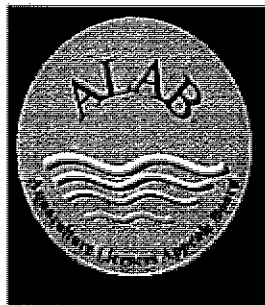
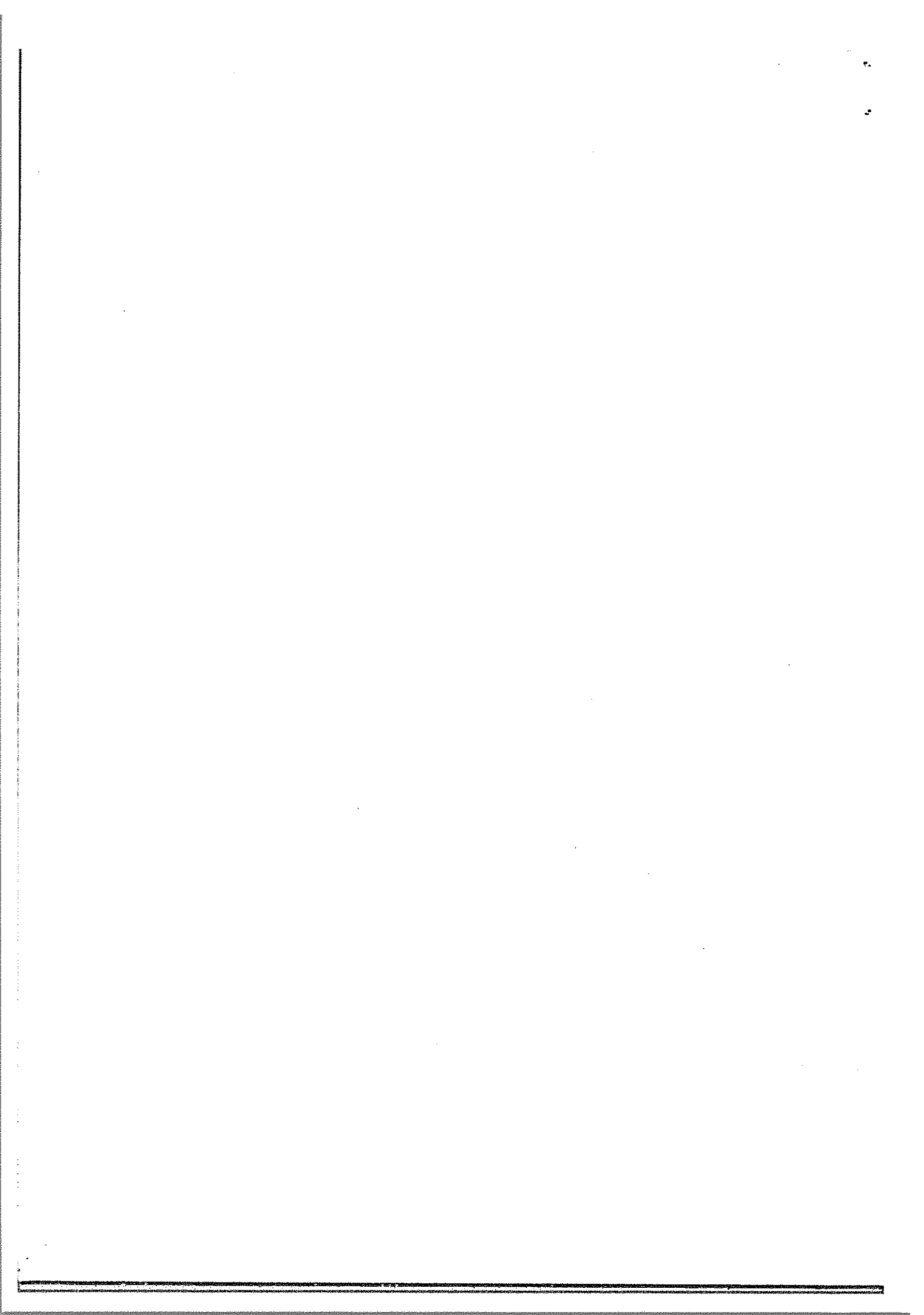


