

**AQUACULTURE  
LICENCES  
APPEALS BOARD**



**ANNUAL REPORT  
2016**

## AQUACULTURE LICENCES APPEALS BOARD

CONTENTS	PAGE
Statement of the Chairperson to the Minister	3
Board Members & General Information	4
Establishment of Board	5
Function / Status	5
Composition of Board	5
Membership of Board	6
Responsibilities	6
Consultants and Advisers	7
Secretariat	7
Board Activities in 2016	7
Appeals Received in 2016	8
Legal Proceedings	8
Planning/Environmental Law Developments	9
Resources	9
Consultations with other Bodies	9
Corporate Governance	9
Audit Committee	10
Irish Language Commitment	10
Code of Ethics and Business Conduct	10
Website	10
Concluding Remarks	10
Appendix 1- List of persons engaged by the Board during 2016 pursuant to s.35 of the Fisheries (Amendment) Act, 1997	12
Appendix 2 - Audited Accounts for ALAB for Year ending 31 December 2016.	13

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

**ANNUAL REPORT AND ACCOUNTS 2016**

To the Minister for Agriculture, Food and the Marine

In accordance with the Fisheries (Amendment) Act 1997, the Aquaculture Licences Appeals Board (ALAB) herewith presents its nineteenth Annual Report and Accounts for the year ending 31st December, 2016.



**Imelda Reynolds  
Chairperson**

*1 December, 2017*

## BOARD MEMBERS and GENERAL INFORMATION

**CHAIRPERSON:**

Ms Imelda Reynolds

**ORDINARY MEMBERS:**

Mr Sean Murphy

Mr Lorcán Ó'Cinnéide (resigned on 29 February 2016)

Mr Michael Sweeney

Mr Jim Power (term expired on 10 April 2016, re-appointed 17 June 2017)

Dr Owen McIntyre (term expired on 10 April 2016, re-appointed 17 June 2017)

Mr Brendan Brice (re-appointed 17 June 2016)

**SECRETARY:**

Ms Mary O'Hara

**OFFICE ADDRESS:**

Kilminchy Court  
Dublin Road  
Portlaoise  
Co Laois R32 DTW5

**AUDITORS:**

Comptroller & Auditor General  
Treasury Building  
Dublin Castle  
Dublin 2.

**TELEPHONE:**

+353 (0) 57 8631912

**WEB ADDRESS:**

[www.alab.ie](http://www.alab.ie)

**E-MAIL ADDRESS:**

[info@alab.ie](mailto:info@alab.ie)

## AQUACULTURE LICENCES APPEALS BOARD

### ESTABLISHMENT OF BOARD

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

### FUNCTION

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

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

### STATUS

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

### COMPOSITION OF BOARD

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

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

## MEMBERSHIP OF BOARD

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

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

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

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

Mr. Jim Power's term of office expired on 10<sup>th</sup> April 2016. He was re-appointed on 17<sup>th</sup> June 2016 for a period of three years up to 16<sup>th</sup> June 2019.

Dr. Owen McIntyre's term of office expired on 10<sup>th</sup> April 2016. He was re-appointed on 17<sup>th</sup> June 2016 for a period of three years up to 16<sup>th</sup> June 2019.

Mr. Lorcán Ó Cinnéide was appointed for a three year term from 22nd October 2013 up to 21<sup>st</sup> October 2016. Mr. Ó Cinnéide resigned on 29 February 2016.

Mr. Brendan Brice was re-appointed on 17<sup>th</sup> June 2016 for a period of three years up to 16<sup>th</sup> June 2019.

There is currently a vacancy on the Board for Deputy Chairperson.

## 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 Act, the Board may engage such consultants or advisors as it considers necessary for the performance of its functions. Fees due to either are paid by the Board out of monies made available by the Oireachtas. With effect from the 2<sup>nd</sup> September 2008 the Board has hired and will continue to hire consultant Technical Advisers when necessary. 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 Act, an officer of the Minister who is an established civil servant and who is seconded to the Board for that purpose, either on a whole-time or part-time basis, shall act as Secretary to the Board. The part-time Secretary is Ms. Mary O'Hara.

