheapadh an 17 Samhain 2023 ar feadh téarma cúig bliana go dtí an 16 Samhain 2028.
An tUasal John Evans	Gnáthchomhalta	Arna cheapadh an 17 Iúil 2019 ar feadh téarma cúig bliana go dtí an 16 Iúil 2024. Tháinig deireadh leis an téarma ar an 16 Iúil 2024.
An tUasal Cara Rawdon	Gnáthchomhalta	Arna cheapadh an 26 Eanáir 2024 ar feadh téarma cúig bliana go dtí an 25 Eanáir 2029.
Bean Uasal Terry Prendergast	Gnáthchomhalta	Arna cheapadh an 19 Nollaig 2024 ar feadh téarma trí bliana go dtí an 18 Nollaig 2027.

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird ar lean

Tá coiste amháin bunaithe ag an mBord mar a leanas:

An Coiste Iniúchóireachta agus Riosca: Tá triúr comhaltaí Boidr air seo. Is é ról an Choiste Iniúchóireachta agus Riosca (ARC) ná tacú leis an mBord maidir lena fhreagrachtaí as maoirseacht a dhéanamh ar shaincheisteanna a bhaineann le riosca, rialú agus rialachas. Tá an ARC neamhspleách ar bhainistíocht airgeadais na heagraíochta. Cinntíonn an Coiste go háirithe go ndéantar monatóireacht ghníomhach neamhspleách ar na córais rialaithe inmheánaigh lena n-áirítear gníomhaíochtaí iniúchta. Tuairiscíonn an ARC don Bhoird tar éis gach cruinniú.

Is iad comhaltaí an Choiste Iniúchóireachta agus Riosca ná: An tUasal John Evans (Téarma críochnaithe 16/07/2024), An tUasal Micheál Ó Cinnéide, An tUasal Bill Sweeney agus Bean Uasal Maura Canning. Bhí 5 chruinniú den ARC ann in 2024.

Sceideal Tinrimh, Táillí agus Costais

Tá sceideal freastail ar chruinnithe an Bhoird agus an Choiste don bhliain 2024 leagtha amach thíos lena n-áirítear na táillí agus na speansais a fhaigheann gach comhalta:

Comhalta Boidr	Cruinnithe				Táillí 2024	Speansais 2024
	Cruinnithe		ARC			
	Incháilithe chun Freastail	Cruinnithe a bhFreastalaí	Incháilithe chun Freastail	Cruinnithe ARC a bhFreastalaí		
Imelda Reynolds (Téarma críochnaithe 31/03/2024)	3	3			2,993	-
Michael Mulloy	12	12			7,695	2,042
John Evans (Téarma críochnaithe 16/07/2024)	7	6	3	3	1,332	967
Micheál Ó Cinnéide	12	12	5	5	10,901	4,517
Bill Sweeney	12	11	5	4	7,695	1,159
Maura Canning	12	12	3	3	8,411	3,829
Cara Rawdon (Tosaithe 26/01/2024)	11	11			7,145	4,919
Terry Prendergast (Tosaithe 19/12/2024)	0	0			160	-
Iomlán					46,332	17,433

Comhairleacht

Áirítear le costais chomhairliúcháin costas na comhairle seachtraí don bhainistíocht, agus ní áirítear leo feidhmeanna 'gnó mar is gnách' a ndéantar seachfhoinsíú orthu.

	2024	2023
	€	€
Comhairle dlí	73,476	53,676
Costais Sainchomhairleora Teicniúil	22,973	27,478
Eile	44,353	20,772
Costais Chomhairliúcháin Iomlána	140,802	101,926

Costais dlí agus Socruithe

Tá sa tábla thíos miondealú ar na méideanna a aithníodh mar chaiteachas sa tréimhse thuairiscithe i ndáil le costais dlí, imeachtaí socraíochta a bhain le 6 chás athbhreithnithe bhreithiúnaigh in 2024 (3 in 2023). Níl aon socraíochtaí ann a bhaineann leis na cásanna sin. Ní áirítear leis sin caiteachas a thabhaítear i ndáil le comhairle dlí ghinearálta a fuair an ALAB atá nochta sna costais Chomhairliúcháin thuas.