**AQUACULTURE
LICENCES
APPEALS BOARD**

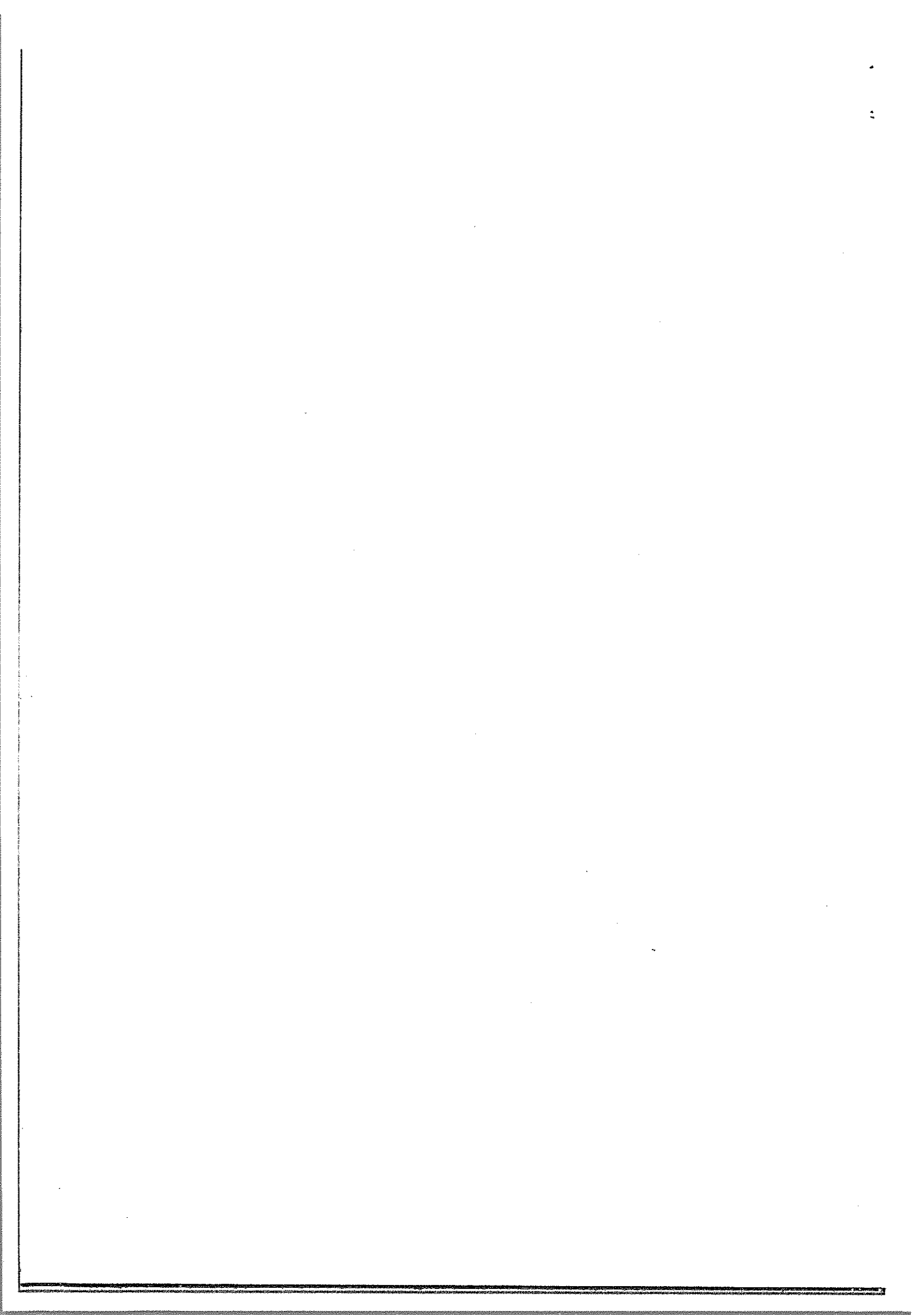


**ANNUAL REPORT
2015**



AQUACULTURE LICENCES APPEALS BOARD

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

I am pleased to include this Statement in the Board's eighteenth annual report in respect of the period from 1 January 2015 to 31 December 2015.

The number of Board meetings held in 2015 was nine:

Board Member	Number of Meetings Attended
Ms Imelda Reynolds	9/9
Mr Michael Sweeney	8/9
Mr Sean Murphy	9/9
Mr Jim Power	9/9
Dr Owen McIntyre	9/9
Mr Lorcán Ó Cinnéide	7/9

15 appeals were received by the Board during the course of 2015.

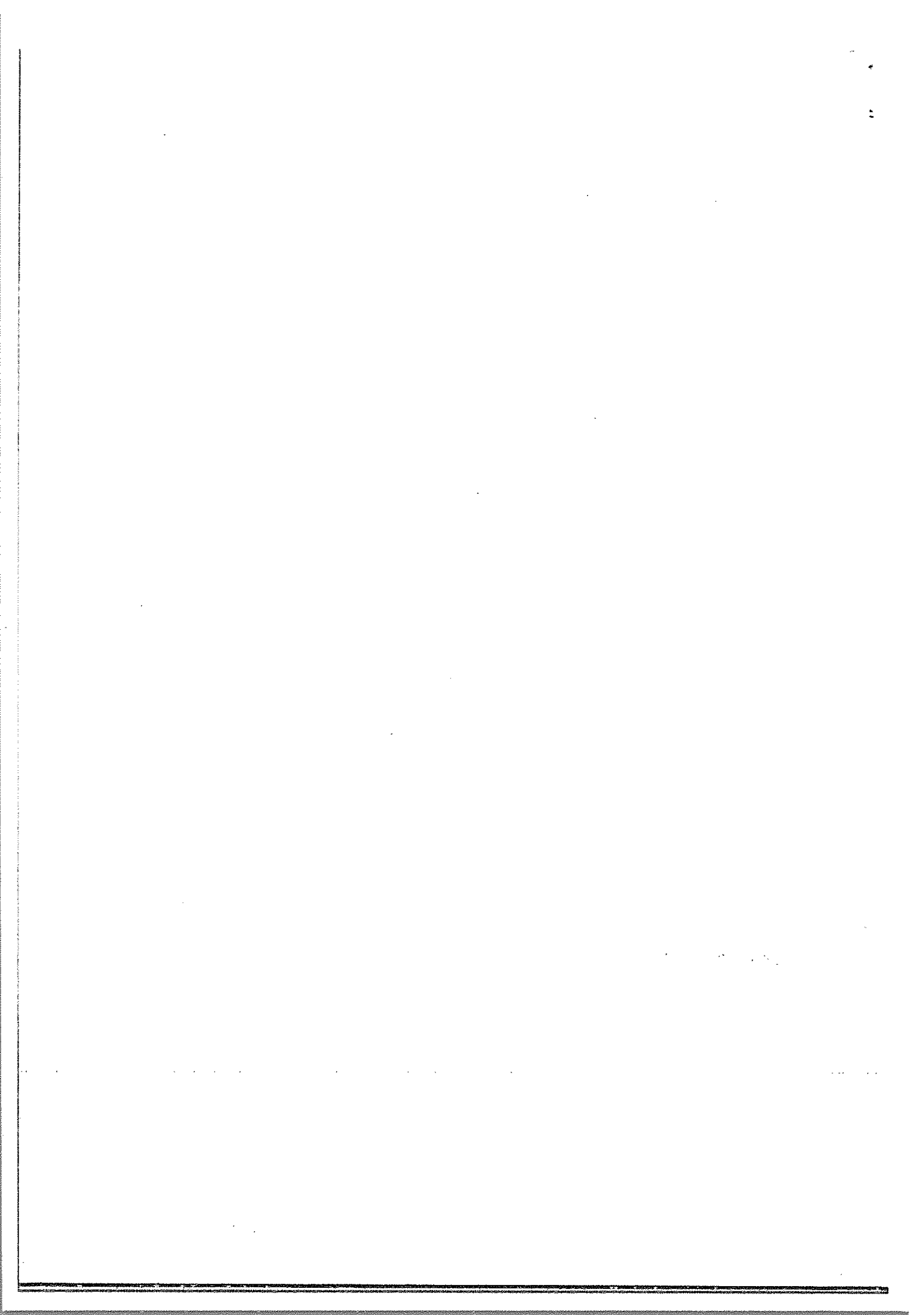
In respect of the requirements of the Code of Practice for the Governance of State Bodies, I confirm that all appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals are being carried out. I acknowledge that the Board is responsible for the System of Internal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