## BOARD ACTIVITIES 2016

### APPEALS ON HAND AT 1 JANUARY 2016

At the commencement of 2016 the Board had 15 appeals in hand, namely Appeal references AP1/2015, and AP2/2015.

**AP1/2015** related to an appeal received from Dean Murphy against the decision of the Minister for Agriculture, Food and the Marine to refuse to grant Aquaculture and Foreshore Licences to Dean Murphy, Felane, Castletownbere, Co. Cork on site Ref: T05/579 N1 for the cultivation of oysters using bags and trestles on a site on the foreshore in Bear Haven Sound, Bantry Bay, Co Cork of the Minister for Agriculture, Food and the Marine.

The Board determined this appeal on 19 January 2016 and upheld the decision of the Minister to refuse an aquaculture licence for site T05/579 N1.

**AP2/2015** comprises 14 appeals against the Minister for Agriculture, Food and the Marine to grant Aquaculture and Foreshore Licences to Bradán Fanad Teo t/a Marine Harvest Ireland, Kindrum, Fanad, Letterkenny, Co. Donegal on site Ref: T05/555 for the cultivation of Atlantic Salmon; *Salmo Salar* on a site on the foreshore at Shot Head, Bantry Bay, Co Cork.

Pursuant to Section 42 (1) of the Fisheries (Amendment) Act, 1997, ("the Act"), the Board may, in its discretion, treat two or more appeals as, and the appellants, as parties to a single appeal. The Board decided to exercise that discretion and to consider all fourteen appeals as a single appeal, as they relate to the same licence application. Please note that the Board, in its discretion, may at any time separate such appeals.

**The appeals were received from:**

- Alec O' Donovan (Secretary) Save Bantry Bay – Ref AP2/1/15,
- Mrs. Bridget O' Sullivan on behalf of Residents of Roosk – Ref AP2/2/15,
- Mr. John Brendan O' Keefe - Ref AP2/3/15,
- Messrs Denis, Kieran & Jason O' Shea- Ref AP2/4/15,
- Ms Catherine McManus, Marine Harvest Ireland - Ref AP2/5/15,
- Mr. Con O' Leary, Chairman Bantry Salmon & Trout Anglers association – Ref AP2/6/15,
- Chris Harrington, Chairman Glengarriff Tourist Development Association - Ref AP2/7/15,
- Coomhola Salmon & Trout Anglers' Association c/o Teddy O'Brien - Ref AP2/8/15,
- Mr Billy Smyth, Chairman, Galway Bay Against Salmon Cages - Ref AP2/9/15,
- Mr Niall Greene, Salmon Watch Ireland Ltd. - Ref AP2/10/15,
- Mr John Hunt - Ref AP2/11/15,
- Mr Tony Lowes, Friends of the Irish Environment - Ref AP2/12/15,
- Mr Greg Forde, Inland Fisheries Ireland - Ref AP2/13/15 and
- Mr Noel Carr, Secretary, Federation of Irish Salmon & Sea Trout Anglers - Ref AP2/14/15.

The Board continued to deal with these appeals during 2016 but had not determined the appeals by the end of the year.

**APPEALS RECEIVED DURING 2016**

One appeal was received by the Board during the course of 2016.

**AP1/2016** related to an appeal received in December 2016 against the decision of the Minister for Agriculture, Food and the Marine to refuse an Aquaculture and Foreshore Licences to Mr Eamonn Caffrey for the cultivation of Pacific oysters on Site T11/85 on the foreshore in Drumcliff Bay, Co. Sligo.

The appeal had not been determined by the end of the year under review.

**LEGAL PROCEEDINGS**

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

There were no judicial reviews in 2016.

