

**AQUACULTURE  
LICENCES  
APPEALS BOARD**



**ANNUAL REPORT  
2018**

**AQUACULTURE LICENCES APPEALS BOARD**

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

**ANNUAL REPORT AND ACCOUNTS 2018**

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 twenty-first Annual Report and Accounts for the year ending 31st December, 2018.

  
Imelda Reynolds-  
Chairperson

31 January, 2020

**BOARD MEMBERS and GENERAL INFORMATION**

<b>CHAIRPERSON:</b>	Ms Imelda Reynolds
<b>DEPUTY CHAIRPERSON:</b>	Mr Michael Sweeney
<b>ORDINARY MEMBERS:</b>	Mr Jim Power
	Dr Owen McIntyre
	Mr Brendan Brice
	Mr Michael Mulloy
	Mr Francis O'Donnell
<b>SECRETARY:</b>	Ms Mary O'Hara
<b>OFFICE ADDRESS:</b>	Kilminchy Court Dublin Road Portlaoise Co Laois R32 DTW5
<b>AUDITORS:</b>	Comptroller & Auditor General Treasury Building Dublin Castle Dublin 2. D01 PF72
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## 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, 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, the Board consists of a Chairman and six other members.

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

Mr. Michael Sweeney was reappointed to the Board for a further five-year period from 1 January 2018 to 31 December 2022. On 24 January 2018 Mr. Sweeney was appointed as Deputy Chair of the Board.

Mr. Sean Murphy, as a consequence of the provisions of section 24(3) of the 1997 Act was required to vacate the Board on 20 May 2018, on reaching the age specified in the 1997 Act.

Mr. Jim Power was re-appointed to the Board on 17 June 2016 for a period of three years up to 16 June 2019.

Dr. Owen McIntyre was re-appointed to the Board on 17 June 2016 for a period of three years up to 16 June 2019.

Mr. Brendan Brice was re-appointed to the Board on 17 June 2016 for a period of three years up to 16 June 2019.

Mr. Michael Mulloy was appointed to the Board on 6 June 2018 for a period of five years, up to 5 June 2023.

Mr. Francis O'Donnell was appointed to the Board on 25 July 2018 for a period of three years, up to 24 July 2021.

## 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 consultants and advisors 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 full-time Secretary to the Board is Ms. Mary O'Hara.

## **BOARD ACTIVITIES 2018**

### **APPEALS ON HAND AT 1 JANUARY 2018**

At the commencement of 2018 the Board had 30 appeals on hand, namely Appeal references AP2/1-14 /2015, AP1-4/2017, AP6/2017 and AP7-11/2017.

### **SHOT HEAD, BANTRY BAY, CO CORK**

**AP2/1-14/2015** comprises of 14 appeals against the Minister for Agriculture, Food and the Marine to grant an Aquaculture Licence 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. The Board, in its discretion, may at any time separate such appeals.



AP2/1-14/2015	
Appeal Ref	Appellant
AP2/1/15	Alec O'Donovan (Secretary) Save Bantry Bay
AP2/2/15	Bridget O'Sullivan on behalf of Residents of Roosk
AP2/3/15	John Brendan O'Keeffe
AP2/4/15	Denis, Kieran and Jason O'Shea
AP2/5/15	Mr Con O'Leary (Chairman) Bantry Salmon & Trout Anglers Association
AP2/6/15	Ms Catherine McManus, Marine Harvest Ireland
AP2/7/15	Harrington/O'Sullivan/ Murphy/Forker
AP2/8/15	Coomhola Salmon & Trout Anglers Association c/o Teddy O'Brien
AP2/9/15	Mr Billy Smyth (Chairman) Galway Bay Against Salmon Cages
AP2/10/15	Mr Niall Greene, Salmon Watch Ireland
AP2/11/15	John Hunt
AP2/12/15	Mr Tony Lowes, Friends of the Irish Environment
AP2/13/15	Mr Greg Forde, Inland Fisheries Ireland
AP2/14/15	Mr Noel Carr, Secretary, Federation of Irish Salmon & Sea Trout Anglers

The Board continued to deal with these appeals during 2018 but had not determined the appeals by the end of the year. As provided for in Section 56(3) of the Act, the Board has extended the time for determination of these Appeals to 31 March 2020.

#### **BRAADE STRAND, CO DONEGAL**

**AP1-4/2017 and AP6/2017** comprises 11 appeals against the decisions of the Minister for Agriculture, Food and the Marine to grant Aquaculture Licences for Pacific Oysters in Braade Strand, Gweedore Bay, Co Donegal.

Pursuant to Section 42 (1) of 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 in respect of Appeals AP1-4/2017 and AP6/2017 at Braade Strand, Gweedore Bay, Co Donegal and consider all 11 appeals as a single appeal, as they relate to the same or adjacent licence areas. The Board, in its discretion, may at any time separate such appeals.

