

AQUACULTURE LICENCES APPEALS BOARD

**ANNUAL REPORT
AND ACCOUNTS
2004**



AQUACULTURE LICENCES APPEALS BOARD

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CHAIRMAN'S STATEMENT

to the Minister for Communications, Marine and Natural Resources.



Conleth Bradley
Chairman

With the conclusion of another year's work at the Aquaculture Licences Appeals Board, I am pleased, once again, to include my Chairman's Statement in this, the Board's 7th Annual Report.

This year saw a number of changes both at Board membership and secretariat level. Ms Ann Kissane, Secretary to the Board since November 2002, departed in August to take up a new appointment in the Department's Head Office. She was replaced by Ms. Carol Lodola, on a part-time basis. I know I speak on behalf of all the Board members in taking this opportunity to wish Ann every success in her new post and to thank her for her enormous contribution to the establishment and operation of the Board.

I also wish to thank Dr. Ann Quinn, Mr Michael Harte and Mrs Mary Nolan whose terms of office expired at the end of July 2004. They served on the Board at a particularly challenging and time consuming period due to the large number of appeals which came before the Board following its establishment. Considering the part-time status of the Board, the number of determinations made by it during the early years bear testament to the unfailing commitment of all concerned. This year also saw the end of a one-year appointment period for three of the Board members on 31st December 2004, Mr. Mario Minehane, Mr. Sean Murphy and Mr. Lorcán Ó Cinnéide with the Minister re-appointing each member for a period of three years to 31st December 2007.

In December 2004, Mr Pat the Cope Gallagher, T.D., Marine Minister, announced the appointment of Mr Damien McDonald, Ms Karin Dubsky and Mary McMahon for a period of two years effective from 1st January 2005 to replace the outgoing members.

December 2004 also saw the departure of Mr Eugene Nixon who has served the Board as Technical Inspector since October 2000. I would like to take this opportunity, on behalf of the Board and secretariat to thank Mr Nixon for the excellent advice, which he has provided over the last number of years. I wish him the very best for the future.

I will now briefly turn to the Board's activities for 2004. This year saw an increase in the number of appeals received by the Board. Details of the appeals received are outlined on page 8 of the report.

In summary, the total number of appeals received was 21, representing 15 Ministerial licence decisions. However, there was a further one appeal awaiting decision from 2003, giving a total of 22 appeals for determination. I am pleased to say that by end 2004 there were only three appeals awaiting determination. Details of the determinations made in 2004 are outlined on pages 11 and 12 of the report.

As Chairman, I wish to acknowledge the work of the Board members and to thank them and also the secretariat for their continued support and dependable service throughout the year.

A handwritten signature in black ink, reading 'Conleth Bradley'. The signature is written in a cursive, flowing style.

CONLETH BRADLEY
CHAIRMAN

BOARD MEMBERS AND GENERAL INFORMATION

CHAIRMAN

* MR CONLETH BRADLEY

DEPUTY CHAIRPERSON

+ DR ANN QUINN, BSc., PhD., MIPI., FCI Arb.

ORDINARY MEMBERS

+ MR MICHAEL HARTE, B.Ed.

+ MRS MARY NOLAN

MR MARIO MINEHANE

MR SEAN MURPHY

MR LORCÁN Ó CINNÉIDE

** Appointed by the Government for a five-year term with effect from 17 July 2003.*

+ Reappointed by the Minister of State at the Department of Communications, Marine and Natural Resources, Mr. John Browne, T.D., for a period of one year with effect from 17 July 2003.

Appointed by the Minister of State at the Department of Communications, Marine and Natural Resources, Mr. John Browne, T.D., for the period from 4 December 2003 to 31 December 2004. In December 2004, Mr Pat the Cope Gallagher, T.D., announced their reappointment, for a period of three years effective from 1st January 2005.

SECRETARY

MS ANN KISSANE

MS CAROL LODOLA w.e.f. August 2004

REGISTERED OFFICE

Holbrook House

3rd Floor

Holles Street

Dublin 2

AUDITORS

Comptroller & Auditor General

Treasury Building

Dublin Castle

Dublin 2

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BOARD MEMBERS



*Conleth Bradley
Chairman*



*Dr Ann Quinn
Deputy Chairperson*



*Michael Harte
Member*



*Mario Minehane
Member*



*Sean Murphy
Member*



*Mary Nolan
Member*



*Lorcán Ó Cinnéide
Member*

AQUACULTURE LICENCES APPEALS BOARD (A.L.A.B)

The following is some general information regarding the Aquaculture Licences Appeals Board. However, to obtain an overall picture as to how the appeal process as well as the aquaculture licensing system operates, reference should be made to the Fisheries (Amendment) Act, 1997, Fisheries and Foreshore (Amendment) Act, 1998, Aquaculture (Licence Application) Regulations, 1998 and also to the most recently introduced legislation, the Fisheries (Amendment) Act, 2001.

ESTABLISHMENT OF BOARD

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

FUNCTION

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

STATUS

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

MEMBERSHIP OF BOARD

As provided for under Section 23 of the Fisheries (Amendment) Act, 1997, the Board consists of a Chairman and six other members. The Chairman, Mr. Conleth Bradley, a practising barrister, was appointed by the Government for a term of 5 years, effective from 17 July 2003.

Dr. Ann Quinn, the former Deputy Chairperson, served on the Board from 12th November, 2001 until 16th July, 2004.

AQUACULTURE LICENCES APPEALS BOARD (A.L.A.B)

Mrs Mary Nolan and Mr Michael Harte served on the Board from the time of its establishment until 16th July, 2004.

Mr Mario Minehane, Mr Sean Murphy and Mr Lorcán Ó Cinnéide have served on the Board since 4th December 2003. In December 2004, Mr Pat the Cope Gallagher, T.D., announced their reappointment, for a period of three years effective from 1st January 2005.

In December 2004, Mr Pat the Cope Gallagher, T.D., Marine Minister, announced the appointment of Mr Damien McDonald, Ms Karin Dubsky and Ms Mary McMahon for a period of two years effective from 1st January 2005 to replace the outgoing members.

COMPOSITION OF BOARD

In accordance with *Section 23(3)* of the Act, the Minister for the Marine and Natural Resources made regulations prescribing not less than two organisations representative of each of the following groupings:

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

RESPONSIBILITIES

The main responsibilities and powers of the Board are set out below:

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

- a) confirming the decision or action of the Minister

AQUACULTURE LICENCES APPEALS BOARD (A.L.A.B)

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

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

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

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

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

Under *Section 56* of the Act, the Board shall ensure that appeals are dealt with and determined expeditiously and that all steps are taken to avoid unnecessary delays.

CONSULTANTS AND ADVISERS

Under *Section 35* of the Act, the Board may engage such consultants or advisers as it considers necessary for the performance of its functions. Fees due to either, are paid by the Board out of moneys made available by the Oireachtas. Mr. Eugene Nixon served as Technical Inspector, from October 2000 to December 2004.

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.

BOARD'S ACTIVITIES IN 2004

04

APPEALS RECEIVED

In 2004 the Board received a total of 21 appeals, representing an increase of 300% on the level of appeals received in 2003.

In addition to the 21 received in 2004, there was one other appeal awaiting decision from 2003, giving a total of 22 appeals for determination. The 7 appeals received represented 15 Ministerial licence decisions from a total of 39 Ministerial decisions made in 2004, which were subject to appeal.

Eighteen of the 21 appeals received in 2004 were in relation to the granting of licences for the cultivation of mussels, while two related to oysters and one to rainbow trout.

JUDICIAL REVIEW

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

There was one application for Judicial review received in 2004 and the details are as follows:

Application made by third party, on 24th November 2004, in relation to a Board decision dated 25th August 2004 in respect of the granting of an aquaculture licence to Alex McCarthy Shellfish for the bottom cultivation of mussels in Carlingford Lough, Co.Louth.
This case is waiting a date to be assigned for hearing.