**PLANNING/ENVIRONMENTAL LAW DEVELOPMENTS**

Increasingly complex environmental policy and legislation, as well as an evolving body of case law is having a significant influence on how the Board is dealing with appeals which come before it. Much of the case law concerns environmental matters including requirements for environmental impact assessments and appropriate assessments under the Habitats Directive. The Board has spent considerable time in reviewing and updating its procedures for the consideration and determination of appeals to take account of all relevant legislation and emerging case law.



During 2016 the Board had a vacancy due to an expiry of a Board member's term in November 2014. This vacancy was filled on 17 June 2016. Two other Board member's terms of office expired in April 2016. As re-appointments were not made until 17 June 2016, this impacted adversely on the Board's ability to hold meetings, as for that period it was not quorate.

#### **CONSULTATIONS WITH OTHER BODIES**

ALAB is obliged to keep itself informed of the policies of certain bodies whose functions have a bearing on its work. These include other Government departments.

#### **CORPORATE GOVERNANCE**

Corporate Governance in ALAB is designed to follow the relevant 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, I confirm as follows:

1. No commercially significant developments affected ALAB in the period 1 January 2016 to 31 December 2016, 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, 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 save that in October 2017 it came to Aquaculture Licences Appeals Boards attention that board fees totalling €18,231 were paid under the one person one salary principle, to a board member who is a public servant, between May 2013 and December 2016. Aquaculture Licences Appeals Board are working with Department of Agriculture, Fisheries and the Marine to resolve this issue.
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;
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.

The number of Board meetings held in 2016 was five. Note that for part of the year, ALAB was not quorate. Attendance at the meetings was as follows:

Board Member	Number of Meetings Attended
Ms Imelda Reynolds	5/5
Mr Michael Sweeney	5/5
Mr Sean Murphy	5/5 (term expired 10 April 2016 and re-appointed 17 June 2016)
Mr Jim Power	5/5 (term expired 10 April 2016 and re-appointed 17 June 2016)
Dr Owen McIntyre	4/5
Mr Lorcán Ó Cinnéide	1/5 (resigned 29 February 2016 and eligible to attend 1 meeting only)
Mr Brendan Brice	2/5 (re-appointed 17 June 2016 and eligible to attend 2 meetings only)

### Audit Committee

There is one sub-committee to the Board - the Audit Committee - and I wish to record my appreciation of this Committee's work. During the year in review the Audit Committee met on two occasions, and reports of its meetings were made available to the ALAB Board

### IRISH LANGUAGE COMMITMENT

ALAB is committed to implementing the relevant parts of the Official Languages Act 2003. Signage and stationery are currently in both Irish and English.

### CODE OF ETHICS AND BUSINESS CONDUCT

A Code of Ethics and Business Conduct is in place for all the members of the Board and is posted on the website @ [www.alab.ie](http://www.alab.ie)

### WEBSITE

ALAB maintains an active website at [www.alab.ie](http://www.alab.ie)

### CONCLUDING REMARKS

I would like to formally thank Mr Lorcán Ó'Cinnéide for his sterling and invaluable contribution to the work of the ALAB board while he was a member. Lorcán served on the ALAB board for 13 years and during his tenure brought deep industry knowledge as well as shrewd judgment to bear for the benefit of the ALAB board.

I would like to take this opportunity to acknowledge the ALAB staff and external service providers, who were instrumental in assisting the ALAB Board during the year. As an organisation we have been managing a great deal of change while also striving to maintain good performance. There has been a significant contribution by the ALAB Secretary and her staff, and I thank them for their hard work, continued support and professionalism during 2016.

I would particularly like to acknowledge the real commitment of the ALAB Board members to the values of independence, integrity, professionalism and fairness. It has been a great pleasure to work with you during 2016.

I would also like to express appreciation to the officials from the Department of the Agriculture Food and the Marine for their support and assistance during the year. I look forward to continuing to work with staff, Board Members, and the Department as we continue the work of ALAB in the coming years.