AP1-4/2017 & AP6/2017			
Appeal Ref	Site Ref	Appellant	Licencee
AP1/1/2017	T12/410 A&B	Carrickfinn Trust Company Ltd by Guarantee & Others	Thierry Gillardeau & Desmond Moore
AP1/2/2017	T12/410 A&B	Coiste Timpeallachta an Ghaoith f/c Áislann Rann na Feirste	Thierry Gillardeau & Desmond Moore
AP2/1/2017	T12/419 A, B & C	Carrickfinn Trust Company Ltd by Guarantee & Others	Celtic Kerber Ltd
AP2/2/2017	T12/419 A, B & C	Anraí Ó Domhnaill T/A Carrickfinn Wild Atlantic	Celtic Kerber Ltd
AP2/3/2017	T12/419 A, B & C	Coiste Timpeallachta an Ghaoith f/c Áislann Rann na Feirste	Celtic Kerber Ltd
AP3/1/2017	T12/430 A & B	Carrickfinn Trust Company Ltd by Guarantee & Others	John Boyle Ltd
AP3/2/2017	T12/430 A & B	Coiste Timpeallachta an Ghaoith f/c Áislann Rann na Feirste	John Boyle Ltd
AP4/1/2017	T12/438 A & B	Carrickfinn Trust Company Ltd by Guarantee & Others	Gary Boyle Ltd



AP4/2/2017	T12/438 A & B	Coiste Timpeallachta an Ghaoith f/c Áislann Rann na Feirste	Gary Boyle Ltd
AP6/1/2017	T12/461A	Coiste Timpeallachta an Ghaoith f/c Áislann Rann na Feirste	Brendan Boyle
AP6/2/2017	T12/461A	Carrickfinn Trust Company Ltd by Guarantee & Others	Brendan Boyle

The above appeals had not been determined by the end of 2018. As provided for in Section 56(3) of the Act, the Board has extended the time for determination of these Appeals to 31 March 2020.

#### **TRAWBREAGA BAY, CO DONEGAL**

**AP7 - 11/2017** comprised of five (5) appeals against the decisions of the Minister for Agriculture, Food and the Marine to refuse Aquaculture Licences for Pacific Oysters in Trawbreaga Bay, Co Donegal

Pursuant to Section 42 (1) of 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 in respect of Appeals AP7-11 Trawbreaga, Donegal and to consider all five (5) appeals as a single appeal, as they relate to the same or adjacent licence areas.

Appeal Ref	Site Ref	Appellant	Licencee
AP7/2017	T12/470	Michael McLaughlin	Michael McLaughlin
AP8/2017	T12/426	James Ball	James Ball
AP9/2017	T12/471	Marjorie Doherty	Marjorie Doherty
AP10/2017	T12/475	Michael and Eunan McLaughlin	Michael and Eunan McLaughlin
AP11/2017	T12/434	Barr Oysters	Barr Oysters

The Board determined these Appeals on 14 November 2018 pursuant to section 40(4)(b) of the Act by determining the application for the licence as if the application had been made to the Board in the first instance.

#### **APPEALS RECEIVED DURING 2018**

Fifty (50) Appeals were received by the Board during the course of 2018, representing an increase of almost 300% on the level of appeals received in 2017.

#### **INISHFARNARD, CO CORK**

**AP1/2018** related to an appeal against the decision of the Minister for Agriculture, Food and the Marine to amend an existing Aquaculture Licence to Marine Harvest for the cultivation of Atlantic Salmon on site T5/233 at Inishfarnard, Co. Cork.

Appeal Ref	Site Ref	Appellant	Licencee
AP1/2018	T5/233	Marine Harvest Ireland	Marine Harvest Ireland

The Board determined the Appeal on 4 May 2018 pursuant to section 40(4)(c) of the Act by substituting its decision on the matter for that of the Minister.

**LOUGH SWILLY, CO DONEGAL**

**AP2 - 5/2018** comprised of four (4) appeals against the decisions of the Minister for Agriculture, Food and the Marine to grant Aquaculture Licences for the cultivation of Mussels/Pacific Oysters at Sites in Lough Swilly, Co. Donegal.

Pursuant to Section 42 (1) of 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 in respect of Appeals AP2-5/2018 in Lough Swilly, Co Donegal and to consider all four (4) appeals as a single appeal, as they relate to the same or adjacent licence areas.

Appeal Ref	Site Ref	Appellant	Licencee
AP2/2018	T12/37	Lough Swilly Wild Oyster Society Limited	Lough Swilly Shellfish Growers Co-operative Society Ltd
AP3/2018	T12/37	Coastwatch Ireland	Lough Swilly Shellfish Growers Co-operative Society Ltd
AP4/2018	T12/37	Adrien Weir	Lough Swilly Shellfish Growers Co-operative Society Ltd
AP5/2018	T12/343	Lough Swilly Wild Oyster Society Limited	Alan O'Sullivan

The above appeals had not been determined by the end of 2018. The Board determined the Appeals on 19 February 2019, by determining, pursuant to Section 40 (4)(a) of the Act, to confirm the decisions of the Minister.