	2024	2023
	€	€
Táillí dlí - imeachtaí dlí	199,856	579,492
Socraíochtaí	-	-
Iomlán	199,856	579,492

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird ar lean

Caiteachas Taistil agus Cothabhála

	2024	2023
	€	€
Intíre		
- Bord	17,433	3,095
- Fostaithe	8,521	6,776
	<u>25,954</u>	<u>9,871</u>

Ráiteas Comhlíonta

Tá an Cód Cleachtais um Rialachas Comhlachtaí Stáit (2016) ("an Cód") glactha ag an mBord agus tá nósanna imeachta curtha i bhfeidhm ag an mbord chun comhlíonadh an Chóid a chinntiú. Chloígh an Bord Achomhairc um Cheadúnais Dobharshaothraithe go hiomlán leis na forálacha sin den Chód a bhfuil feidhm acu seachas na nithe seo a leanas:

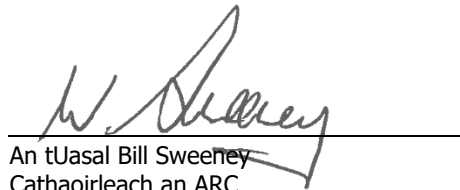
- Ní bhaineann forálacha an Chóid maidir le ceapachán, líon, grádú agus coinníollacha na foirne go léir, lena n-áirítear luach saothair agus aoisliúntas le ALAB mar go bhfuil a fhoireann ar fad ar iasacht ón Roinn Talmhaíochta, Bia agus Mara ("RTBM").
- Mar gheall ar mhéid agus scála an ALAB agus go bhfuil sé comhdhéanta d'aon toisc chun achomhairc a chinneadh de bhun an Achta, tá an Bord den tuairim nach bhfuil plean straitéiseach foirmiúil ag teastáil. Tá Comhaontú Seachadta Maoirseachta agus Feidhmíochta 2021 - 2024 aontaithe ag ALAB, agus tá sé sin á fhorghníomhú ag an dá pháirtí faoi láthair. Tá nithe a d'fhéadfadh a bheith cuimsithe de ghnáth i bplean straitéiseach ionchorpraithe sa chomhaontú sin.
- Níl Príomhoifigeach Riosca ag ALAB. Mar gheall ar mhéid agus scála oibríocht ALAB, tá an Bord den tuairim gur féidir riosca a bhainistiú idir an Rúnaí, an Coiste Iniúchóireachta agus Riosca agus an Bord féin.
- Tá conradh ag ALAB le hiniúcháir inmheánach chun feidhm an Phríomhoifigigh Bainistíochta Riosca a chomhlíonadh. Fostaíonn an Bord saineolas seachtrach go tréimhsiúil nuair is cuí agus go háirithe chun athbhreithniú bliantúil a dhéanamh ar rialuithe inmheánacha.
- Níl Plean Nósanna Imeachta Corparáideacha foirmiúil ag ALAB. Mar gheall ar mhéid agus scála an ALAB tá an Bord den tuairim nach bhfuil plean dá leithéid ag teastáil.
- Níl Cairt Custaiméirí ag ALAB. Mar gheall ar leagan amach ALAB, tá an Bord den tuairim nach bhfuil Cairt dá leithéid oiriúnach.

Thar ceann an Bhoird



An tUasal Shane McCarthy
Cathaoirleach an Bhoird

Dáta: 22/12/2025



An tUasal Bill Sweeney
Cathaoirleach an ARC

Dáta: 22/12/2025

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

Ráiteas ar Rialú Inmheánach

Scóip na Freagrachta

Thar ceann an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe, admháimid ár bhfreagracht as a chinntiú go ndéantar córas éifeachtach Rialaithe Inmheánaigh a chothabháil agus a fheidmiú san eagraíocht. Cuireann an fhreagracht seo san áireamh ceanglais an Chóid Chleachtais um Rialachas Comhlachtaí Stáit (2016).

Aidhm an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh deartha chun riosca a bhainistiú go leibhéal is féidir a ghlacadh seachas deireadh a chur leis. Ní féidir leis an gcóras, mar sin, ach ráthaíocht réasúnta, seachas ráthaíocht iomlán, a thabhairt go ndéantar sócmhainní a chosaint, idirbhearta a údarú agus a thaifeadadh i gceart, agus go ndéantar earráidí nó neamhrialtachtaí ábhartha a chosc nó a bhrath ar bhealach tráthúil.