## **Appendix 1**

### **List of persons engaged by the Board during 2016 pursuant to s.35 of the Fisheries (Amendment) Act**

#### **Technical Advice**

Altamar Ltd, Marine and Environmental Consultancy

Graham Saunders, Marine Ecologist and Environmental Consultant

RPS Consulting Engineers Ltd

#### **Legal**

Denis McSweeney – Solicitors

James Connolly - Senior Counsel

#### **Accountants**

Anne Brady McQuillans DFK

#### **Translation Services**

Word Perfect Translations



**Appendix 2**

**Audited Accounts for ALAB for Year ending 31 December 2016.**



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## **Aquaculture Licences Appeals Board**

**Financial Statements for the Year ending 31 December 2016**

# **Aquaculture Licences Appeals Board**

## **Financial Statements for the Year ending 31 December 2016**

<b>Contents</b>	<b>Page</b>
Board Members and General Information	1
Statement of Responsibilities of the Board	2
Statement of Internal Control	3
Report of the Comptroller and Auditor General	4
Statement of Income and Expenditure and Retained Revenue Reserves	5
Statement of Financial Position	6
Statement of Cash Flows	7
Notes to the Financial Statements	8



## **Aquaculture Licences Appeals Board**

### **Financial Statements for the Year ending 31 December 2016**

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

**Board Members:**

Ms. Imelda Reynolds (*Chairperson*)  
Mr. Brendan Brice (*Appointed 17 June 2016*)  
Dr. Owen McIntyre (*Re-appointed 17 June 2016*)  
Mr. Sean Murphy  
An t-Uasal Lorcan O'Cinneide (*Resigned 4 March 2016*)  
Mr. Jim Power (*Re-appointed 17 June 2016*)  
Mr. Michael Sweeney

**Secretary:**

Ms Mary O'Hara

**Business Address:**

Kilminichy Court  
Dublin Road  
Portlaoise  
Co. Laois

**Auditors**

The Comptroller & Auditor General  
3A Upper Mayor Street  
Dublin 1

**Bankers:**

Allied Irish Bank  
100 Grafton Street  
Dublin 2

**Solicitors:**

Denis McSweeney Solicitors  
16 Herbert Place  
Dublin 2

## **Aquaculture Licences Appeals Board**

### **Financial Statements for the Year ending 31 December 2016**

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


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 of 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 preparing those statements the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether the financial statements have been prepared in accordance with applicable accounting standards,
- prepare the financial statement 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 the 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.

On behalf of the Board

  
Ms. Imelda Reynolds  
Chairperson

Date: 1 December 2017

  
Mr. Jim Power  
Board Member

Date: 1/12/17

# **Aquaculture Licences Appeals Board**

## **Financial Statements for the Year ending 31 December 2016**

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

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

#### **Key Control Procedures**

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

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

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

- Regular review by the Board of periodic and annual financial reports. If a problem arises, the Board can then decide on corrective action required.
- The Audit Committee met twice in the year 2016 to review the financial affairs of Aquaculture Licences Appeals Board.
- An external accountant has been appointed to carry out the Review of Internal Control function of Aquaculture Licences Appeals Board on an annual basis. This work covered financial affairs, with the Fisheries Act and Procurement in 2016.
- There were three vacancies on the Board during the period March to September 2016 that resulted in the Board not having a quorum to hold a meeting during this period.

I confirm that the Board carried out a review of the effectiveness of internal financial control for 2016 at its meeting on 5th May 2017.

On behalf of the Board

  
Ms. Imelda Reynolds  
Chairperson

Date: 1 December, 2017

  
Mr. Jim Power  
Board Member

Date: 1/12/17

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**Aquaculture Licences Appeals Board**

**Financial Statements for the Year ending 31 December 2016**

**Report of the Comptroller and Auditor General**





## Comptroller and Auditor General

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

#### Aquaculture Licences Appeals Board

I have audited the financial statements of the Aquaculture Licences Appeals Board for the year ended 31 December 2016 under 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. The financial statements have been prepared in the form prescribed under Section 37 of the Act, and in accordance with generally accepted accounting practice.

#### Responsibilities of the Members of the Board

The Board is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view and for ensuring the regularity of transactions.