BOARD'S ACTIVITIES IN 2004

SUMMARY OF DETERMINATIONS

The Board made a total of 14 determinations in 2004.

This resulted in the granting of 12 aquaculture licences with revised conditions, all in respect of mussels. The Board also upheld one appeal by refusing to grant an aquaculture licence for the cultivation of salmon. In the case of one appeal against the Minister's decision to refuse to grant a licence for the cultivation of mussels the Board confirmed the decision of the Minister.

During 2004, the total area licensed by the Board for mussels was 544.9 ha.

DETAILS OF APPEALS RECEIVED AND DETERMINATIONS MADE IN 2004

Under *Section 40(4)* of the Fisheries (Amendment) Act, 1997, the Board, in determining the appeals has the option of:

- (i) confirming the decision of the Minister to grant or refuse a licence or
- (ii) determining and issuing its own aquaculture licence as if the application for the licence had been made to the Board in the first instance.

Where the Board determined that it wished to alter the terms or conditions of a licence decision granted by the Minister, it did so by issuing its own licence with additional or altered terms and conditions.

In line with the above, information outlined on the following pages contains -

- a) a breakdown of the Board determinations for the years 1999 to 2004 inclusive;
- b) map showing location of appealed sites and summary information and
- c) table showing the outcome of determinations of appeals made by the Board in 2004 including subject matter of the appeal, details of Appellants and the results and date of each appeal decision.

AQUACULTURE LICENCES APPEALS BOARD (A.L.A.B)

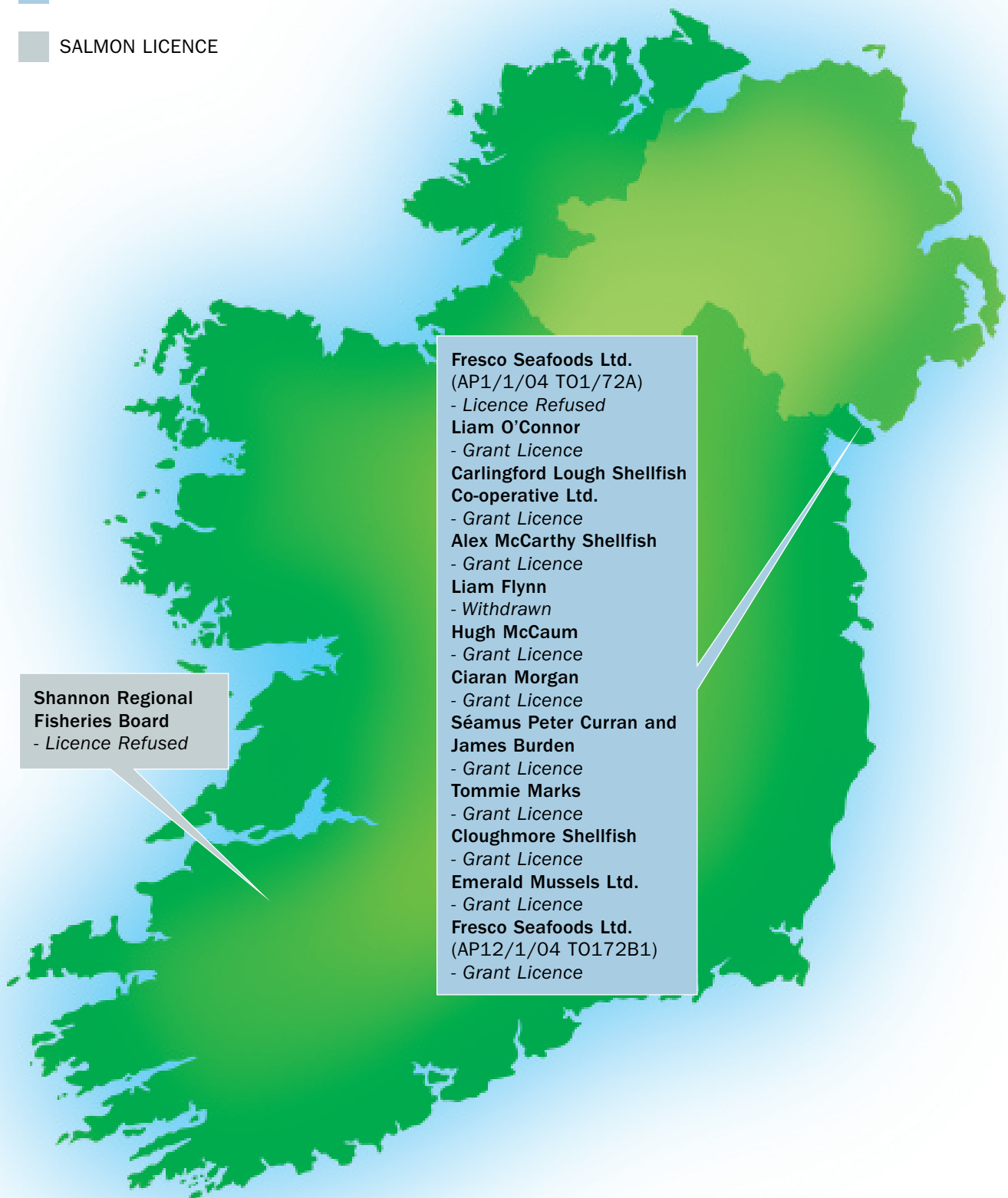
BREAKDOWN OF BOARD DETERMINATIONS 1999 - 2004

YEAR	APPEALS RECEIVED	WITHDRAWN	DEEMED INVALID	BOARD DETERMINATIONS	LICENCES GRANTED DECISION	CONFIRMED MINISTER'S	APPEALS UPHELD
1999	88	0	2	25	16	7	0
2000	38	0	2	83	37	5	2
2001	76	30	1	38	14	1	1
2002	13	3	2	29	24	0	2
2003	7	0	0	16	2	1	6
2004	21	1	4	14	12	1	1

BOARD DECISIONS 2004

 MUSSEL LICENCE

 SALMON LICENCE



**Shannon Regional
Fisheries Board**
- *Licence Refused*

Fresco Seafoods Ltd.
(AP1/1/04 TO1/72A)
- *Licence Refused*
Liam O'Connor
- *Grant Licence*
**Carlingford Lough Shellfish
Co-operative Ltd.**
- *Grant Licence*
Alex McCarthy Shellfish
- *Grant Licence*
Liam Flynn
- *Withdrawn*
Hugh McCaum
- *Grant Licence*
Ciaran Morgan
- *Grant Licence*
**Séamus Peter Curran and
James Burden**
- *Grant Licence*
Tommie Marks
- *Grant Licence*
Cloughmore Shellfish
- *Grant Licence*
Emerald Mussels Ltd.
- *Grant Licence*
Fresco Seafoods Ltd.
(AP12/1/04 TO172B1)
- *Grant Licence*

DETERMINATIONS OF APPEALS IN 2004

SUBJECT MATTER OF APPEAL	APPELLANTS	BOARD DECISION AND DATE
Decision of the Minister of State at the Department of Communications, Marine and Natural Resources to GRANT an aquaculture licence for the cultivation of salmon on one site at Cratloe Bridge, Abbeyfeale Co Limerick, site ref.no. T7/9 to SHANNON REGIONAL FISHERIES BOARD , Thomond Weir, Limerick	LIAM FLYNN , Convent Garden Abbeyfeale, Co. Limerick.	APPEAL UPHELD (LICENCE REFUSED) 10/5/2004
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Refuse an aquaculture licence for the cultivation of Mussels on one site in Carlingford Lough, ref AP1/1/04, T01/72A to FRESCO SEAFOODS LTD , Queen's Port Pier, Greencastle, Co. Donegal	FRESCO SEAFOODS LTD. Queen's Port Pier, Greencastle, Co. Donegal	REFUSE LICENCE 29/7/2004
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the cultivation of Mussels on one site in Carlingford Lough, ref AP2/1/04 T01/29B to LIAM O'CONNOR , North Commons, Liberties, Carlingford, Co. Louth	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 29/7/2004
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the cultivation of Mussels on one site in Carlingford Lough, ref AP3/1/04 T01/50C to CARLINGFORD LOUGH SHELLFISH CO-OPERATIVE SOCIETY LTD , Riverlane, Carlingford, Co. Louth	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 29/7/2004