Tá an córas rialaithe inmheánaigh, a thagann faoi réim treoir arna eisiúint ag an Roinn Caiteachais Phoiblí, Bonneagair, Athchóirithe na Seirbhíse Poiblí agus Digitithe, i bhfeidhm ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe don bhliain dar chríoch an 31 Nollaig 2024 agus suas go dtí dáta ceadaithe na ráiteas airgeadais.

Cumas chun Riosca a Láimhseáil

Tá Coiste Iniúchóireachta agus Riosca (ARC) ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe ar a bhfuil triúr comhaltaí Boird. Tháinig an ARC le chéile 5 huairé in 2024.

Creat Riosca agus Rialaithe

Tá córas bainistíochta riosca curtha i bhfeidhm ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe a shainaithníonn agus a thuairiscíonn príomhrioscaí agus na bearta bainistíochta atá á ndéanamh chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéid is féidir, chun na rioscaí sin a mhaolú.

Tá clár rioscaí i bhfeidhm a shainaithníonn na príomhrioscaí atá roimh an mBord Achomhairc um Cheadúnais Dobharshaothraithe, agus tá siad sin aitheanta, measúnaithe agus grádaithe de réir a dtábhacht. Déanann ARC an clár a athbhreithniú agus a nuashonrú ar bhonn ráithiúil.

Úsáidtear toradh na measúnuithe sin chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go ndéantar rioscaí a bhainistiú go leibhéal inghlactha.

Sonraítear sa chlár rioscaí na rialuithe agus na gníomhartha is gá chun rioscaí a mhaolú agus freagracht as feidmiú na rialuithe a shanntar do bhaill foirne ar leith. Deimhnímid go bhfuil timpeallacht rialaithe ina bhfuil na heilimintí seo a leanas i bhfeidhm:

- Tá nósanna imeachta maidir le gach príomhphróiseas gnó doiciméadaithe,
- Sannadh freagrachtaí airgeadais ag leibhéal na bainistíochta agus tá cuntasacht chomhfhreagrach ag gabháil leo,
- Tá córas buiséadaithe cuí ann le buiséad bliantúil a choinníonn an bhainistíocht shinsearach agus an Bord faoi athbhreithniú,
- Tá córais ann atá dírithe ar shlándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntiú, agus
- Tá córais i bhfeidhm chun na sócmhainní a chosaint

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

Ráiteas ar Rialú Inmheánach

Ráiteas ar Rialú Inmheánach ar lean

Monatóireacht agus Athbhreithniú Leanúnach

Tá nósanna imeachta foirmiúla bunaithe chun monatóireacht a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh rialaithe in iúl dóibh siúd atá freagrach as gníomh ceartaitheach a dhéanamh agus don Bhord, nuair is cuí, ar bhealach tráthúil. Deimhnímid go bhfuil na córais mhonatóireachta leanúnacha seo a leanas i bhfeidhm:

- Aithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomhrialuithe sin agus chun aon easnaimh a aithníodh a thuairisciú.
- Tá socruithe tuairiscithe bunaithe ag gach leibhéal inar sannadh freagracht as bainistíocht airgeadais, agus
- Déanann an Bord athbhreithnithe rialta ar thuarascálacha tréimhsiúla agus bliantúla feidhmíochta agus airgeadais a léiríonn feidhmíocht i gcoinne buiséid/réamhaisnéisí.

Soláthar

Is féidir linn a dhearbú go bhfuil nósanna imeachta i bhfeidhm ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe chun comhlíonadh na rialacha agus na dtreoirínte reatha soláthair a chinntiú agus go gcomhlíonann an Bord Achomhairc um Cheadúnais Dobharshaothraithe na nósanna imeachta sin go hiomlán do 2024.

Athbhreithniú ar Éifeachtúlacht

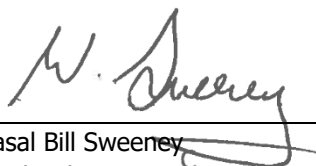
Deimhnímid go bhfuil nósanna imeachta i bhfeidhm ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Tá monatóireacht agus athbhreithniú an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh bunaithe ar obair na n-iniúcháirí inmheánacha agus seachtracha ó fhoinsí seachtracha, an Choiste Iniúcháireachta agus Riosca a dhéanann maoirsiú ar a gcuid oibre, agus an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe atá freagrach as forbairt agus cothabháil an chreata um rialú inmheánach airgeadais. Rinne an bord athbhreithniú ar éifeachtacht an rialaithe inmheánaigh an 20 Márta 2025.