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

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

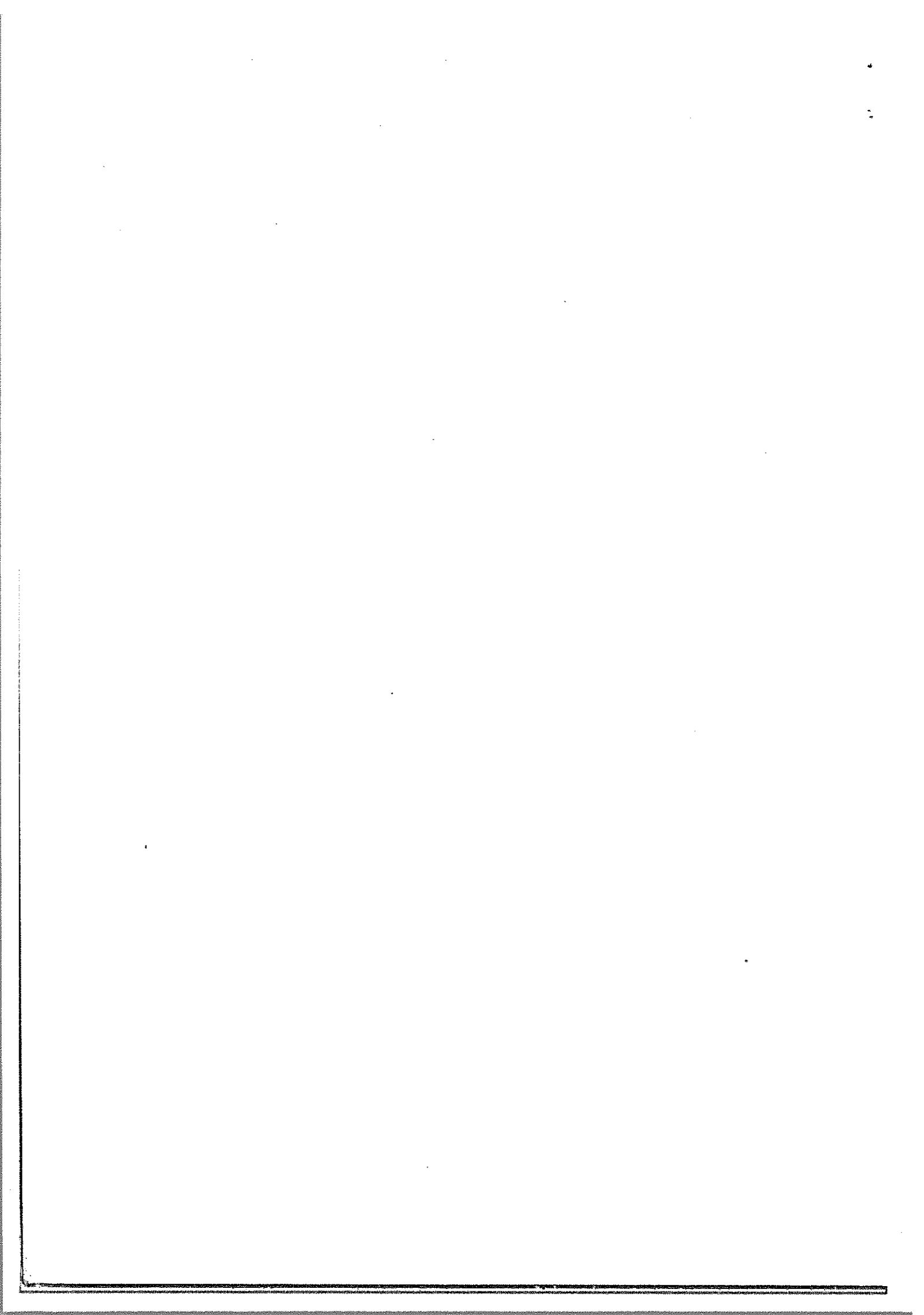
**Imelda Reynolds
Chairperson**

22 November, 2016



BOARD MEMBERS and GENERAL INFORMATION

CHAIRPERSON:	Ms Imelda Reynolds
ORDINARY MEMBERS:	Mr Sean Murphy
	Mr Lorcán Ó'Cinnéide
	Mr Michael Sweeney
	Mr Jim Power
	Dr Owen McIntyre
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
E-MAIL ADDRESS:	info@alab.ie



AQUACULTURE LICENCES APPEALS BOARD

ESTABLISHMENT OF BOARD

The Aquaculture Licences Appeals Board was established on 17th 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).