DETERMINATIONS OF APPEALS IN 2004

SUBJECT MATTER OF APPEAL	APPELLANTS	BOARD DECISION AND DATE
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the cultivation of Mussels on one site in Carlingford Lough, ref AP3/2/04 T01/50C to CARLINGFORD LOUGH SHELLFISH CO-OPERATIVE SOCIETY LTD , Riverlane, Carlingford, Co. Louth	WARRENPOINT HARBOUR AUTHORITY Warrenpoint, Co. Down Northern Ireland BT34 3JR	INVALID APPEAL
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the cultivation of Mussels on one site in Carlingford Lough, ref AP4/1/04, T01/56D to ALEX McCARTHY SHELLFISH Robin Hill, Kildimo, Co. Limerick	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 25/8/2004
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the cultivation of Mussels on one site in Carlingford Lough, ref AP4/2/04, T01/56D to ALEX McCARTHY SHELLFISH Robin Hill, Kildimo, Co. Limerick	MICHAEL MCGREEVY 45 Newry Road, Kilkeel, Co. Down, N. Ireland BT34 4DT	LICENCE GRANTED 25/8/04
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the cultivation of Mussels on one site in Carlingford Lough, ref AP4/3/04, T01/56D to ALEX McCARTHY SHELLFISH Robin Hill, Kildimo, Co. Limerick	WARRENPOINT HARBOUR AUTHORITY Warrenpoint, Co. Down Northern Ireland BT34 3JR	INVALID APPEAL

DETERMINATIONS OF APPEALS IN 2004

SUBJECT MATTER OF APPEAL	APPELLANTS	BOARD DECISION AND DATE
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the cultivation of Mussels on one site in Carlingford Lough, ref AP5/1/04 T01/59A1 to LIAM FLYNN , 28 Cloughrea Park, Bessbrook, Newry, Co. Down	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	WITHDRAWN 9/2/2004
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the cultivation of Mussels on one site in Carlingford Lough, ref AP6/1/04 T01/60A1 to HUGH McCRUM 15 New Houses, Knocknagoran, Omeath, Co. Louth.	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 29/7/2004
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the cultivation of Mussels on one site in Carlingford Lough, ref AP7/1/04 T01/61A1 to CIARAN MORGAN , Ardagh, Omeath, Co. Louth	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 29/7/04
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the bottom cultivation of Mussels on one site ref AP8/1/04, T01/66A to SEAMUS PETER CURRAN AND JAMES BURDEN	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 29/7/2004

DETERMINATIONS OF APPEALS IN 2004

SUBJECT MATTER OF APPEAL	APPELLANTS	BOARD DECISION AND DATE
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the bottom cultivation of Mussels on one site ref AP8/2/04, T01/66A to SEAMUS PETER CURRAN AND JAMES BURDEN	EMERALD MUSSELS LTD C/o Patrick J Durkan & Co. Solcra. Westport Co.Mayo	INVALID APPEAL
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the bottom cultivation of Mussels on one site in Carlingford Lough, ref AP9/1/04 T01/69A to TOMMIE MARKS , Shore Road, Templeton, Co. Louth	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 29/7/04
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the bottom cultivation of Mussels on one site in Carlingford Lough, ref AP10/1/04 T01/70A1 to CLOUGHMORE SHELLFISH , 64 Greencastle, Co. Donegal	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 25/8/04
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the bottom cultivation of Mussels on one site in Carlingford Lough, ref AP11/1/04 T01/71A to CLOUGHMORE SHELLFISH , 64 Greencastle, Co. Donegal	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 25/8/2004

DETERMINATIONS OF APPEALS IN 2004

SUBJECT MATTER OF APPEAL	APPELLANTS	BOARD DECISION AND DATE
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the bottom cultivation of Mussels on one site in Carlingford Lough, ref AP12/1/04 T0172B1 to FRESCO SEAFOODS LTD , Queen's Port Pier, Greencastle, Co. Donegal	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 29/7/04
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the bottom cultivation of Mussels on one site in Carlingford Lough, ref AP13/1/04 T01/74A1 to EMERALD MUSSELS LTD. , Ravensdiff, Moville, Co. Donegal	DEPARTMENT OF THE ENVIRONMENT, HERITAGE & LOCAL GOVERNMENT Development Applications Unit, 4th Floor, Dun Sceine, Harcourt Lane, Dublin 2	LICENCE GRANTED 25/8/04
Decision of Minister of State at the Department of Communications, Marine and Natural Resources to Grant an aquaculture licence for the bottom cultivation of Mussels on one site in Carlingford Lough, ref AP13/2/04 T01/74A1 to EMERALD MUSSELS LTD. , Ravensdiff, Moville, Co. Donegal	WARRENPOINT HARBOUR AUTHORITY Warrenpoint, Co. Down Northern Ireland BT34 3JR	INVALID APPEAL

AQUACULTURE LICENCES APPEALS BOARD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2004



AQUACULTURE LICENCES APPEALS BOARD

FINANCIAL STATEMENTS

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STATEMENT OF RESPONSIBILITIES OF THE BOARD

Section 37 (1) of the Fisheries (Amendment) Act, 1997 requires the Board to keep all proper and usual accounts of all moneys received or expended by it including an income and expenditure account and a balance sheet. In preparing those financial statements, the Board is required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Board will continue in operation.
- Disclose and explain any material departures from applicable accounting standards

The Board is responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the Board and which enables it to ensure that the financial statements comply with Section 37 of the Act. The Board is also responsible for safeguarding its assets and for taking reasonable steps to prevent and detect fraud and other irregularities.



CONLETH BRADLEY
CHAIRMAN



MS CAROL LODOLA
SECRETARY

9th December 2005

DATE

STATEMENT ON INTERNAL FINANCIAL CONTROLS

The Board acknowledges its responsibility for the Aquaculture Licences Appeals Board's system of financial control. It also recognises that any system of financial control can only give reasonable and not absolute assurance against any material errors. The internal financial controls in operation by the Board during 2004 are detailed as follows:

- The Board Secretariat is familiar with financial control procedures, including procurement, debtor and creditor procedures.
- All invoices are checked and authorised by the Secretary before payment.
- All cheques are signed by the Secretary with an additional signature from one other Board member required.
- Expenditure details are forwarded to Finance Unit of the Department on a monthly basis.
- The Board has engaged a firm of Accountants to prepare Financial Statements for the annual audit of Board income and expenditure.
- Apart from the legal and professional fees, the bulk of the Board expenditure is incurred on staff salaries, Board Members' remuneration and travel and subsistence. Staff salaries and travel and subsistence claims are paid by the Department, which recoups this expenditure from the Board. With effect from October 2004 travel and subsistence claims for Board members are paid locally. An external payroll company has been engaged by the Board to deal with Board Members' remuneration.

ANNUAL REVIEW OF CONTROLS

- The Board did not carry out a formal review of its financial controls during 2004. However the Board engaged a firm of Accountants in 2004 to provide an internal audit service to the Board. Neither review was finalised in respect of 2004; however, the Board expect the final review to be completed before the end of 2005.



CONLETH BRADLEY
CHAIRMAN



MS CAROL LODOLA
SECRETARY

9th December 2005

DATE

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

for presentation to the Houses of the Oireachtas

I have audited the financial statements on pages 5 to 10 under Section 37 of the Fisheries (Amendment) Act, 1997.