Thar ceann an Bhoird



An tUasal Shane McCarthy
Cathaoirleach an Bhoird

Dáta: 22/12/25



An tUasal Bill Sweeney
Cathaoirleach an ARC

Dáta: 22/12/25

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar chríoch an 31 Nollaig 2024

Tuarascáil an Ard-Reachtaire Cuntas agus Ciste



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Tuarascáil le cur i láthair do Thithe an Oireachtais

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Tuairim maidir leis na ráitis airgeadais

Tá ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe iniúchta agam don bhliain dár chríoch 31 Nollaig 2024 mar a cheanglaítear faoi fhorálacha alt 37 den Acht lascaigh (Leasú) 1997. Sna ráitis airgeadais, tá

- an ráiteas ioncaim agus caiteachais agus cúlchistí ioncaim coinnithe
- an ráiteas ar staid airgeadais
- an ráiteas ar shreabhadh airgid, agus
- na nótaí ábhartha, achoimre ar bheartais chuntasafóchta thábhachtacha san áireamh.

I mo thuairim, tugann na ráitis airgeadais léargas fírinneach agus cóir ar shócmhainní, ar dhliteanas agus ar staid airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe amháil an 31 Nollaig 2024 agus ar a ioncam agus caiteachas do 2024 i gcomhréir leis an gCaighdeán um Thuairisciú Airgeadais (CTA), 102 — *An Caighdeán um Thuairisciú Airgeadais infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann*.

Bunús na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais i gcomhréir leis na Caighdeáin Idirnáisiúnta Iniúcháireachta (ISAnna) mar a chuirtear i bhfeidhm ag an Eagraíocht Idirnáisiúnta Uasfhoras Iniúcháireachta. Tá cur síos ar na freagrachtaí atá orm faoi na caighdeáin sin san aguisín a ghabhann leis an tuarascáil seo. Táim neamhspleách ar an mBord Achomhairc um Cheadúnais Dobharshaothraithe agus tá mo chuid freagrachtaí eitiúla eile comhlíonta agam i gcomhréir leis na caighdeáin.

Measaim gur leor agus gur cuí an fhianaise iniúchta atá faighte agam le go mbeidh sí ina bunús le mo thuairim.

Tuarascáil ar ábhair seachas na ráitis airgeadais, agus ar ábhair eile

Tá eolas áirithe eile curtha i láthair ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe mar aon leis na ráitis airgeadais. Cuimsíonn sé sin an ráiteas rialaithe agus tuarascáil chomhaltaí an Bhoird agus an ráiteas ar rialú inmheánach. Tá mo chuid freagrachtaí as tuairisc a thabhairt maidir le heolas den sórt sin, agus ábhair áirithe eile a dtugaim tuairisc orthu trí eisceachtaí, leagtha amach san aguisín a ghabhann leis an tuarascáil seo.

Níl aon rud le tuairisciú agam maidir leis sin.

John Crean
Le haghaidh agus ar son an Ard-Reachtaire
Cuntas agus Ciste
23 Nollaig 2025

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar chríoch an 31 Nollaig 2024

Tuarascáil an Ard-Reachtair Cuntas agus Ciste

Aguisín a ghabhann leis an tuarascáil

Freagrachtaí chomhaltaí an Bhoird

Mar atá sonraithe sa ráiteas rialachais agus i dtuarascáil chomhaltaí an Bhoird, tá comhaltaí an Bhoird freagrach as

- ráitis airgeadais bhliantúla a ullmhú san fhoirm a fhorordaítear faoi alt 37 den Acht lascaigh (Leasú) 1997
- a chinntiú go dtugann na ráitis airgeadais léargas fíor agus cóir i gcomhréir le FRS102
- rialtacht na n-idirbheart a chinntiú
- measúnú cibé acu gur cuí úsáid a bhaint as bonn an ghnóthais leantach sa chuntasairíocht, agus
- cibé rialú inmheánach a mheasann siad a bheith riachtanach chun gur féidir ráitis airgeadais a ullmhú atá saor ó mhiráiteas ábhartha, cibé acu mar thoradh ar chalaos nó earráid.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 37 den Acht lascaigh (leasú) 1997 iniúchadh a dhéanamh ar ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe agus tuairisc a thabhairt orthu do Thithe an Oireachtais.