**DUNMANUS BAY, CO CORK**

**AP6/1-2/2018** comprises of two (2) appeals against the decision of the Minister for Agriculture, Food and the Marine to grant an Aquaculture Licence to Dunmanus Bay Mussels Ltd., for the cultivation of Mussels using longlines and ropes at outer Dunmanus Bay, Co. Cork on Site T05/590A

Appeal Ref	Appellant	Licencee
AP6/1/2018	Barry Doyle Solicitors on behalf of Angela Putz, Robert Putz, Angela Putz Jr., Anna Putz and Cashelfean Developments Ltd and Dunmanus Bay Marine Association	Dunmanus Bay Mussels Ltd
AP6/2/2018	Victor & Lynda Morgan	Dunmanus Bay Mussels Ltd

The above appeals had not been determined by the end of 2018. As provided for in Section 56(3) of the Act, the Board has extended the time for determination of these appeals to 31 March 2020.

**BANNOW BAY, CO WEXFORD**

**AP7/1-3/2018** comprised of three (3) appeals against the decisions of the Minister for Agriculture, Food and the Marine to refuse to grant Aquaculture Licences for the cultivation of Oysters using bags and trestles at sites in Bannow Bay, Co. Wexford.



Appeal Ref	Site Ref	Appellant	Licencee
AP7/1/2018	T03/87A	Hook Head Shellfish Ltd	Hook Head Shellfish Ltd
AP7/2/2018	T03/88A, B & C	Fitzpatrick Oysters Ltd	Fitzpatrick Oysters Ltd
AP7/3/2018	T03/86A, B & C	Tomás Ffrench	Tomás Ffrench

Pursuant to Section 42 (1) of 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 in respect of Appeals AP7/1-3/2018, Bannow Bay, Co. Wexford and to consider all three (3) appeals as a single appeal, as they relate to the same or adjacent licence areas.

The above appeals had not been determined by the end of 2018. The Board determined the Appeals on 18 June 2019, by determining, pursuant to Section 40(4)(a) of the Act, to confirm the decisions of the Minister to refuse to grant the aquaculture licences applied for.

**AP8/2018** related to an appeal against the decision of the Minister for Agriculture, Food and the Marine to refuse to grant an Aquaculture Licence to AG Oysters Ltd., for the cultivation of Pacific Oysters using bags and trestles at Bannow Bay, Co. Wexford on Site T03/96.

Appeal Ref	Site Ref	Appellant	Licencee
AP8/2018	T03/96	AG Oysters Ltd	AG Oysters Ltd

The above appeal had not been determined by the end of 2018. The Board determined the Appeal on 18 June 2019 by determining, pursuant to section 40(4)(a) of the Act, to confirm the decision of the Minister to refuse to grant the aquaculture licence applied for.

#### **BALLYMACODA BAY, CO CORK**

**AP9/2018** relates to an appeal against the decision of the Minister for Agriculture, Food and the Marine to refuse to grant an Aquaculture Licence to Mr Killian Tighe, Mr Marc Perdriel and Mr Michel Mousset, c/o Utterly Oysters Ltd, for the cultivation of Oysters in the intertidal part on the foreshore on Site T05/545A at Ballymacoda Bay, Co Cork.

Appeal Ref	Site Ref	Appellant	Licencee
AP9/2018	T05/545A	Mr Killian Tighe & Mr Marc Perdriel	Mr Killian Tighe, Mr Marc Perdriel and Mr Michel Mousset

The above appeal had not been determined by the end of 2018. As provided for in Section 56(3) of the Act, the Board has extended the time for determination of this Appeal to 31 December 2019.

#### **LOUGHROS BEG BAY, CO DONEGAL**

**AP10/2018** related to an appeal against the decision of the Minister for Agriculture, Food and the Marine to refuse to grant an Aquaculture Licence to Mr Charles McHugh for the cultivation of Pacific Oysters using bags and trestles on the eastern portion of Loughros Beg Bay, Co Donegal on Site T12/431.

Appeal Ref	Site Ref	Appellant	Licencee
AP10/2018	T12/431	Mr Charlie McHugh and Mr Vincent McGavigan	Mr Charles McHugh



The above appeal had not been determined by the end of 2018. The Board determined the Appeal on 4 November 2019 by determining, in accordance with section 4 of the Fisheries and Foreshore (Amendment) Act, 1998, that it would not determine the Appeal as the licence applicant commenced to engage in aquaculture at the place or waters to which the Appeal (an application) related before a licence was granted under the Act.

**AP11/2018** relates to an appeal against the decision of the Minister for Agriculture, Food and the Marine to grant an Aquaculture Licence to Mr Barry McGuinness for the cultivation of Pacific Oysters using bags and trestles on the eastern portion of Loughros Beg Bay, Co Donegal on Site T12/498A.

Appeal Ref	Site Ref	Appellant	Licencee
AP11/2018	T12/498	Ms Sheila McFerran & Ors	Mr Barry McGuinness

The above appeal had not been determined by the end of 2018. As provided for in Section 56(3) of the Act, the Board has extended the time for determination of the Appeal to 31 March 2020.

#### **BROADHAVEN BAY, CO MAYO**

**AP12/2018** related to an appeal against the decision of the Minister for Agriculture, Food and the Marine to refuse an Aquaculture Licence to Tony McGrath, for the cultivation of Pacific Oysters using bags and trestles at Broadhaven Bay, Co Mayo on Sites T10/81A&B.

Appeal Ref	Site Ref	Appellant	Licencee
AP12/2018	T10/81A&B	Tony McGrath	Tony McGrath

The above appeal had not been determined by the end of 2018. The Board determined the Appeal on 4 November 2019 pursuant to section 40(4)(b) of the Act by determining the application for the licence as if the application had been made to the Board in the first instance.