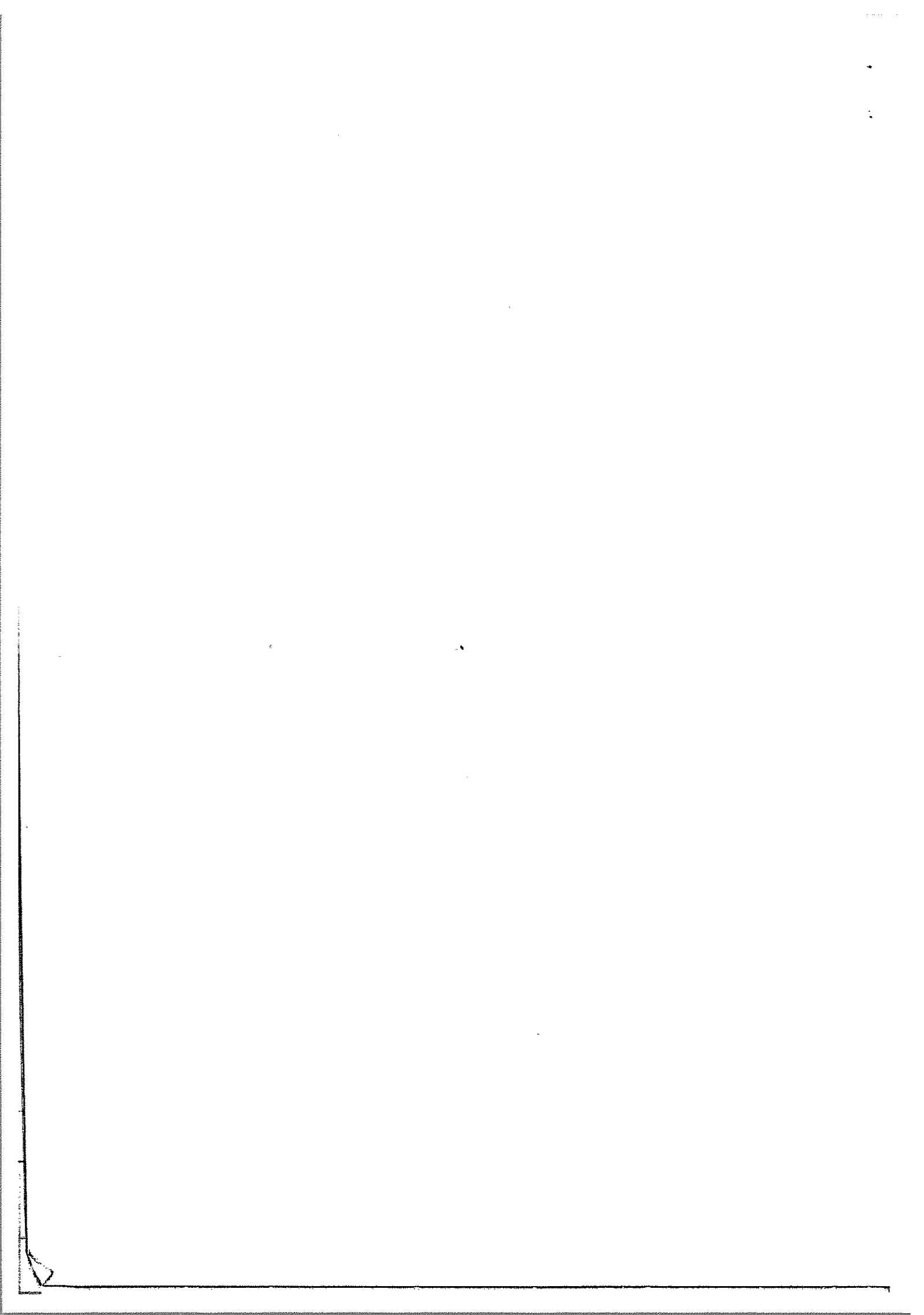
STATUS

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 8th January 2013 for a period of five years, up to 31st December 2017.

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

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

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

There is currently a vacancy on the Board since November 2014.

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.

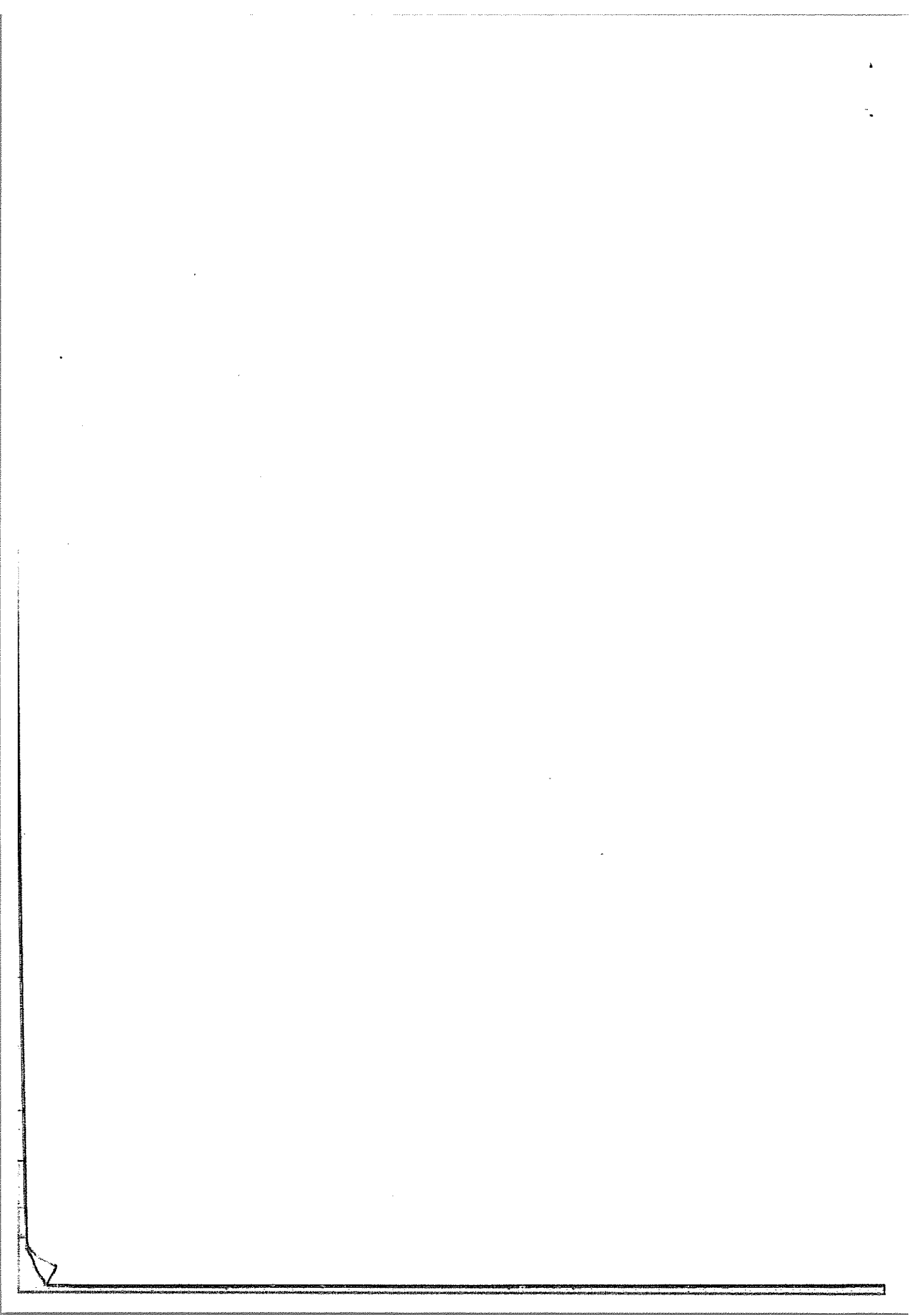
Under *Sections 43 and 44* of the 1997 Act, the Board must send a copy of the notice of appeal to the Minister and to each other party to the appeal.