RESPECTIVE RESPONSIBILITIES OF THE MEMBERS OF THE BOARD AND THE COMPTROLLER AND AUDITOR GENERAL

The accounting responsibilities of the Members of the Board are set out on page 2. It is my responsibility, based on my audit, to form an independent opinion on the financial statements presented to me and to report on them.

I review whether the statement on the system of internal financial control on page 3 reflects the Board's compliance with applicable guidance on corporate governance and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements.

BASIS OF AUDIT OPINION

In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with auditing standards issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Board's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In my opinion, proper books of account have been kept by the Aquaculture Licences Appeals Board and the financial statements, which are in agreement with them, give a true and fair view of the state of affairs of the Aquaculture Licences Appeals Board at 31 December 2004 and of its income and expenditure for the year then ended.



GERARD SMYTH

For and on behalf of the Comptroller and Auditor General

14th December 2005

STATEMENT ON ACCOUNTING POLICIES

1. GENERAL

The Aquaculture Licences Appeals Board was established on 17 June 1998 under Section 22 of the Fisheries (Amendment) Act, 1997. The Board deals with Appeals against decisions of the Minister relating to aquaculture licences.

2. BASIS OF ACCOUNTING

The financial statements are prepared under the accruals method of accounting, except as indicated below, and in accordance with generally accepted accounting principles under the historical cost convention. Financial reporting standards recommended by the recognised accountancy bodies are adopted, as they become operative.

3. INCOME

Appeal Fees are recognised in the Financial Statements on a receipts basis.

Oireachtas Grants received from the Department of Communications, Marine and Natural Resources are recognised in the accounts on a cash receipts basis.

4. CAPITAL ACCOUNT

The Capital Account represents the unamortised value of income used for capital purposes.

5. DEPRECIATION

The cost or valuation of tangible fixed assets, including leased assets, is written off by equal instalments as follows:-

Office equipment	3 years
Computer equipment	3 years

6. SUPERANNUATION

Staff of the Board are seconded from the Department of Communications, Marine and Natural Resources and are covered by the Department's pension arrangements. The Board does not operate pension schemes.

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2004

	2004 €	2003 €
INCOME		
Appeal Fees	3,046	1,523
Oireachtas Grant	263,000	215,000
Transferred (to)/ from Capital Account	<u>1,420</u>	<u>4,406</u>
	267,466	220,929
EXPENDITURE		
Wages and salaries	88,746	122,662
Board Members' fees and expenses	39,024	28,708
Publications	814	4,181
Conferences and education	5,365	4,316
Office stationery and supplies	5,008	4,284
Cleaning	4,348	3,778
Repairs, maintenance and security	9,606	9,823
Postage	2,726	2,312
Courier costs	1,428	1,411
Advertising	742	536
Telephone	6,461	6,999
Travel and expenses	25,211	15,297
Clothing and equipment	225	78
Diving costs	3,062	2,426
Legal and professional fees (Note 4)	259,394	8,530
Accountancy	5,683	5,004
Audit fees	4,605	4,468
Bank charges	232	211
Sundry expenses	4,418	3,735
Depreciation	<u>1,665</u>	<u>4,748</u>
	468,763	233,507
SURPLUS/ (DEFICIT) FOR THE YEAR	(201,297)	(12,578)
Surplus/(deficit) at start of year	<u>1,110</u>	<u>13,688</u>
SURPLUS AT END OF YEAR	(200,187)	1,110

There are no recognised gains or losses, other than those dealt with in the Income and Expenditure Account. The Statement of Accounting Policies and Notes 1 to 6 form part of these Financial Statements.



CONLETH BRADLEY - CHAIRMAN

9th December 2005

DATE



MS CAROL LODOLA - SECRETARY

BALANCE SHEET

AS AT 31ST DECEMBER 2004

Assets Employed	Notes	2004 €	2003 €
FIXED ASSETS	5	277	1,697
CURRENT ASSETS			
Debtors		1,065	317
Cash at bank and in hand		40,649	40,980
		41,714	41,297
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		(241,901)	(40,187)
NET CURRENT (LIABILITIES)/ASSETS		(200,187)	1,110
TOTAL ASSETS LESS CURRENT LIABILITIES		(199,910)	2,807
FINANCED BY			
CAPITAL AND RESERVES			
Capital Account	6	277	1,697
Income and expenditure account		(200,187)	1,110
		(199,910)	2,807

The Statement of Accounting Policies and Notes 1 to 6 form part of these Financial Statements.



CONLETH BRADLEY
CHAIRMAN



MS CAROL LODOLA
SECRETARY

9th December 2005

DATE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2003

1. GENERAL

The Board is funded by an Oireachtas grant through the Department of Communications, Marine and Natural Resources.

2. DISCLOSURE OF INTEREST

In the normal course of business the Board may review an appeal case in which the Board members are employed or otherwise have an interest. The Board adopted procedures in accordance with guidelines issued by the Department of Finance in relation to the disclosure of interest by Bord Members and these procedures have been adhered to during the year.

3. TAXATION

No provision has to be made for taxation in the Financial Statements.

4. LEGAL AND PROFESSIONAL FEES

The figure of €259,394 includes a provision of €235,000 in relation to the judicial review cases which have been taken against the board:-

1. Dubsky vs ALAB Record Number 2000/259 JR

This case was determined by the High Court and the appellants challenge failed.
€175,000 costs relate.

2. Muir Sheal Teo vs ALAB Record Number 2002/787 JR

€60,000 provision relates to costs to date, in relation to an application for leave to apply for judicial review only. Further costs will incur when the case comes up for hearing.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2003

5. FIXED ASSETS

	Computer Equipment €	Office Equipment €	Total €
COST			
At 1 January 2004	42,974	37,566	80,540
Additions	-	245	245
	<u>42,974</u>	<u>37,811</u>	<u>80,785</u>
At 31 December 2004	<u>42,974</u>	<u>37,811</u>	<u>80,785</u>
DEPRECIATION			
At 1 January 2004	41,505	37,338	78,843
Charge for the year	1,469	196	1,665
	<u>42,974</u>	<u>37,534</u>	<u>80,508</u>
At 31 December 2004	<u>42,974</u>	<u>37,534</u>	<u>80,508</u>
NET BOOK VALUES			
At 31 December 2004	<u>-</u>	<u>277</u>	<u>277</u>
At 31 December 2003	<u>1,469</u>	<u>228</u>	<u>1,697</u>

6. CAPITAL ACCOUNT

	2004 €	2003 €
Balance at 1st January 2004	1,697	6,103
Transfer from/(to) Income and Expenditure Account:		
- Funds allocated to acquire fixed assets	245	342
- Amortisation in line with depreciation	<u>(1,665)</u>	<u>(4,748)</u>
	(1,420)	(4,406)
BALANCE AT 31st December 2004	<u>277</u>	<u>1,697</u>

7. APPROVAL OF FINANCIAL STATEMENTS

The Financial Statements were approved by the Board on 9th December 2005.

8. JUDICIAL REVIEW

By virtue of Section 73 of the Fisheries (Amendment) Act, 1997, applicants for judicial review can be made of decisions on licence applications or appeals. The Board accounts for those events under general accepted accounting practice.

AN BORD ACHOMHARC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

TUARASCÁIL BHLIANTÚIL 2004



AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

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RÁITEAS AN CHATHAOIRLIGH

don Aire Cumarsáide, Mara agus Acmhainní Nádurtha.



Conleth Bradley
Cathaoirleach

Agus bliain eile oibre críochnaithe ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe, tá áthas orm, arís, mo Ráiteas Cathaoirligh a chur leis an 7ú Tuarascáil Bhliantúil seo den Bhoird.