#### **CASTLEMAINE HARBOUR, CO KERRY**

A total of thirty-two (32) appeals were received against the decisions of the Minister for Agriculture, Food and the Marine to refuse to grant Aquaculture Licences for the cultivation of Pacific Oysters using bags and trestles on sites in Castlemaine Harbour.

Castlemaine Harbour			
Appeals against the decisions of the Minister for Agriculture, Food and the Marine to refuse to grant Aquaculture Licences for the cultivation of Pacific Oysters using bags and trestles at Castlemaine Harbour.			
Appeal Ref	Site Ref	Appellant	Licencee
AP13/2018	T06/376	Patrick O'Sullivan	Patrick O'Sullivan
AP14/2018	T06/403A	Emmet Casey & Michael Sugrue	Emmet Casey & Michael Sugrue
AP15/2018	T06/404A	Emmet Casey & Michael Sugrue	Emmet Casey & Michael Sugrue
AP16/2018	T06/413A	Michael Sugrue	Michael Sugrue
AP17/2018	T06/417A	Noel Foley	Noel Foley
AP18/2018	T06/420	Patrick & Joseph O'Sullivan	Patrick & Joseph O'Sullivan
AP19/2018	T06/423	Patrick Sugrue, Peter	Patrick Sugrue, Peter



		Tighe & Michael Sugrue	Tighe & Michael Sugrue
AP20/2018	T06/437A	Realt Na Mara	Realt Na Mara
AP21/2018	T06/355	Teahan Partners	Teahan Partners
AP22/2018	T6/382/3/4A	Danny O'Sullivan	Danny O'Sullivan
AP23/2018	T06/385A	Gerard O'Reilly	Gerard O'Reilly
AP24/2018	T06/400A	Liam Teahan	Liam Teahan
AP25/2018	T06/470A	Barry Clarke	Barry Clarke
AP26/2018	T06/472	Nigel Sheehan	Nigel Sheehan
AP27/2018	T06/476	Jonathan O'Connor	Jonathan O'Connor
AP28/2018	T06/477	Jonathan O'Connor	Jonathan O'Connor
AP29/2018	T06/368	Martin Riordan	Martin Riordan
AP30/2018	T6/369	Frank Riordan	Frank Riordan
AP31/2018	T06/373	Patrick Ashe	Patrick Ashe
AP32/2018	T06/375	William Casey	William Casey
AP33/2018	T06/378 & 391	John Cronin O'Reilly	John Cronin O'Reilly
AP34/2018	T06/398	Michael Scannell	Michael Scannell
AP35/2018	T06/401	John & Martin Riordan	John & Martin Riordan
AP36/2018	T06/405	John J Reilly	John J Reilly
AP37/2018	T06/433	Liam Hayes	Liam Hayes
AP38/2018	T06/439	Gerard Casey	Gerard Casey
AP39/2018	T06/446	Liam Hayes	Liam Hayes
AP40/2018	T06/454	Michael O'Connor	Michael O'Connor
AP41/2018	T06/458	Gerald McCarthy	Gerald McCarthy
AP42/2018	T06/465	John J Reilly	John J Reilly
AP43/2018	T06/392	Gerard O'Reilly	Gerard O'Reilly
AP44/2018	T06/466	Gerard O'Reilly	Gerard O'Reilly

The above appeals had not been determined by the end of 2018. As provided for in Section 56(3) of the Act, the Board has extended the time for determination of these Appeals to 28 February 2020.

#### **BANK HARBOUR, CO CORK**

**AP45/2018** relates to an appeal against the decision of the Minister for Agriculture, Food and the Marine to grant Aquaculture and Foreshore Licences to Wild Atlantic Sea Products Ltd., South Allihies, Allihies, Beara, Co Cork, Site Ref T5/591 for the cultivation of seaweeds using a longline grid system on a site on the foreshore adjacent to Bank Harbour, Castletownbere, Bantry Bay, Co. Cork.

Appeal Ref	Site Ref	Appellant	Licencee
AP45/2018	T5/591	Marine Harvest Ireland	Wild Atlantic Sea Products Ltd.

The above appeal had not been determined by the end of 2018. As provided for in Section 56(3) of the Fisheries (Amendment) Act 1997, the Board has extended the time that the Appeal will be determined to 28 February 2020.

#### **CLOGGA BAY, CO WICKLOW**

**AP46/2018** related to an appeal against the decision of the Minister for Agriculture, Food and the Marine to grant an Aquaculture Licence to Irish Mussel Seed Co Ltd., Site Ref T32/27

for the collection of mussel spat using longlines on a site on the foreshore in an area on the foreshore between Clogga Bay and Kilmichael Point, Co Wicklow.

Appeal Ref	Site Ref	Appellant	Licencee
AP46/2018	T32/27	Irish Mussel Seed Co Ltd	Marion Rueter

The above appeal had not been determined by the end of 2018. The Board determined the Appeal on 18 June 2019 by determining, pursuant to section 40(4)(a) of the Act, to confirm the decision of the Minister to grant the aquaculture licence applied for.