Is í an aidhm atá agam agus an t-iniúchadh á dhéanamh ná dearbhú réasúnta a fháil faoi cibé acu an bhfuil na ráitis airgeadais ina n-íomlán saor ó mhiráiteas ábhartha mar thoradh ar chalaos nó earráid. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe, ach ní deimhniú é go mbraithfidh iniúchadh, arna chur i bhfeidhm de réir ISA míráiteas ábhartha i gcónaí nuair is ann dó. Is féidir le míráitis eascairt as calaóis nó earráid agus meastar gur míráitis ábhartha iad más féidir a bheith ag súil leis go réasúnta, go mbeadh tionchar acu ina n-aonar, nó le chéile, ar chinntí eacnamaíocha na n-úsáideoirí arna nglacadh ar bhunús na ráiteas airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na ISAnna, cleachtaim breithiúnas gairmiúil agus coimeádaim amhras gairmiúil le linn an iniúchta. Agus é sin á dhéanamh,

- Déanaim rioscaí an mhiráitis ábhartha i leith na ráiteas airgeadais cibé acu de thoradh calaóis nó earráide a aithint agus a mheas; dearaim agus comhlónaim nósanna imeachta iniúchóireachta a fhreagraíonn do na rioscaí sin; agus faighim fianaise iniúchta atá leordhóthanach agus cuí le go mbeidh sí ina bunús le mo thuairim. Tá an riosca a bhaineann le míthuairisc ábhartha a thagann ó chalaos agus gan í a aithint níos airde ná an riosca a bhaineann le míthuairisc a eascraíonn as earráid, toisc go bhféadfadh claonpháirtíocht, brionnú, easnaimh d'aon ghnó, mífhaisnéis, nó sárú ar rialú inmheánach a bheith i gceist le calaóis.
- Faighim tuiscint ar an rialú inmheánach is cuí don iniúchadh chun nósanna imeachta a dhearadh atá cuí sna himthosca, ach ní chun críche tuairim a chur in iúl ar éifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na bpolasaithe cuntasairíochta a úsáidtear agus ar réasúntacht na meastachán cuntasairíochta agus na nochtuithe bainteacha.

- Cinnim maidir le hoiriúnacht úsáid bhonn an ghnóthais leantach den chuntasairíocht agus, bunaithe ar an bhfianaise iniúchta a fuarthas, maidir le cibé acu an bhfuil éiginnteacht ábhartha i gceist a d'fhéadfadh amhras suntasach a chur ar chumas an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe leanúint ar aghaidh mar ghnóthas leantach. Má chinnim go bhfuil éiginnteacht ábhartha ann, ceanglaítear orm aird a tharraingt i mo thuarascáil ar na nochtá bainteacha sna ráitis airgeadais nó, murar leor na nochtá sin, mo thuairim a athrú. Bíonn mo chuid conclúidí bunaithe ar an bhfianaise iniúchta a fhaightear suas go dtí dáta mo thuarascála. D'fhéadfadh go dtarlódh imeachtaí nó go mbeadh dálaí i gceist sa todhchaí, áfach, a stopfadh an Bord Achomhairc um Cheadúnais Dobharshaothraithe leanúint ar aghaidh mar ghnóthas leantach mar thoradh orthu.
- Déanaim measúnú ar chur i láthair, ar struchtúr agus ar ábhar foriomlán na ráiteas airgeadais, lena n-áirítear na nochtuithe, agus cibé an léiríonn na ráitis airgeadais na hidirbhearta agus imeachtaí bunúsacha ar bhealach a bhainfidh léiriú cothrom amach.

Déanaim cumarsáid leo siúd atá freagrach rialachais maidir le, i measc nithe eile, an scóip agus uainiú pleanáilte an iniúchta agus torthaí suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a d'fhéadfaí a aithint le linn m'iniúchta.

Tuairiscím mar eisceacht más rud é, i mo thuairim,

- nach bhfuil an t-eolas go léir nó na mínithe riachtanacha faighte agam do m'iniúchadh, nó
- nach raibh na taifid chuntasairíochta dóthanach chun na ráitis a iniúchadh go héasca agus go cuí, nó
- nach bhfuil na ráitis airgeadais i gcomhréir leis na taifid chuntasairíochta.