Chonacthas roinnt athruithe ar Bhaill an Bhoird agus ar an Rúnaíocht. D'fhág Ms Ann Kissane, Rúnaí an Bhoird ó Samhain 2002, mí Lúnasa chun ceapachán nua in Ard-Oifig na Roinne a ghlacadh. Ghlac Ms Carol Lodola, ón Roinn, a háit, ar bhonn páirt-aimseartha. Tá a fhios agam go labhraím ar son gach ball den Bhord ag tapú an deis seo gach rath a ghuí ar Ann ina post nua agus chun buíochas a ghabháil léi as an gcion mór a thug sí do bhunú agus d'fheidhmiú an Bhoird.

Ba mhaith liom buíochas a ghabháil freisin leis an Dr. Ann Quinn, Mr Micheal Harte agus ar Mrs Mary Nolan a ndeachaigh a gcuid tréimhsí oifige as feidhm ag deireadh mí Iúil 2004. Chaith siad a gcuid ama ar an mBord le linn tréimhse dúshlánach a ghlac a lán ama toisc an líon mór achomharc a tháinig faoi bhráid an Bhoird tar éis a bhunaithe. Ag tabhairt san áireamh stádas páirt-aimseartha an Bhoird, tá tiomantas gan teip gach duine a bhí páirteach le feiceáil ó líon na gcinntí a rinne siad sna luath-bhlíanta. Tháinig deireadh le tréimhse bliana trí bhall den bhord ar an 31 Nollaig 2004 – An tUas Mario Minehane, An tUas Seán Murphy agus An tUas Lorcán Ó Cinnéide agus an tAire ag ath-cheapadh gach ball díobh tréimhse trí bliana go dtí an 31 Nollaig 2007.

Ag cruinniú i Nollaig 2004, d'fhógair an tAire Mara, Pat the Cope Ó Gallachóir, T.D., ceapacháin Mr Damien McDonald, Ms Karin Dubsky agus Mary McMahon le haghaidh tréimhse dhá bhliain, éifeachtach ó 1 Eanáir 2005 chun ionad na mball ag fágáil a ghlacadh.

Freisin i mí na Nollag 2004 d'éirigh an tUasal Eugene Nixon as mar bhall den Bhord. Bhí sé ar an mBord mar Chigire Teicniúil ó mhí Dheireadh Fómhair 2000. Ba mhaith liom an deis seo a ghlacadh agus buíochas a ghabháil leis an Uasal Nixon as comhairle den scoth a chuir sé ar fáil le tamall de bhlianta anuas. Guím gach rath air don todhchaí.

Déarfaidh mé focal gairid anois faoi imeachtaí an Bhoird sa Bhliain 2004. Tháinig méadú ar líon na n-achomharc a fuair an Bord. Tá sonraí maidir leis na hAchomhairc a fuarthas tugtha ar leathanach 7 den tuarascáil seo.

Go hachomair, fuarthas 21 achomharc san iomlán, a bhain le 15 chinneadh ceadúnaithe ag an Aireacht. Bhí achomharc amháin eile ann áfach, ag fanacht ar chinneadh ó 2003. D'fhág sin go raibh 22 chinneadh le déanamh. Tá áthas orm a rá nach raibh ach trí achomharc ag fanacht ar chinneadh faoi dheireadh 2004. Tá sonraí i dtaobh na gcinntí a rinneadh i 2004 tugtha ar leathanaigh 11 agus 12 den tuarascáil seo.

Mar Chathaoirleach, is mian liom aitheantas a thabhairt d'obair bhaill an Bhoird agus buíochas a ghabháil leo agus leis an Rúnaíocht as a dtacaíocht leanúnach iontaofa i gcaitheamh na bliana.

CONLETH BRADLEY
CATHAOIRLEACH

BAILL AN BHOIRD AGUS EOLAS GINEARÁLTA

CATHAOIRLEACH

* AN tUAS CONLETH BRADLEY

LEAS-CHATHAOIRLEACH

+ DR ANN QUINN, BSc., PhD., MIPI., FCI Arb.

GNÁTHBHAILL

+ AN tUAS. MICHAEL HARTE, B.Oid.

+ MRS MARY NOLAN

AN tUAS MARIO MINEHANE

AN tUAS SEÁN MURPHY

AN tUAS LORCÁN Ó CINNÉIDE

* Ceaptha ag an Rialtas le haghaidh tréimhse cúig bliana, ag tosú ar an 17 Iúil 2003.

+ Athcheaptha ag an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, an tUasal John Browne, T.D., le haghaidh tréimhse bliana ag tosú ar an 17 Iúil 2003.

Ceaptha ag an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, An tUasal John Browne, T.D., le haghaidh tréimhse ó 4 Nollaig 2003 go dtí 31 Nollaig 2004. I mí na Nollag 2004 d'fhógair Pat 'the Cope' Ó Gallachóir, T.D., na hathcheapacháin, ar feadh tréimhse trí bliana a bhfuil i bhfeidhm ó 1 Eanáir 2005.

RÚNAÍ

MS ANN KISSANE

MS CAROL LODOLA, I BHFEIDHM Ó LÚNASA 2004

OIFIG CHLÁRAITHE

Teach Holbrook

An 3ú Urlár

Sráid Holles

Baile Átha Cliath 2

INNIÚCHÓIRÍ

An tArd-Reachtaire Cuntas agus Ciste

Foirgneamh an Stáitchiste

Caisleán Átha Cliath

Baile Átha Cliath 2

SEOLADH IDIRLÍN

RÍOMHPHOST

www.alab.ie

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FÓTAGRAIF DE BHAILL AN BHOIRD



*Conleth Bradley
Cathaoirleach*



*An Dr Ann Quinn
Leas-Chathaoirleach*



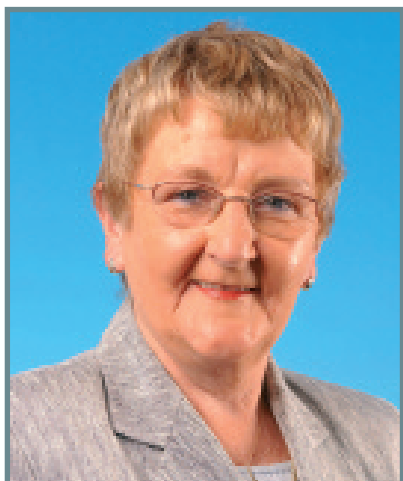
*Michael Harte
Ball*



*Mario Minehane
Ball*



*Seán Murphy
Ball*



*Mary Nolan
Ball*



*Lorcán Ó Cinnéide
Ball*

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

Tá roinnt eolais ghinearálta anseo thíos maidir leis an mBord Achomhairc um Cheadúnais Dobharshaothraithe. D'fhonn teacht ar léirthuisct a fháil ar oibriúchán an phróisis achomhairc chomh maith leis an gcóras ceadúnúcháin ba chóir féachaint ar an Acht lascaireachta (Leasú) 1997, ar an Acht lascaireachta agus Urthrá (Leasú), 1998, ar na Rialacháin um Dhobharshaothrú (Iarratas Ceadúnúcháin), 1998 agus ar an reachtaíocht is déanaí, an tAcht lascaireachta (Leasú), 2001.

BUNÚ AN BHOIRD

Bunaíodh an Bord Achomhairc um Cheadúnais Dobharshaothraithe ar an 17 Meitheamh 1998 faoi Alt 22 den Acht lascaireachta (Leasú), 1997. Tá Baill uile an Bhoird ag feidhmiú ar bhonn páirtaimesire.

FEIDHM

Is í feidhm an Bord bheith ina údarás neamhspleách le cinntí a dhéanamh ar achomhairc in aghaidh cinnte an Aire Cumarsáide, Mara agus Acmhainní Nádurtha maidir le hiarratais ar cheadúnais um dhobharshaothrú. Tig le duine éagóraithe ag cinneadh an Aire maidir le hiarratas ceadúnúcháin, nó maidir le cúlghairm nó leasú ar cheadúnas um dhobharshaothrú, achomharc a dhéanamh laistigh de mhí ó fhoilsiú (i gcás cinnte) nó ó fhógairt (i gcás cúlghairme/leasaithe).