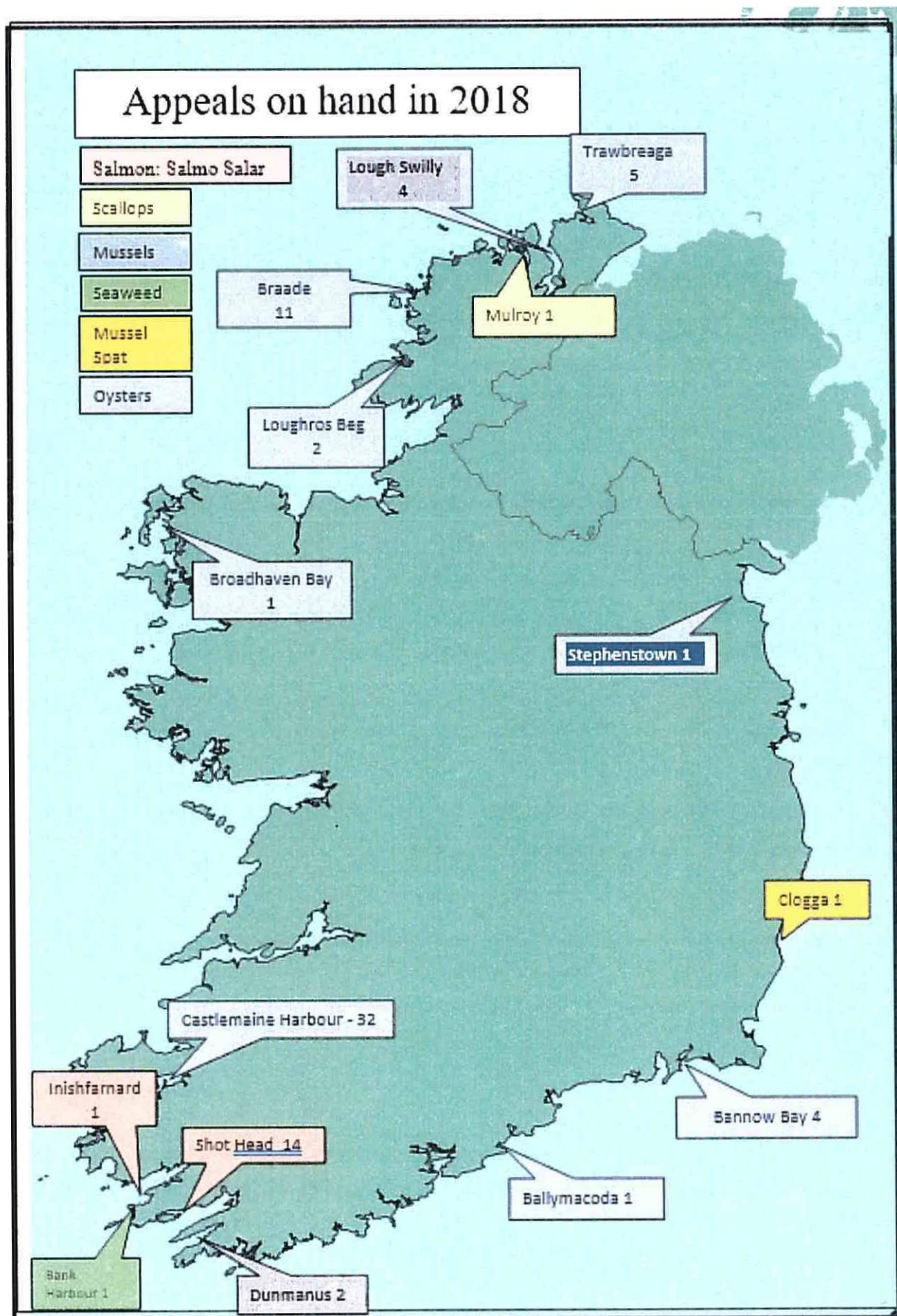
#### MULROY BAY, CO DONEGAL

AP47/2018 related to an appeal against the decision of the Minister for Agriculture, Food and the Marine to grant an Aquaculture Licence to NorthWest Shellfish Ltd, Upper Carrick, Carrigart, Letterkenny, Co Donegal Site Ref T12/203 for the cultivation of scallops on a site in Mulroy Bay, Co Donegal.

Appeal Ref	Site Ref	Appellant	Licencee
AP46/2018	T12/203	NorthWest Shellfish Ltd	NorthWest Shellfish Ltd

The above appeal had not been determined by the end of 2018. The Board determined the Appeal on 18 June 2019, by determining, pursuant to Section 40(4)(a) of the Act, to confirm the decision of the Minister to grant an aquaculture licence.





## **LEGAL PROCEEDINGS**

In accordance with Section 73 of the Fisheries (Amendment) Act, 1997, a person can apply for judicial review of a determination of the Board.

During 2018 Lough Swilly Oyster Society Limited (the Applicant) issued proceedings against the Board and the Minister for Agriculture, Food and the Marine under Record No: 189/2018JR. The purpose of the proceedings was to seek orders/declarations that the Applicant was entitled to have certain appeals heard by the Board and that the Applicant's appeals had been lodged within the timeframe specified in the Act. The Board was concerned it did not have a statutory entitlement to consider the appeals having regard to the date when the Ministerial notice was published and advised the Applicant it was making enquires. Having concluded its enquiries, the Board advised the Applicant that the appeals were brought within time and could be considered by the Board. The Applicant had in the meantime initiated the proceedings. The application was subsequently struck out by consent.