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 moneys made available by the Oireachtas. With effect from the 2nd September 2008 the Board has hired and will continue to hire consultant Technical Advisers when necessary.

During the course of 2015, the Board engaged the services of Aquafact International Services Ltd, RPS Ltd (Oral Hearing for Owen) and Altemar Ltd to assist them in their consideration of appeals. Their reports are available on the Board's website, www.alab.ie

SECRETARIAT

Under *Section 32* of the Act, an officer of the Minister who is an established civil servant and who is seconded to the Board for that purpose, either on a whole-time or part-time basis, shall act as Secretary to the Board. The part-time Secretary is Ms. Mary O'Hara.

BOARD ACTIVITIES 2015

APPEALS ON HAND AT 1 JANUARY 2015

At the commencement of 2015 the Board had 29 appeals in hand, namely Appeal references AP2/2013, AP4/2014 and AP6/2014.

AP2/2013 in itself comprised 19 appeals in relation to applications for renewal of 33 licences on the foreshore in Killary Harbour, County Galway. The Board continued to deal with these appeals during 2014 but had not determined the appeals by the end of the year. An Oral Hearing was held on 20 January 2015.

The Board determined the appeals on 19 May 2015 to renew the 33 Licences subject to conditions.

AP4/2014 comprised 9 appeals against the decision of the Minister for Agriculture, Food and the Marine to grant Aquaculture and Foreshore Licences to Mr John Crowley, Faha, Adrigole, Beara, Co. Cork for the cultivation of oysters using bags and trestles on Site T5/573 N2, on the foreshore in Bantry Bay, Co. Cork.

The Board determined this appeal on 24 February 2015 to revoke the decision of the Minister to grant an aquaculture licence for site T05/573N2.

AP6/2014 concerned an appeal against the decision of the Minister by Sciana Mara Teo, against the inclusion of a Clause by the Minister for Agriculture, Food and the Marine to an Aquaculture and Foreshore Licences to Sciana Mara Teo, School Road, Dooagh, Achill, Co. Mayo on site Ref: T10/274 for the cultivation of oysters using bags and trestles on a site on the foreshore in Achill Sound, Co. Mayo.

The Board determined this appeal on 24 February 2015 by confirming the decision of the Minister to attach a condition to the Licence.

APPEALS RECEIVED DURING 2015

15 appeals were received by the Board during the course of 2015.

AP1/2015 related to 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 appeal had not been determined by the end of the year under review but was determined shortly thereafter.

AP2/2015 comprised 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. The appeal had not been determined by the end of the year and consideration is ongoing.

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 2015.

PLANNING/ENVIRONMENTAL LAW DEVELOPMENTS

Increasingly complex environmental policy and legislation, as well as an evolving body of case law is having a significant influence on how the Board is dealing with appeals which come before it. Much of the case law concerns Environmental Impact Assessment and more recently, Appropriate Assessment under the Habitats Directive has taken centre stage. The Board has reviewed its procedures where appropriate and made changes to processes in relation to conduct of appeals in light of the relevant legislation and emerging case law.

RESOURCES

During 2015 the Board had a vacancy due to an expiry of a Board members term in November 2014. No replacement was provided for the duration of 2015 and the vacancy continues to exist. The Board continues to be concerned with the delay in the replacement of members. Clerical support was provided in May 2015 to the Secretary.