STÁDAS

Comhlacht neamhspleách is ea an Bord lena chistíocht féin a sholáthraíonn an tOireachtas faoi Alt 36 den Acht.

BALLRAÍOCHT AN BHOIRD

Mar a fhoráltar faoi Alt 23 den Acht lascaireachta (Leasú), 1997, tá Cathaoirleach agus seisear Ball eile ar an mBord. Cheap an Rialtas an Cathaoirleach, an tUasal Conleth Bradley, abhcóide cleachtais le haghaidh tréimhse cúig bliana ag tosú ar an 17 Iúil 2003.

Bhí an Dr Ann Quinn, an tIar-Leas-Chathaoirleach, mar bhall den Bhord ó 12 Samhain 2001 go dtí 16 Iúil 2004.

Bhí an tUasal Mary Nolan agus an tUasal Michael Harte mar bhaill den Bhord ón uair ar bunaíodh é go dtí 16 Iúil 2004.

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

Bhí an tUasal Mario Minehane, an tUasal Seán Murphy agus an tUasal Lorcán Ó Cinnéide ar an mBord ó 4 Nollaig 2003. D'fhógair an tUas Pat the Cope Ó Gallachóir a n-athcheapacháin le haghaidh tréimhse trí bliana, i bhfeidhm ó 1 Eanáir 2005.

Ag cruinniú mí na Nollag 2004, d'fhógair an tUas Pat the Cope Ó Gallachóir, T.D., an tAire Mara, ceapachán an tUasal Damien McDonald, Ms Karin Dubsky agus Mary McMahon le haghaidh tréimhse dhá bhliain, i bhfeidhm ó 1 Eanáir 2005 chun ionaid na mball ag fágáil a ghlacadh.

COMHDHÉANAMH AN BHOIRD

Ag teacht le hAlt 23(3) den Acht, rinne an tAire Mara agus Acmhainní Nádurtha Rialacháin ag forordú ballraíochta do dhá cheann ar a laghad d'agraíochtaí ionadacha ar na grúpaí seo a leanas:

- (a) eagraíochtaí atá ag gabháil do chothú forbartha ar dhobharshaothrú nó atá ionadach ar dhaoine atá ag gabháil do ghnó forbartha ar dhobharshaothrú;
- (b) eagraíochtaí atá ag gabháil do chaomhnú, forbairt agus cosaint iascaireachtaí fiáine;
- (c) eagraíochtaí ionadacha ar dhaoine a mbaineann a ngairmeacha nó a slite beatha le pleanáil agus forbairt fhisiciúil;
- (d) eagraíochtaí ionadacha ar dhaoine atá ag gabháil do chosaint agus chaomhnú an chomhshaoil agus taitneamhachtaí;
- (e) eagraíochtaí ionadacha ar dhaoine atá ag gabháil do chothú na forbartha eacnamaíochta coitinn agus
- (f) eagraíochtaí ionadacha ar dhaoine atá ag gabháil do chothú forbartha pobail.

FREAGRACHTAÍ

Mar atá anseo thíos atá príomhfhreagrachtaí agus cumhachtaí an Bhoird:

Faoi Alt 40(4) den Acht, ar fáil achomharc don mBord, agus ar choinníoll nach ndéantar tarraingt siar air, tig leis an mBord cinneadh a dhéanamh faoin achomharc mar a leanas:

- (a) trí dheimhniú a dhéanamh ar chinneadh nó gníomhaíocht an Aire, nó

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

(b) trí chinneadh a dhéanamh faoin iarratas ar cheadúnas amhail is gur don mBord a cuireadh an t-iarratas i dtosach báire, nó

c) maidir le cúlghairm nó leasú cheadúnais, a chinneadh féin a chur in áit chinnte an Aire.;

Faoi *Alt 43 agus 44* den Acht, ní mór don mBord cóip den bhfógra achomhairc a chur chuig an Aire agus chuig gach páirtí eile leasmhar san achomharc.;

Faoi *Alt 46* den Acht, tig leis an mBord aighneachtaí nó tuairimí a fháil ó pháirtithe nó ó dhaoine eile a chuir aighneachtaí nó tuairimí faoi bhráid an Bhoird roimhe sin maidir leis an achomharc más dóigh leis an mBord agus sna cúinsí áirithe sin, gur chun leasa an cheartais é é sin a dhéanamh.

Faoi *Alt 47* den Acht, tig leis an mBord éileamh a dhéanamh ar dhoiciméid, sonraí nó eolas eile a cheapann sé a bheith riachtanach chun críche cinnte ar achomharc;

Faoi *Alt 49* den Acht, tá díscréid iomlán ag an mBord éisteacht ó bhéal a thionól ar achomharc;

Faoi *Alt 56* den Acht, déanfaidh an Bord deimhin de go bpléitear le hachomhairc agus go ndéantar cinntí ina dtaobh a thapúla agus is féidir agus go nglactar gach céim chuí chun moill gan ghá a sheachaint.

COMHAIRLEACHA AGUS COMHAIRLEOIRÍ

Faoi *Alt 35* den Acht, tig leis an mBord cibé comhairleacha agus comhairleoirí is dóigh leis a bheith riachtanach chun a chuid feidhmeanna a chomhlíonadh a fhostú. Íocfaidh an Bord táillí dlite leo sin as airgead a sholáthraíonn an tOireachtas. Níor fhostaigh an Bord aon chomhairligh ná comhairleoirí i rith 2004

RÚNAÍOCHT

Faoi *Alt 32* den Acht, beidh oifigeach de chuid an Aire atá ina státseirbhíseach bunaithe agus atá ar iasacht ag an mBord chun na críche sin, ar bhonn lánaimseartha nó páirtaimseartha, ina Rúnaí ag an mBord.

IMEACHTAÍ AN BHOIRD I 2004



ACHOMHAIRC A FUARTHAS

I 2004 fuair an Bord 21 achomharc san iomlán, méadú suntasach ar mhéid na n-achomharc a fuarthas i 2003.

Chomh maith leis na 21 achomharc a fuarthas i 2004, bhí achomharc amháin eile fós le cinneadh ó 2003, rud ab ionann agus 22 achomharc ar fad le cinneadh a dhéanamh orthu. Bhain na 21 n-achomharc a fuarthas le 15 chinneadh ceadúnais Aireachta as iomlán de 39 gcinneadh Aireachta a rinneadh i 2004 agus a bhí inachomhartha.

Bhain 18 as 21 achomharc a fuarthas i 2004 le deonadh ceadúnas do shaothrú diúilicíní, 2 cheann le hoisrí agus ceann amháin le breac dea-dhathach.

ATHBHREITHNIÚ BREITHIÚNACH

Ag teacht le hAlt 73 den Acht Iascaireachta (Leasú), 1997, tig le duine iarratas a chur isteach ar athbhreithniú breithiúnach ar chinntí an Bhoird mar iarratas ar athbhreithniú breithiúnach, ar choinníoll go ndéantar é laistigh de thrí mhí ag tosú ar an dáta ar ar rinneadh an cinneadh.

Bhí iarratas amháin ar athbhreithniú breithiúnach i 2004 agus seo a leanas na sonraí:

Iarratas a rinne tríú páirtí, ar an 24 Samhain 2004, maidir le cinneadh an Bhoird, dár dáta 25 Lúnasa 2004, maidir le ceadúnas do dhobharshaothrú a deonadh ar Alex McCarthy Shellfish chun diúilicíní a bhunshaothrú i Loch Cairlinn, Co. Lú. Tá an cás seo ag fanacht le dáta a bheith sannaithe chun éisteachta.