## **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.

## **RESOURCES**

No additional resources were provided during 2018

## **CONSULTATIONS WITH OTHER BODIES**

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

## **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 2018 to 31 December 2018, 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;
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 2018 was seven. Attendance at the meetings was as follows (the figure in brackets being the number of meetings the relevant Board member was eligible to attend):

Board Member	Number of Meetings Attended
Ms Imelda Reynolds	7 (7)
Mr Michael Sweeney	7 (7)
Mr Sean Murphy	2 (2)
Mr Jim Power	5 (7)
Dr Owen McIntyre	4 (7)
Mr Brendan Brice	7 (7)
Michael Mulloy	4 (4)
Francis O'Donnell	4 (4)



### 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 four occasions, and reports of its meetings were made available to the ALAB Board

Member	Number of Meetings Attended (the figure in brackets being the number of meetings the relevant Board member was eligible to attend)
Mr Michael Sweeney Chairperson	4
Mr Jim Power	3
Mr Brendan Brice	4

### 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 at [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 take this opportunity to acknowledge the ALAB staff and external service providers, who were instrumental in assisting and supporting the ALAB Board during the year. As an organisation ALAB is managing a great deal of change while also striving to maintain and uphold its 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 2018.

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 2018.

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 to ALAB during the year. I look forward to continuing to work with the ALAB staff and Board Members as we continue the work of ALAB in the coming years.

## **Appendix 1**

### **List of persons engaged by the Board during 2018 pursuant to s.35 of the Fisheries (Amendment) Act**

#### **Technical Advice**

Graham Saunders, Marine Ecologist and Environmental Consultant 13/10 Wardlaw Street, Edinburgh EH11 1TN, United Kingdom

Aquafact International Services, 12 Kilkerrin Park, Liosban Industrial Estate, Tuam Road, Galway, H91 FW7V

Mr Richard Butler Modelworks, The Old Courtyard Newtownpark Ave., Blackrock, Co. Dublin

Dr. Tom Gittings, Ecological Consultant, 3 Coastguard Cottages, Roches Point, Whitegate, Co. Cork

#### **Legal**

Denis McSweeney, Solicitors, 16 Herbert Place, Dublin 2, D02 X034

Tim O Sullivan – Junior Counsel.

#### **Accountants**

Anne Brady McQuillans DFK, Iveagh Court, Harcourt Road, Dublin 2

#### **Translation Services**

Word Perfect Translations

**Appendix 2**

**Audited Accounts for ALAB for Year ending 31 December 2018.**



# **Aquaculture Licences Appeals Board**

**Financial Statements for the Year ending 31 December 2018**

# **Aquaculture Licences Appeals Board**

## **Financial Statements for the Year ending 31 December 2018**

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# **Aquaculture Licences Appeals Board**

## **Financial Statements for the Year ending 31 December 2018**

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

**Board Members:**

Ms. Imelda Reynolds (*Chairperson*)  
Mr. Brendan Brice  
Dr. Owen McIntyre  
Mr. Michael Mulloy (*appointed (6/6/2018)*)  
Mr. Sean Murphy (*resigned 20/5/18*)  
Mr. Francis O'Donnell (*appointed 25/8/18*)  
Mr. Jim Power  
Mr. Michael Sweeney

**Secretary:**

Ms Mary O'Hara

**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:**

Denis McSweeney Solicitors  
16 Herbert Place  
Dublin 2  
D02 X034

# Aquaculture Licences Appeals Board

## Financial Statements for the Year ending 31 December 2018

### 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 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 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 2018.

#### Board Structure

The Board consists of a Chairperson and six ordinary members, all of whom 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 2018 and for current members:

<b><u>Board Member</u></b>	<b><u>Role</u></b>	<b><u>Date Appointed</u></b>
Ms Imelda Reynolds	Chairperson	01/04/2014 for a five year term to 31 March 2019.Re-appointed 1st April 2019 for a five year term up to 31st March 2024
Mr Sean Murphy	Ordinary Member	Re-appointed 1 January 2018 until his resignation on 20 May 2018 to comply with Section 24 of the Act
Mr Michael Sweeney	Ordinary Member	Appointed 1 January 2018 as Deputy Chair for a five year term up to 31 December 2022
Mr Jim Power	Ordinary Member	Re-appointed 17 June 2016 for a three year term to 16 June 2019
Dr Owen McIntyre	Ordinary Member	Re-appointed 17 June 2016 for a three year term to 16 June 2019
Mr Brendan Brice	Ordinary Member	Re-appointed 17 June 2016 for a three year term to 16 June 2019
Mr Michael Mulloy	Ordinary Member	Appointed 6 June 2018 for a five year term to 5 June 2023
Mr Francis O'Donnell	Ordinary Member	Appointed 6 June 2018 for a three year term to 24 July 2021



# Aquaculture Licences Appeals Board

## Financial Statements for the Year ending 31 December 2018

### 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 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 Michael Sweeney (Chairperson), Mr Brendan Brice and Mr Jim Power. There were four meetings of the ARC in 2018.