CONSULTATIONS WITH OTHER BODIES

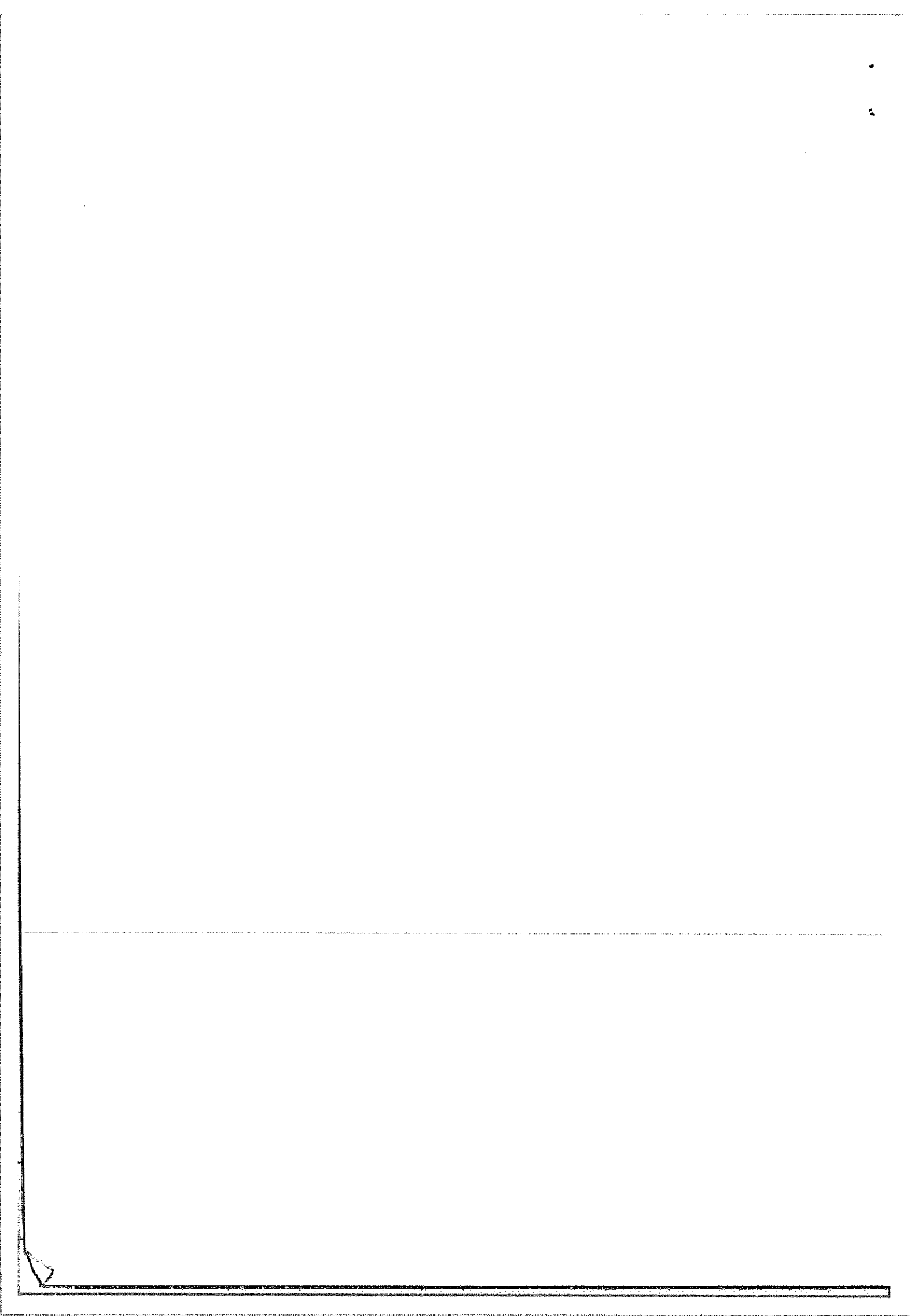
ALAB is obliged to keep itself informed of the policies of certain bodies whose functions have a bearing on its work. These include other Government departments.

CORPORATE GOVERNANCE

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

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

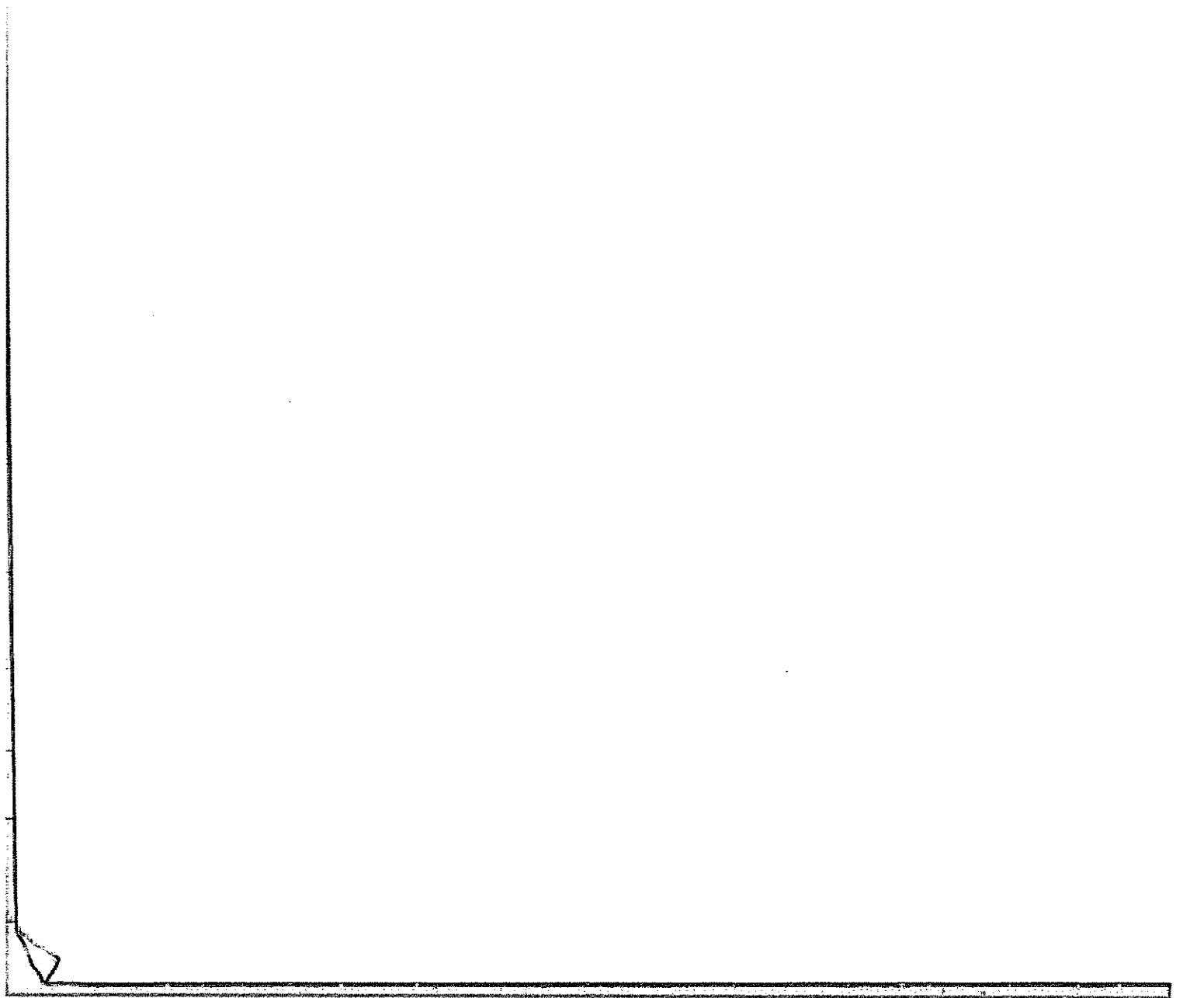
A Code of Ethics and Business Conduct is in place for all the members of the Board.