Eolas seachas na ráitis airgeadais

Ní chuimsíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a cuireadh i láthair leis na ráitis sin, agus ní chuirim aon conclúid dearbhaithe in iúl ina leith.

Maidir le m'iniúchadh ar na ráitis airgeadais, éilítear orm faoi na ISAnna an fhaisnéis eile a cuireadh i láthair a léamh agus, é sin á dhéanamh agam, breithniú a dhéanamh ar cibé an bhfuil an fhaisnéis eile ar neamhréir go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó má dhealraíonn sé go bhfuil míráiteas ábhartha ann. Más rud é, bunaithe ar an obair atá déanta agam, go dtagaim ar an gconclúid go bhfuil míráiteas ábhartha ann maidir leis an bhfaisnéis eile, éilítear orm an fhírín sin a thuairiscíú.

Tuairiscíú ar ábhair eile

Cuirtear m'iniúchadh i gcrích i gcomhréir leis na comaoineacha speisialta atá ceangailte le comhlachtaí an stáit maidir lena mbainistíocht agus lena bhfeidhmí. Tuairiscím má tá ábhair ábhartha a bhaineann leis an mbealach a seoladh gnó poiblí.

Déanaim iarracht fianaise faoi rialtacht idirbheart airgeadais a fháil le linn an iniúchta. Tuairiscím má tá aon chás ábhartha nuair nár úsáideadh airgead poiblí chun na gcríoch a bhí beartaithe nó nár chlógáil na hidirbhearta leis na húdaráis a rialaíonn iad.

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe don bhliain dar chríoch an 31 Nollaig 2024

	Nótaí	2024 €	2023 €
Ioncam			
Deontais Oireachtais	2	659,298	1,188,771
Ioncam Achomhairc	2	455	1,430
		<hr/>	<hr/>
		659,753	1,190,201
Caiteachas			
Costais Foirne	3	344,298	409,901
Táillí Boird	4	46,332	32,922
Táillí Riaracháin	5	34,869	18,889
Táillí Dílíúla agus Gairmiúla	5	340,658	681,418
Taisteal agus Cothú	5	25,954	9,871
		<hr/>	<hr/>
		792,111	1,153,001
(Easnamh)/Barrachas don bhliain		(132,358)	37,200
Iarmhéid tugtha ar aghaidh ar 1 Eanáir		137,935	100,735
		<hr/>	<hr/>
Iarmhéid tugtha ar aghaidh an 31 Nollaig		5,577	137,935

Áiríonn an Ráiteas ar Chuntas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe na gnóthachain agus na cailteanais go léir a aithníodh sa bhliain

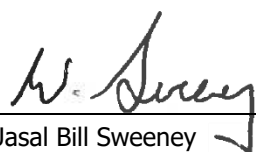
Tá an Ráiteas ar Shreabhadh Airgid agus nótaí 1 go 10 mar chuid de na ráitis airgeadais seo

Thar ceann an Bhoird



An tUasal Shane McCarthy
Cathaoirleach an Bhoird

Dáta: 22/12/25



An tUasal Bill Sweeney
Cathaoirleach an ARC

Dáta: 22/12/25

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráiteas ar Staid an Airgeadais

amhail an 31 Nollaig 2024

	Nótaí	2024 €	2023 €
Sócmhainní Reatha			
Infháltais agus Réamhíocaíochtaí	7	40,031	22,188
Airgead Tirim agus Coibhéisí Airgid	8	89,419	232,978
		<u>129,450</u>	<u>255,166</u>
Dliteanais reatha: (Méideanna dlite laistigh de bhliain amháin)			
Iníochta	9	<u>(123,873)</u>	<u>(117,231)</u>
Glansócmhainní Reatha		<u>5,577</u>	<u>137,935</u>
Glansócmhainní Iomlána		<u><u>5,577</u></u>	<u><u>137,935</u></u>
Ag léiriú			
Cúlchistí Ioncaim Coinnithe		5,577	137,935
		<u><u>5,577</u></u>	<u><u>137,935</u></u>

Tá an Ráiteas ar Shreabhadh Airgid agus nótaí 1 go 10 mar chuid de na ráitis airgeadais seo

Thar ceann an Bhoird



An tUasal Shane McCarthy
Cathaoirleach an Bhoird

Dáta: 22/12/25



An tUasal Bill Sweeney
Cathaoirleach an ARC

Dáta: 22/12/25

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráiteas ar Shreabhadh Airgid