#### **Schedule of Attendance, Fees and Expenses**

A schedule of attendance at the Board and Committee meetings for 2018 is set out below including the fees and expenses received by each member :

	<b>Board</b>	<b>Audit &amp; Risk Committee</b>	<b>Meetings eligible to attend</b>	<b>Fees 2018 €</b>	<b>Expenses 2018 €</b>
Number of meetings	7	4			
Imelda Reynolds	7		7	8,978	651
Sean Murphy	2		2	2,302	275
Michael Sweeney	7	4	7	5,985	1,673
Jim Power	5	3	7	5,985	389
Michael Mulloy	4		4	3,491	1,738
Francis O'Donnell	4		4	2,609	2,288
Owen McIntyre	4		7	-	346
Brendan Brice	7	4	7	5,985	1,656
				<b>35,335</b>	<b>9,016</b>

One board member, Dr Owen McIntyre, does not receive any Board fees as a consequence of the One Person One Salary (OPOS) principle.

#### **Legal and Professional Fees**

Legal and professional fees include the cost of external advice to management.

	<b>2018 €</b>	<b>2017 €</b>
General legal advice	33,353	14,545
Specialist Technical Advisor costs	46,319	49,423
Oral Hearing costs	-	14,938
Other	12,803	12,549
	<b>92,475</b>	<b>91,455</b>

# Aquaculture Licences Appeals Board

## Financial Statements for the Year ending 31 December 2018

### Governance Statement and Board Members' Report

*Governance Statement and Board Members' Report continued*

<b>Travel and Subsistence Expenditure</b>	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Domestic		
- Board	9,016	11,369
- Employees	1,266	1,567
	<u>10,282</u>	<u>12,936</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 to 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. It is intended to enter into an Oversight and Performance Agreement with DAFM and the Board believe this will incorporate 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 does not have a separate internal audit function. 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 Procurement 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.



# **Aquaculture Licences Appeals Board**

## **Financial Statements for the Year ending 31 December 2018**

### **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 and Reform has been in place in Aquaculture Licences Appeals Board for the year ended 31 December 2018 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 three Board members. The ARC met four times in 2018.

#### **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 2018

### Statement on Internal Control

*Statement of 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 confirm that Aquaculture Licences Appeals Board has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2018 Aquaculture Licences Appeals Board complied 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 the 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.

We confirm that the Board carried out a review of the effectiveness of internal financial control for 2018 at its meeting on 26th March 2019.

On behalf of the Board



Ms. Imelda Reynolds  
Chairperson

Date: 25 November 2019



Mr. Michael Sweeney  
Board Member

Date: 25 November 2019



# **Aquaculture Licences Appeals Board**

**Financial Statements for the Year ending 31 December 2018**

**Report of the Comptroller and Auditor General**



## **Ard Reachtaire 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 2018 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 2018 and of its income and expenditure for 2018 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.

**Mark Brady**  
**For and on behalf of the**  
**Comptroller and Auditor General**  
**27 November 2019**

# **Aquaculture Licences Appeals Board**

**Financial Statements for the Year ending 31 December 2018**

**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 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.

### 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.

I also 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.

# Aquaculture Licences Appeals Board

## Statement of Income and Expenditure and Retained Revenue Reserves


for the year ended 31 December 2018

	Notes	2018 €	2017 €
<b>Income</b>			
Oireachtas Grants	2	195,053	225,294
Appeal Income		<u>20,706</u>	<u>4,571</u>
		<b>215,759</b>	229,865
<b>Expenditure</b>			
Staff Costs	3	120,053	85,294
Board Fees	4	35,335	14,687
Administration Charges	5	6,476	7,288
Legal & Professional Fees	5	92,475	104,532
Travel Expenses	5	<u>10,282</u>	<u>12,936</u>
		<b>264,621</b>	224,737
Surplus/ (Deficit) for year		<b>(48,862)</b>	5,128
Balance carried forward 1 January		<b>56,589</b>	51,461
Balance carried forward at 31 December		<u><b>7,727</b></u>	<u><b>56,589</b></u>


The Statement of Income and Expenditure Account and Retained Revenue Reserves 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



Ms. Imelda Reynolds  
Chairperson

  
Mr. Michael Sweeney  
Board Member

Date: 25 November 2019

Date: 25 November 2019

# Aquaculture Licences Appeals Board

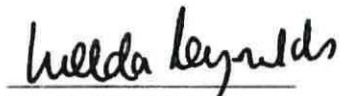
## The Statement of Financial Position

as at 31 December 2018

	Notes	2018 €	2017 €
<b>Current Assets</b>			
Receivables and Prepayments	7	5,856	17,616
Cash and Cash equivalents	8	<u>30,622</u>	<u>65,226</u>
		<b>36,478</b>	<b>82,842</b>
<b>Current Liabilities: (Amounts falling due within one year)</b>			
Payables	9	<u>(28,751)</u>	<u>(26,253)</u>
<b>Net Current Assets /(Liabilities)</b>		<b><u>7,727</u></b>	<b><u>56,589</u></b>
<b>Total Net Assets</b>		<b><u><u>7,727</u></u></b>	<b><u><u>56,589</u></u></b>
<b>Representing</b>			
Retained Revenue Reserves		<b><u>7,727</u></b>	<b><u>56,589</u></b>
		<b><u><u>7,727</u></u></b>	<b><u><u>56,589</u></u></b>

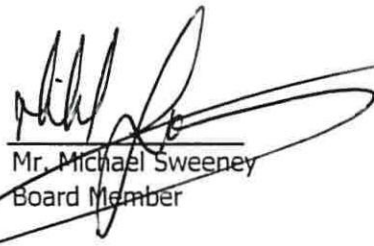
The Statement of Cash Flows and notes 1 to 10 form part of these financial statements.