#### Responsibilities of the Comptroller and Auditor General

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

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

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

#### Scope of audit of the financial statements

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

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

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

In addition, I read the Board's annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

#### Opinion on the financial statements

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 as at 31 December 2016 and of its income and expenditure for 2016; and
- have been properly prepared in accordance with generally accepted accounting practice.

In my opinion, the accounting records of the Board were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

#### Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the information given in the Board's annual report is not consistent with the related financial statements or with the knowledge acquired by me in the course of performing the audit, or
- the statement on internal financial control does not reflect the Board's compliance with the Code of Practice for the Governance of State Bodies, or
- there are other material matters relating to the manner in which public business has been conducted.

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

Josephine Mooney  
For and on behalf of the  
Comptroller and Auditor General  
11 December 2017



## Aquaculture Licences Appeals Board

### Statement of Income and Expenditure and Retained Revenue Reserves

for the year ended 31 December 2016

	Notes	2016 €	2015 €
<b>Income</b>			
Oireachtas Grants	2	52,601	300,478
Appeal Income		381	3,047
Other Income		-	4,249
		<u>52,982</u>	<u>307,774</u>
<b>Expenditure</b>			
Staff Costs	3	52,601	50,478
Board Fees	4	34,975	38,903
Administration Charges	5	4,174	3,504
Legal & Professional Fees	5	47,638	43,179
Travel Expenses	5	<u>7,572</u>	<u>12,459</u>
		146,960	148,523
Surplus/ (Deficit) for year		(93,978)	159,251
Balance carried forward 1 January		145,439	(13,812)
Balance carried forward at 31 December		<u><u>51,461</u></u>	<u><u>145,439</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 12 form part of these financial statements.

On behalf of the Board

  
Ms. Imelda Reynolds  
Chairperson

  
Mr. Jim Power  
Board Member

Date: 1 December, 2017

Date: 1/12/17

# Aquaculture Licences Appeals Board

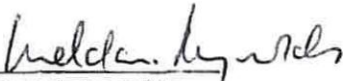
## The Statement of Financial Position

as at 31 December 2016


	Notes	2016 €	2015 €
<b>Current Assets</b>			
Receivables and Prepayments	7	3,212	5,326
Cash and Cash equivalents	8	<u>65,439</u>	<u>155,741</u>
		68,651	161,067
<b>Current Liabilities: (Amounts falling due within one year)</b>			
Payables	9	<u>(17,190)</u>	<u>(15,628)</u>
<b>Net Current Assets / (Liabilities)</b>		<u>51,461</u>	<u>145,439</u>
<b>Total Net Assets</b>		<u><u>51,461</u></u>	<u><u>145,439</u></u>
<b>Representing</b>			
Retained Revenue Reserves		<u><u>51,461</u></u>	<u><u>145,439</u></u>
		<u><u>51,461</u></u>	<u><u>145,439</u></u>

The Statement of Cash Flows and notes 1 to 12 form part of these financial statements.

On behalf of the Board

  
 Ms. Imelda Reynolds  
 Chairperson

Date: 1 December, 2017

  
 Mr. Jim Power  
 Board Member

Date: 1/12/17



## Aquaculture Licences Appeals Board

### Statement of Cash Flows

#### Reconciliation of Surplus/(Deficit) for the year to net cash inflow

	Notes	2016 €	2015 €
<b>NET Cash flows from operating activities</b>			
Surplus/ (deficit) for year		(93,978)	159,251
 (Increase)/decrease in receivables		 2,114	 (4,197)
Increase /(decrease) in payables		<u>1,562</u>	<u>(34,140)</u>
<b>Net Cash Inflow from Operation Activities</b>		<u>(90,302)</u>	<u>120,914</u>
 Net increase /(decrease) in cash and cash equivalents		 (90,302)	 120,914
Cash and cash equivalents at 1 January		<u>155,741</u>	<u>34,827</u>
Cash and cash equivalents 31 December	8	<u><u>65,439</u></u>	<u><u>155,741</u></u>

## Aquaculture Licences Appeals Board

### Financial Statements for the Year ending 31 December 2016

#### 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 2016 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), as promulgated by Chartered Accountants Ireland.