Réiteach (Easnamh)/Barrachas don Bhliain le Glan-Airgid (Eis-sreabhadh)/Insreabhadh

	Nótaí	2024 €	2023 €
Glanshreafaí Airgid ó Ghníomhaíochtaí Oibriúcháin (Easnamh)/Barrachas don bhliain		(132,358)	37,200
(Méadú) / Laghdú ar Infháltais		(17,843)	836
(Laghdú)/Méadú ar Iníochtaigh		6,642	59,780
Glan-(Eis-sreabhadh)/Insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin		(143,559)	97,816
Glan (Laghdú)/Méadú ar Airgead Tirim agus Coibhéisí Airgid		(143,559)	97,816
Airgead Tirim agus Coibhéisí Airgid ar 1 Eanáir		232,978	135,162
Airgead Tirim agus Coibhéisí Airgid amhail an 31 Nollaig	8	89,419	232,978

Thar ceann an Bhoird



An tUasal Shane McCarthy
Cathaoirleach an Bhoird

Dáta: 22/12/25



An tUasal Bill Sweeney
Cathaoirleach an ARC

Dáta: 22/12/25

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

Nótaí a Ghabhann leis na Ráitis Airgeadais

BEARTAIS CUNTASAÍOCHTA

1.a) EOLAS GINEARÁLTA

Bunaíodh an Bord Achomhairc um Cheadúnais Dobharshaothraithe ar 17 Meitheamh 1998 faoi Alt 22 den Acht Iascaigh (Leasú), 1997 le ceannoifig ag Cúirt Choill Mhinsí, Bóthar Bhaile Átha Cliath, Port Laoise, Co. Laoise. Is é príomhchuspóir an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe déileáil le hachomhairc i gcoinne cinntí an Aire maidir le ceadúnais dobharshaothraithe.

b) Ráiteas Comhlíonta

Tá ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe don bhliain dar chríoch an 31 Nollaig 2024 ullmhaithe de réir FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann arna eisiúint ag an gComhairle um Thuairisciú Airgeadais (FRC).

c) Bunús an Ullmhúcháin

Ullmhaíodh na ráitis airgeadais faoi choinbhinsiún an chostais stairiúil, ach amháin i gcás sócmhainní agus dliteanais áirithe a thomhaistear ag luachanna córa mar a mhínítear sna beartais chuntasaíochta thíos. Tá na ráitis airgeadais san fhoirm atá ceadaithe ag an Aire Talmhaíochta, Bia agus Mara le comhthoilíú an Aire Airgeadais faoin Acht Iascaigh (Leasú), 1997. Cuireadh na beartais chuntasaíochta seo a leanas i bhfeidhm go comhsheasmhach chun déileáil le míreanna a mheastar a bheith ábhartha maidir le ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe.

d) Ioncam Reatha

Aithnítear ioncam achomhairc agus ioncam eile ar bhonn fabhraithe. Aithnítear Deontais Oireachtais ar bhonn fáltas airgid.

e) Sochair Fostaithe

Aithnítear sochair ghearrthéarmacha ar nós pá saoire mar speansas sa bhliain, agus áirítear sochair a fhabhraítear ag deireadh na bliana san fhigiúr Iníochtach sa Ráiteas ar an Staid Airgeadais.

Fostaithe agus Aoisliúntas

Tá 7 ball foirne ar an mBord Achomhairc um Cheadúnais Dobharshaothraithe atá ar iasacht ón Roinn Talmhaíochta, Bia agus Mara, is é sin le rá an rúnaí agus triúr cúntóirí, beirt chomhairleoirí teicniúla agus Príomhoide Cúnta. Is baill iad de scéim aoisliúntais na státseirbhíse. Dá réir sin, níl aon dlíteanas ar an mBord Achomhairc um Cheadúnais Dobharshaothraithe maidir le haoisliúntas.