ACHOIMRE NA gCINNTE

Rinne an Bord 14 chinneadh san iomlán i 2004.

De thairbhe sin, deonadh 12 cheadúnas um dhobharshaothrú le coinníollacha athbhreithnithe, gach ceann acu bainteach le diúilicíní. Thacaigh an Bord le hachomharc amháin trí dhiúltú ceadúnais um dhobharshaothrú a dheonadh do shaothrú bradán. I gcás achomhairc amháin in aghaidh chinneadh an Aire diúltú ceadúnais a dheonadh chun diúilicíní a shaothrú dhearbhaigh an Bord cinneadh an Aire.

I gcaitheamh 2004, cheadúnaigh an Bord achar 554.9 ha. ar fad do dhiúilicíní.

IMEACHTAÍ AN BHOIRD I 2004

SONRAÍ AR ACHOMHAIRC A FUARTHAS AGUS NA gCINNÍ A RINNEADH I 2004

Faoi Alt 40(4) den Acht Iascaireachta (Leasú), 1997, tá an rogha ag an mBord, agus achomhairc á gcinneadh:

- (i) Cinneadh an Aire ceadúnas a dheonadh nó a dhiúltú a dheimhniú nó
- (ii) cinneadh agus eisiúint a dhéanamh ar a cheadúnas féin um dhobharshaothrú amhail is gur don mBord a cuireadh an t-iaratas i dtosach báire.

Nuair a chinn an Bord gur theastaigh uaidh téarmaí nó coinníollacha ceadúnais a dheonaigh an tAire a athrú, rinne sé amhlaidh trína cheadúnas féin, le téarmaí agus coinníollacha breise, a eisiúint.

Ag teacht lena bhfull thuas, cuimsíonn an t-eolas sna leathanaigh seo thíos -

- a) Miondealú ar chinntí an Bhoird do na blianta 1999 go dtí 2004, an dá bhliain sin san áireamh;
- b) Léarscáil ag léiriú láithreacha na suíomh achomhartha agus achoimre eolais agus
- c) Tábla ag léiriú torthaí na gcinntí a rinne an Bord ar achomhairc i 2004 ag cur san áireamh ábhar an achomhairc, sonraí i dtaobh na nAchomharcóirí agus toradh agus dáta cinnte gach cinneadh achomhairc.

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

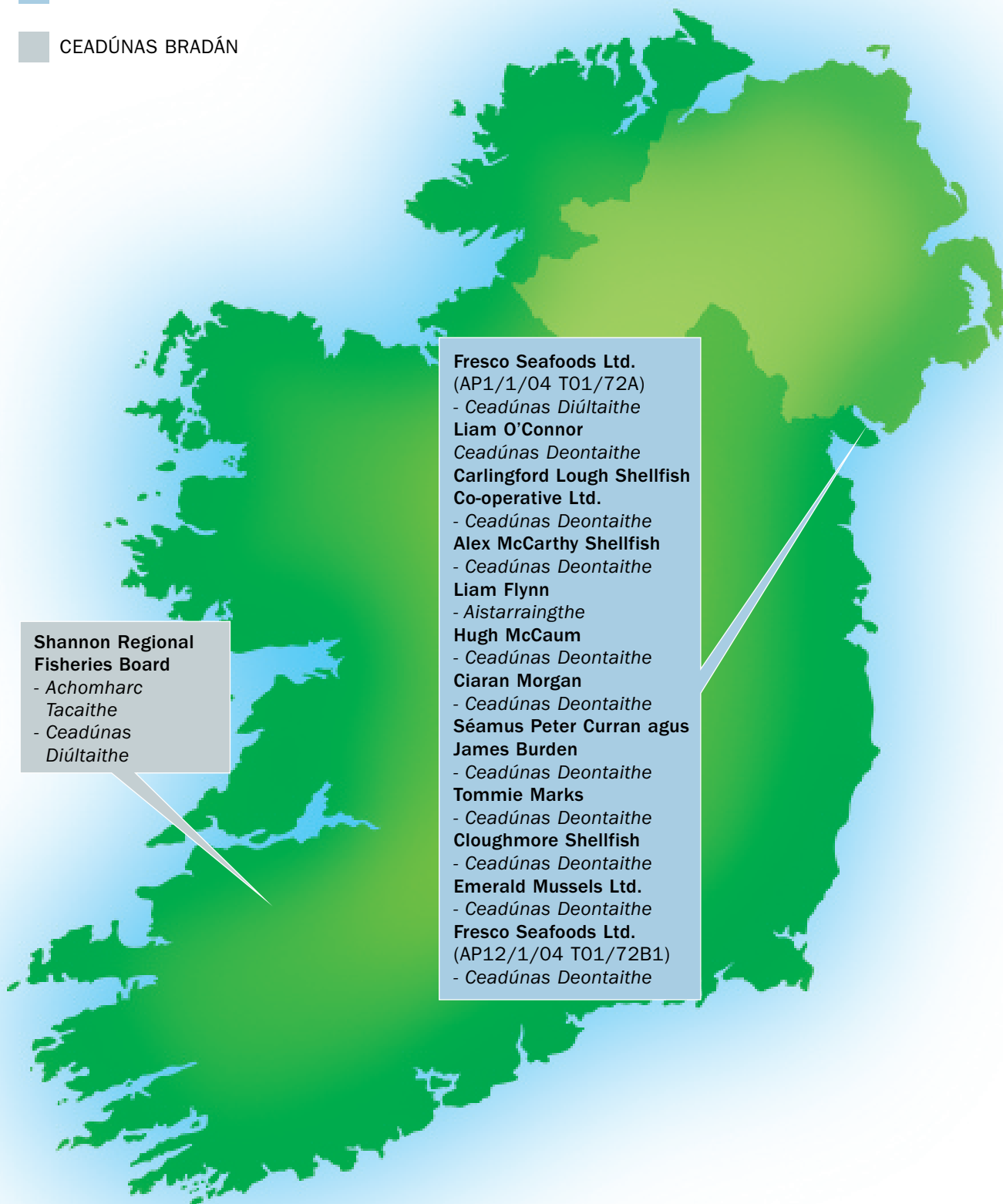
MIONDEALÚ AR CHINNTÍ AN BHOIRD 1999 - 2004

BLIAIN	ACHOMHAIRC A FUARTHAS	AIS - TARRAINGTHE	MEASTA NEAMHBHAILÍ	CINNTÍ AN BHOIRD	CEADÚNAIS DEONTA	CINNEADH AN AIRE DEIMHNITHE	ACHOMHAIRC TACAITHE
1999	88	0	2	25	16	7	0
2000	38	0	2	83	37	5	2
2001	76	30	1	38	14	1	1
2002	13	3	2	29	24	0	2
2003	7	0	0	16	2	1	6
2004	21	1	4	14	12	1	1

CINNÍ AN BHOIRD 2004

CEADÚNAS DIÚILICÍN

CEADÚNAS BRADÁN



CINNÍ AR ACHOMHAIRC I 2004

ÁBHAR AN ACHOMHAIRC	ACHOMHARCÓIRÍ	CINNEADH AN BHOIRD AGUS DÁTA
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha le ceadúnas dobharshaothraithe a CHEADÚ do shaothrú bradáin ar láithreán amháin ag Droichead na Creatalaí, Mainistir na Féile, Co. Luimnigh, uimh.thagartha láithreáin T7/9 chuig BORD IASCAIGH RÉIGIÚNACH NA SIONAINNE , Cora Thuamhan, Luimneach.	LIAM FLYNN , Gairdín an Chlochair, Mainistir na Féile, Co. Luimnigh.	SEASADH LEIS AN ACHOMHARC (DIÚLTAÍODH AN CHEADÚNAS) 10/5/04
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dhiúltú ar shuíomh amháin i Loch Cairlinn, tag. AP1/1/04, T01/72A do FRESCO SEAFOODS LTD , Cé Phort na Banríona, Caisleán Nua, Co Dún na nGall.	FRESCO SEAFOODS LTD , Cé Phort na Banríona, Caisleán Nua, Co Dún na nGall.	CEADÚNAS A DHIÚLTÚ 29/7/2004
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP2/1/04, T01/29B do LIAM O'CONNOR , An Choitiantacht Thuaidh, Na Líbeartaí, Loch Cairlinn, Co. Lú.	AN ROINN COMHSHAOIL, OIDHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A CHEADÚ 29/7/2004
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP3/1/04 T01/50C do CARLINGFORD LOUGH SHELLFISH COOPERATIVE LTD. , Lána na hAbhann, Loch Cairlinn, Co. Lú.	AN ROINN COMHSHAOIL, OIDHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A CHEADÚ 29/7/2004