On behalf of the Board



Ms. Imelda Reynolds  
Chairperson

Date: 25 November 2019



Mr. Michael Sweeney  
Board Member

Date: 25 November 2019



# Aquaculture Licences Appeals Board

## Statement of Cash Flows

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

	Notes	2018 €	2017 €
<b>NET Cash flows from operating activities</b>			
Surplus/ (deficit) for year		<b>(48,862)</b>	5,128
(Increase)/decrease in receivables		<b>11,760</b>	(14,404)
Increase /(decrease) in payables		<b>2,498</b>	9,063
<b>Net Cash Inflow from Operating Activities</b>		<b>(34,604)</b>	(213)
<b>Net increase /(decrease) in cash and cash equivalents</b>		<b>(34,604)</b>	(213)
<b>Cash and cash equivalents at 1 January</b>		<b>65,226</b>	65,439
<b>Cash and cash equivalents 31 December</b>	8	<b>30,622</b>	65,226

## Aquaculture Licences Appeals Board

### Financial Statements for the Year ending 31 December 2018

#### Notes to the Financial Statements

##### ACCOUNTING POLICIES

##### L.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 licenses.

##### b) Statement of compliance

The financial statements of Aquaculture Licences Appeals Board for the year ended 31st December 2018 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 Board has no employees other than the secretary and two assistants who are members of the standard civil service superannuation scheme. Accordingly the Board has no liability in respect of superannuation.

	2018	2017
2 Revenue	€	€
Dept. of Agriculture, Food & the Marine. C10.3.1	75,000	110,000
Dept. of Agriculture, Food & the Marine. A3.6	-	30,000
Dept. of Agriculture, Food & the Marine A10.7	120,053	85,294
Appeal Fees	20,706	4,571
	<u>215,759</u>	<u>229,865</u>

# Aquaculture Licences Appeals Board

## Financial Statement 31 December Statements for the Year 2018

### Notes to the Financial Statements

#### Accounting Policies Continued.

<b>3 Remuneration and other pay costs</b>	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Secretary and other staff member salaries	120,053	85,294
	<u>120,053</u>	<u>85,294</u>

The Secretary and two 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 pension levy, from their salaries.

#### 4 Board Members remuneration

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

	<b>Remuneration</b>		<b>Domestic Travel &amp; Subsistence</b>	
	<b>€</b>		<b>€</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
Mr. Jim Power	5,985	5,985	389	842
Mr. Owen McIntyre	-	(18,231)	346	2,322
Mr. Sean Murphy	2,302	5,985	275	2,561
Mr. Michael Mulloy	3,491	-	1,738	-
Mr. Francis O'Donnell	2,609	-	2,288	-
Ms. Imelda Reynolds (Chairperson)	8,978	8,978	651	1,162
Mr Michael Sweeney	5,985	5,985	1,673	2,885
Mr. Brendan Brice	5,985	5,985	1,656	1,597
	<u>35,335</u>	<u>14,687</u>	<u>9,016</u>	<u>11,369</u>

<b>5 Expenditure</b>	<b>2018</b>	<b>2017</b>
	<b>€</b>	<b>€</b>
Travel and subsistence - Board members and staff	10,282	12,936
General Expenses	3,370	3,703
Insurance	2,089	2,395
Telephone	672	790
Legal fees	33,353	14,545
Oral Hearing fees	-	18,909
Other professional fees	47,029	58,001
Accountancy and payroll costs	8,093	9,077
Audit fees	4,000	4,000
Bank charges	345	400
	<u>109,233</u>	<u>124,756</u>



## Aquaculture Licences Appeals Board

### Financial Statement 31 December Statements for the Year 2018

#### Notes to the Financial Statements

*Accounting Policies Continued.*

#### 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.

Aquaculture Licences Appeals Board were not liable to any rent, rates or related service charges in 2018.

7 Receivables	2018 €	2017 €
Other Receivables	4,233	15,082
Prepayments	1,623	2,534
	<u>5,856</u>	<u>17,616</u>

8 Cash and Cash Equivalents	2018 €	2017 €
Current account	30,622	65,223
Petty cash	-	3
	<u>30,622</u>	<u>65,226</u>

9 Payables	2018 €	2017 €
Payables / Accruals	21,611	18,799
PAYE / PRSI payable	3,021	2,549
PSWT payable	4,119	4,905
	<u>28,751</u>	<u>26,253</u>

#### 10 Approval of Financial Statements

The financial statements were approved by the Board on 26 March 2019