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain 2024 a Seoladh an 31 Nollaig

Nótaí a Ghabhann leis na Ráitis Airgeadais

2 Ioncam	2024	2023
	€	€
An Roinn Talmhaíochta, Bia agus Mara (Oibríochtaí) - Vóta 30 - Fo-cheannnteideal C11 & D3.	315,000	778,870
An Roinn Talmhaíochta, Bia agus Mara (Íasachtaí)	344,298	409,901
Táillí Acomhairc	455	1,430
	<u>659,753</u>	<u>1,190,201</u>

3 Costais foirne	2024	2023
	€	€
Tuarastail an Rúnaí agus Ball Foirne Eile	344,298	409,901
	<u>344,298</u>	<u>409,901</u>

Tá an Rúnaí agus cúigear ball foirne eile den Bhord Achomhairc um Cheadúnais Dobharshaothraithe ar íasacht ón Roinn Talmhaíochta, Bia agus Mara, agus ní raibh aon luach saothair ná luach saothair breise á fháil acu maidir lena ról don Bhord Achomhairc um Cheadúnais Dobharshaothraithe. D'íoc an Roinn Talmhaíochta, Bia agus Mara gach luach saothair agus íocaíocht, agus d'asbhain sí gach speansas ábhartha, lena n-áirítear na ranníocaíochtaí pinsin breise, óna dtuarastail.

4 Táillí Boird

Fuair comhaltaí an Bhoird an luach saothair agus taisteal agus cothabháil seo a leanas don bhliain dar críoch:

	Luach Saothair		Taisteal Intíre & Cothú	
	2024	2023	2024	2023
	€	€	€	€
Bean Uasal Imelda Reynolds (Téarma críochnaithe 31 Márta 2024)	2,993	8,978	-	701
An tUasal Micheál Ó'Cinnéide (Cathaoirleach)	10,901	5,986	4,517	365
An tUasal John Evans (Téarma críochnaithe 16 Iúil 2024)	1,332	5,986	967	446
An tUasal Michael Mulloy	7,695	5,986	2,042	754
An tUasal Bill Sweeney	7,695	5,986	1,159	504
An tUasal Cara Rawdon	7,145	-	4,919	-
Bean Uasal Maura Canning	8,411	-	3,829	-
An tUasal John Ward (Téarma críochnaithe 13 Nollaig 2022)	-	-	-	325
Bean Uasal Terry Prendergast	160	-	-	-
	<u>46,332</u>	<u>32,922</u>	<u>17,433</u>	<u>3,095</u>

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2024

Nótaí a Ghabhann leis na Ráitis Airgeadais

5 Caiteachas	2024	2023
	€	€
Taisteal agus Cothabháil - Comhaltaí Boird agus Foireann	25,954	9,871
Fáilteachais & Seomra Cruinnithe ar cíós	10,035	7,767
Oiliúint	6,347	5,142
Árachas	1,569	1,568
Táillí Dlíthiúla	273,332	633,168
Táillí Gairmiúla Eile	45,901	31,867
Cuntasaíocht agus Costais Phárolla	15,725	11,183
Táillí Iniúchta	5,700	5,200
Fógraíocht	7,307	-
Costais Ghinearálta	8,507	3,226
Muirir Bhainc	1,104	1,186
	<u>401,481</u>	<u>710,178</u>

Baineann an laghdú ar tháillí dlí i gcomparáid leis an mbliain roimhe sin le costais a tabhaíodh i gcomhairle dlí agus táillí le haghaidh Athbhreithniú Breithiúnach ar chinneadh an Bhoird i ndáil le ceadúnas do bharshaothraithe in 2023.

6 Maoin, Gléasra agus Trealamh

Níl aon Sócmhainní Seasta ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe. Is leis an Roinn Talmhaíochta, Bia agus Mara na Sócmhainní Seasta go léir. Ní raibh an Bord Achomhairc um Cheadúnais Dobharshaothraithe faoi dhliteanas aon chíos, rátaí ná táillí seirbhíse gaolmhara in 2024.

7 Infháltais agus réamhíocaíochtaí	2024	2023
	€	€
Infháltais Eile	33,071	19,720
Réamhíocaíochtaí	6,960	2,468
	<u>40,031</u>	<u>22,188</u>

8 Airgead Tirim agus Coibhéisí Airgid	2024	2023
	€	€
Cuntas Reatha	89,419	232,978
	<u>89,419</u>	<u>232,978</u>

9 Iníocthaigh	2024	2023
	€	€
Iníoctha/Fabhruithe	112,677	34,588
ÍMAT/ÁSPC Iníoctha	6,033	1,821
PSWT Iníoctha	5,163	80,822
	<u>123,873</u>	<u>117,231</u>

10 Faomhadh na Ráiteas Airgeadais

D'fhaomh an Bord na ráitis airgeadais ar an **17 Nollaig 2025**.