##### 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 Board has no employees other than the secretary and her assistant who are members of the standard civil service superannuation scheme. Accordingly the Board has no liability in respect of superannuation.

	2016 €	2015 €
<b>2 Revenue</b>		
Department of Agric. Food & Marine. C9.4	-	100,000
Department of Agric. Food & Marine. A10.7	52,601	200,478
Appeal Fees	381	3,047
Other Income	-	4,249
	<u>52,982</u>	<u>307,774</u>

##### 3 Remuneration and other pay costs

	2016 €	2015 €
Secretary and other staff member salaries	52,601	50,478
	<u>52,601</u>	<u>50,478</u>

The Secretary and one other member 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 pension levy, from their salaries.

#### 4 Board Members remuneration

The Board members received the following remuneration and travel and subsistence for the year ended 31 December 2016:

	Remuneration €		Travel & Subsistence €	
	2016	2015	2016	2015
Mr. Jim Power	4,857	5,985	662	754
Mr. Owen McIntyre	4,857	5,985	782	2,249
Mr. Sean Murphy	5,985	5,985	996	1,636
An t-Uasal Lorcán Ó Cinnéide	1,090	5,985	1,013	3,893
Imelda Reynolds (Chairperson)	8,978	8,978	569	914
Mr Michael Sweeney	5,985	5,985	741	1,858
Mr. Brendan Brice	3,223	-	451	-
	<u>34,975</u>	<u>38,903</u>	<u>5,214</u>	<u>11,304</u>

It came to Aquaculture Licences Appeals Boards attention in October 2017 that board fees totalling €18,231 were paid under the one person one salary principle, to a board member who is a public servant, between May 2013 and December 2016.

Aquaculture Licences Appeals Board are working with the Department of Agriculture, Fisheries and the Marine to resolve this issue.

#### 5 Expenditure

	2016 €	2015 €
Travel and subsistence - Board members and staff	7,572	12,459
General Expenses	872	222
Insurance	2,330	2,295
Telephone	646	642
Legal and professional fees	3,644	7,307
Other professional fees	32,568	23,050
Accountancy and payroll costs	8,426	9,821
Audit fees	3,000	3,000
Bank charges	326	346
Publications/Advertising	-	-
	<u>59,384</u>	<u>59,142</u>

#### 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 and Marine.

#### 7 Receivables

	2016 €	2015 €
Other Receivables	2,027	4,197
Prepayments	<u>1,185</u>	<u>1,129</u>
	<u>3,212</u>	<u>5,326</u>

#### 8 Cash and Cash Equivalents

	2016 €	2015 €
Current account	65,436	155,738
Petty cash	<u>3</u>	<u>3</u>
	<u>65,439</u>	<u>155,741</u>

#### 9 Payables

	2016 €	2015 €
Payables/Accruals	12,060	10,979
PAYE / PRSI payable	4,657	3,963
PSWT payable	<u>473</u>	<u>686</u>
	<u>17,190</u>	<u>15,628</u>

#### 10 Premises Note

The Aquaculture Licences Appeals Board occupies a premises at Kilminchy Court, Dublin Road, Portlaoise, Co. Laois. The main tenant of the building is the Agriculture Appeals Office. The Aquaculture Licences Appeals Board were not liable to any rent, rates or related service charges in 2016.

#### **11 Related Parties**

Key management personnel in the Aquaculture Licences Appeals Board consist of the members of the Board of Directors. Total compensation and expenses paid to key management personnel, amounted to €40,189 (2015: €50,207). For a breakdown of the remuneration and benefits paid to key management personnel, please refer to Note 4.

The Board adopted procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by Board Members and these procedures have been adhered to by the Board during the year 2016.

#### **12 Approval of Financial Statements**

The financial statements were approved by the Board on 7 March 2017