WEBSITE

ALAB maintains an active website at www.alab.ie

CONCLUDING REMARKS

Finally, I would like to extend my thanks to fellow Board Members and staff, for their hard work, continued support and professionalism during 2015 and to the various organisations and consultants who provide an invaluable service to ALAB. 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.



Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2015

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2015

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Statement of Internal Financial 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 2015

Board Members and General Information

Board Members:

Ms. Imelda Reynolds (*Chairperson*)
Dr. Owen McIntyre
Mr. Sean Murphy
An t-Uasal Lorcán Ó Cinnéide (*Retired 4 March 2016*)
Mr. Jim Power
Mr. Michael Sweeney

Secretary:

Ms Mary O'Hara

Business Address:

Kilminchy 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 2015

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

22/11/16



Mr. Sean Murphy
Board Member

22/11/16

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2015

Statement on Internal Financial Control

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

Key Control Procedures

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

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

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

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

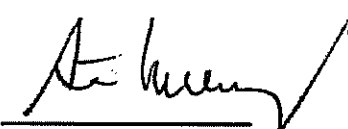
I confirm that the Board carried out a review of the effectiveness of internal financial control for 2015 at its meeting on 4th April 2016.

On behalf of the Board



Ms. Imelda Reynolds
Chairperson

22/11/16



Mr. Sean Murphy
Board Member

22/11/16

Aquaculture Licences Appeals Board
Financial Statements for the Year ending 31 December 2015
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 the Aquaculture Licences Appeals Board for the year ended 31 December 2015 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 2015 and of its income and expenditure for 2015; 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.

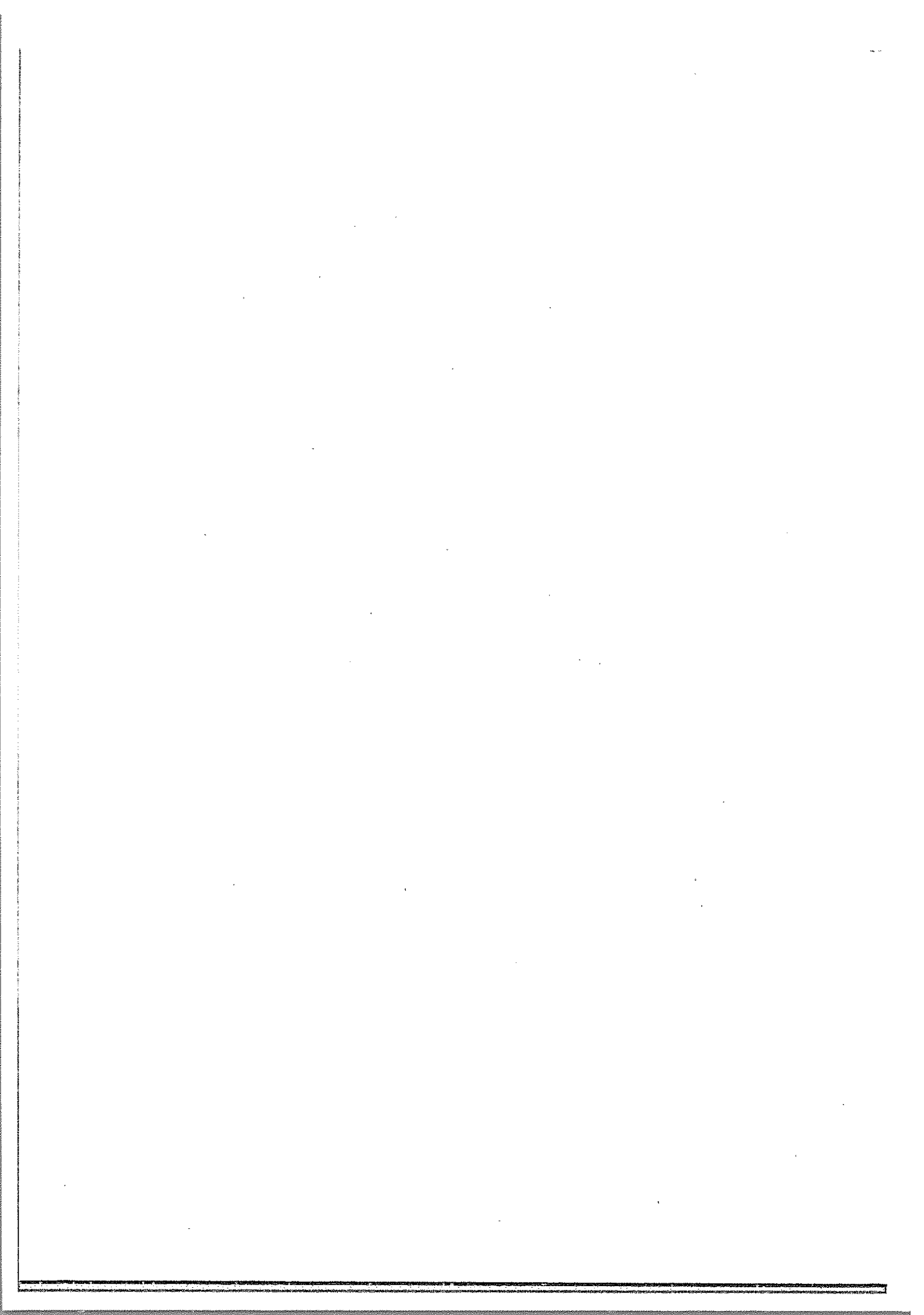
Matters on which I report by exception

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.

Patricia Sheehan
For and on behalf of the
Comptroller and Auditor General
30 November 2016



Aquaculture Licences Appeals Board

Statement of Income and Expenditure and Retained Revenue Reserves

for the year ended 31 December 2015

	Notes	2015 €	2014 €
Income			
Oireachtas Grants	2	300,478	170,909
Appeal Income		3,047	2,590
Other Income		<u>4,249</u>	<u>-</u>
		307,774	173,499
 Expenditure			
Staff Costs	3	50,478	20,909
Board Fees		38,903	41,782
Administration Charges		3,504	4,722
Legal & Professional Fees		43,179	109,312
Travel Expenses		<u>12,459</u>	<u>6,985</u>
		148,523	183,710
Surplus/ (Deficit) for year		159,251	(10,211)
Balance carried forward 1 January		(13,812)	(3,601)
 Balance carried forward at 31 December		 <u>145,439</u>	 <u>(13,812)</u>

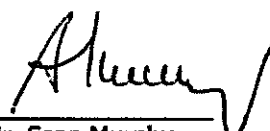
The Statement of Income and Expenditure Account and Retained Revenue Reserves includes all gains and losses recognised in the year.

The Statement of Cash Flows and notes 1 to 13 form part of these financial statements.

On behalf of the Board


 Ms. Imelda Reynolds
 Chairperson

22/11/16


 Mr. Sean Murphy
 Board Member

22/11/16

Aquaculture Licences Appeals Board


The Statement of Financial Position

as at 31 December 2015

	Notes	2015 €	2014 €
Current Assets			
Receivables and Prepayments	7	5,326	1,129
Cash and Cash equivalents	8	<u>155,741</u>	<u>34,827</u>
		161,067	35,956
Current Liabilities: (Amounts falling due within one year)			
Payables	9	<u>(15,628)</u>	<u>(49,768)</u>
Net Current Assets /(Liabilities)		<u>145,439</u>	<u>(13,812)</u>
Total Net Assets		<u><u>145,439</u></u>	<u><u>(13,812)</u></u>
Representing			
Retained Revenue Reserves		<u>145,439</u>	<u>(13,812)</u>
		<u><u>145,439</u></u>	<u><u>(13,812)</u></u>

The Statement of Cash Flows and notes 1 to 13 form part of these financial statements.

On behalf of the Board



Ms. Imelda Reynolds
Chairperson

22/11/16



Mr. Sean Murphy
Board Member

22/11/16

Aquaculture Licences Appeals Board

Statement of Cash Flows

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

	Notes	2015 €	2014 €
NET Cash flows from operating activities			
Surplus/ (deficit) for year		159,251	(10,211)
(Increase)/decrease in receivables		(4,197)	(8)
Increase /(decrease) in payables		(34,140)	(7,513)
Net Cash Inflow from Operation Activities		120,914	(17,732)
Net increase /(decrease) in cash and cash equivalents		120,914	-17,732
Cash and cash equivalents at 1 January		34,827	52,559
Cash and cash equivalents 31 December	8	155,741	34,827

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2015

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 Kilmindy 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 licenses.

b) Statement of compliance

The financial statements of Aquaculture Licences Appeals Board for the year ended 31st December 2015 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. These are Aquaculture Licences Appeals Boards' first set of financial statements prepared in accordance with FRS 102. The transition to FRS102 has not affected its reported financial position or performance.

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

Oireachtas Grant:

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas Grants which are recognised on a cash receipts basis.

Other Revenue:

Other revenue represents a refund from the Department of Social Protection in respect of PRSI ER costs in a previous

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 who is a member of the standard civil service superannuation scheme. Accordingly the Board has no liability in respect of superannuation.

	2015	2014
	€	€
2 Revenue		
Department of Agric. Food & Marine. C9.4	100,000	150,000
Department of Agric. Food & Marine. A10.7	200,478	20,909
Appeal Fees	3,047	2,590
Other Income	4,249	-
	<u>307,774</u>	<u>173,499</u>

3 Remuneration and other pay costs

	2015	2014
	€	€
Secretary salary	50,478	20,909
	<u>50,478</u>	<u>20,909</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.

	2015 €	2015 €
4 Board Members remuneration	38,903	41,782
	<u>38,903</u>	<u>41,782</u>

The Board members received the following remuneration and travel and subsistence for the year ended 31 December 2015:

	Remuneration €		Travel & Subsistence €	
	2015	2014	2015	2014
Mr. Jim Power	5,985	5,985	754	552
Mr. Owen McIntyre	5,985	5,985	2,249	882
Mr. Sean Murphy	5,985	5,985	1,536	1,349
An t-Uasal Lorcán Ó Cinnéide	5,985	5,985	3,893	1,200
Imelda Reynolds (Chairperson)	8,978	6,734	914	579
Mr Michael Sweeney	5,985	5,985	1,858	739
Mr. Brendan Brice		5,123		1,440
	<u>38,903</u>	<u>41,782</u>	<u>11,304</u>	<u>6,741</u>

	2015 €	2014 €
5 Expenditure		
Travel and subsistence	12,459	6,985
General Expenses	222	-
Insurance	2,295	2,286
Telephone	642	648
Legal and professional fees	7,307	78,300
Other professional fees	23,050	23,093
Accountancy and payroll costs	9,821	4,919
Audit fees	3,000	3,000
Bank charges	346	272
Publications/Advertising	-	1,516
	<u>59,142</u>	<u>121,019</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.

	2015 €	2014 €
7 Receivables		
Other Receivables	4,197	-
Prepayments	1,129	1,129
	<u>5,326</u>	<u>1,129</u>

	2015 €	2014 €
8 Cash and Cash Equivalents		
Current account	155,738	34,824
Petty cash	3	3
	<u>155,741</u>	<u>34,827</u>

	2015 €	2014 €
9 Payables		
Payables/Accruals	10,979	31,290
PAYE / PRSI payable	3,963	4,260
PSWT payable	686	14,218
	<u>15,628</u>	<u>49,768</u>

10 Statement of Income and Retained Revenue Reserves

2015

€

Balance brought forward at 1 January	0
Surplus / (Deficit) for period	<u>145,439</u>
Balance at 31 December	<u>145,439</u>

11 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 2015.

12 Board Members Interests

The Board adopted procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform in relation to the disclosure of interests by Board Members and these procedures have been adhered to by the Board during the year 2015.

13 Approval of Financial Statements

The financial statements were approved by the Board on 22nd November 2016.