CINNÍ AR ACHOMHAIRC I 2004

ÁBHAR AN ACHOMHAIRC	ACHOMHARCÓIRÍ	CINNEADH AN BHOIRD AGUS DÁTA
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP3/2/04 T01/50C do CARLINGFORD LOUGH SHELLFISH COOPERATIVE LTD , Lána na hAbhann, Loch Cairlinn, Co. LÚ.	ÚDARÁS CUAIN AN PHOINTE An Pointe, Co. an Dún, Tuaisceart Éireann BT34 3JR	ACHOMHARC NEAMHBHAILÍ
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP4/1/04 T01/56D do ALEX MCCARTHY SHELLFISH , Cnoc na Spideoige, Cill Díomá, Co. Luimnigh.	AN ROINN COMHSHAOIL, ODHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A DHEONADH 25/8/2004
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP4/2/04 T01/56D do ALEX MCCARTHY SHELLFISH , Cnoc na Spideoige, Cill Díomá, Co. Luimnigh.	MICHAEL MCGREEVY 45 Bóthar Iúr Chinn Trá, Cill na Chaoil, Co. an Dún, Tuaisceart Éireann BT34 4DT	CEADÚNAS A DHEONADH 25/8/2004
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP4/3/04 T01/56D do ALEX MCCARTHY SHELLFISH , Cnoc na Spideoige, Cill Díomá, Co. Luimnigh.	ÚDARÁS CUAIN AN PHOINTE An Pointe, Co. an Dún Tuaisceart Éireann BT34 3JR	NEAMHBHAILÍ

CINNÍ AR ACHOMHAIRC I 2004

ÁBHAR AN ACHOMHAIRC	ACHOMHARCÓIRÍ	CINNEADH AN BHOIRD AGUS DÁTA
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP5/1/04 T01/59A1 do LIAM FLYNN , 28 Páirc Chloch Ria, Bessbrook, Iúr Chinn Trá, Co. an Dún.	AN ROINN COMHSHAOIL, OIDHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	AIS-TARRAINGTHE
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP6/1/04 T01/60A1 do Hugh McCrum 15, Na Tithe Nua, Knocknagoran, Ó Meith. Co. Lú.	AN ROINN COMHSHAOIL, OIDHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A CHEADÚ 29/7/2004
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP7/1/04 T01/61A1 do CIARAN MORGAN , Ardachadh, Ó Méith, Co. Lú	AN ROINN COMHSHAOIL, OIDHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A CHEADÚ 29/7/2004
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin tag. AP8/1/04, T01/661 do SEAMUS PETER CURRAN AGUS JAMES BURDEN	AN ROINN COMHSHAOIL, OIDHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A CHEADÚ 29/7/2004

CINNÍ AR ACHOMHAIRC I 2004

ÁBHAR AN ACHOMHAIRC	ACHOMHARCÓIRÍ	CINNEADH AN BHOIRD AGUS DÁTA
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do bhunshaothrú Diúilicíní a Dheonadh ar shuíomh amháin tag. AP8/2/04, T01/661 do SEAMUS PETER CURRAN AGUS JAMES BURDEN	EMERALD MUSSELS LTD c/o Patrick J Durkan & Co., Aturnaetha, Cathair na Mart, Co. Maigh Eo.	NEAMHBHAILÍ
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do shaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP9/1/04 T01/69A do TOMMIE MARKS , Bóthar an Chladaigh, Templeton, Co. an Lú	AN ROINN COMHSHAOIL, ODHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A CHEADÚ 29/7/2004
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do bunshaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP10/1/04 T01/70A1 do CLOUGHMORE SHELLFISH , 64 An Caisleán Nua, Co. Dhún na nGall.	AN ROINN COMHSHAOIL, ODHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A CHEADÚ 25/08/2004
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do bunshaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP11/1/04 T01/71A do CLOUGHMORE SHELLFISH , 64 An Caisleán Nua, Co. Dhún na nGall.	AN ROINN COMHSHAOIL, ODHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A CHEADÚ 25/08/2004

CINNÍ AR ACHOMHAIRC I 2004

ÁBHAR AN ACHOMHAIRC	ACHOMHARCÓIRÍ	CINNEADH AN BHOIRD AGUS DÁTA
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do bunshaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP12/1/04 T01/72B1 FRESCO SEAFOODS LTD , Cé Phort na Banríona, Caisleán Nua, Co. Dhún na nGall.	AN ROINN COMHSHAOIL, OIDHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A CHEADÚ 29/07/2004
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do bunshaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP13/1/04 T01/74A1 do EMERALD MUSSELS LTD. , Ravenscliff, Maigh Bhile, Co. Dhún na nGall.	AN ROINN COMHSHAOIL, OIDHREACHTA AGUS RIALTAIS ÁITIÚIL An tAonad um Iarratais Forbartha, Urlár 4, Dún Scéine, Lána Fhearchair, Baile Átha Cliath 2.	CEADÚNAS A CHEADÚ 25/08/2004
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, ceadúnas um dhobharshaothrú do bunshaothrú Diúilicíní a Dheonadh ar shuíomh amháin i Loch Cairlinn, tag. AP13/2/04 T01/74A1 do EMERALD MUSSELS LTD. , Ravenscliff, Maigh Bhile, Co. Dhún na nGall.	ÚDARÁS CUAIN AN PHOINTE An Pointe, Co. an Dún Tuaisceart Éireann BT34 3JR	NEAMHBHAILÍ

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

RÁITIS AIRGEADAIS
DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2004



AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

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RÁITEAS I LEITH FREAGRACHTAÍ AN BHOIRD

Éilíonn Alt 37(1) den Acht Iascaigh (Leasú), 1997 go gcoimeádfaidh an Bord na cuntais go léir is cuí agus is gnách ar an airgead go léir a gheobhaidh nó a chaithfidh sé lena n-áirítear cuntas ioncaim agus caiteachais agus clár comhardaithe. Le linn na ráitis airgeadais sin a ullmhú ceanglaítear ar an mBord:

- beartais chuntasaíochta a roghnú agus ansin iad a chur i bhfeidhm go seasta
- breithiúnais agus meastacháin a dhéanamh atá réasúnta agus stuama
- na ráitis airgeadais a ullmhú ar bhonn gnóthais leantaigh, ach amháin i gcás nach cuí a thiomhdiú go leanfaidh an Bord de bheith i bhfeidhm.
- aon imeacht ábhartha as na caighdeáin chuntasaíochta infheidhme a mhíniú

Tá an Bord freagrach as cuntais chearta a choimeád a nochtann go réasúnta cruinn tráth ar bith staid airgeadais an Bhoird trínar féidir a chinntiú go gcomhlíonann na ráitis airgeadais le hAlt 37 den Acht. Tá an Bord freagrach freisin as a gcuid sócmhainní a chosaint agus bearta réasúnacha a ghlacadh le calaois agus neamhrialtachtaí eile a chosc agus a bhrath.



CONLETH BRADLEY
CATHAOIRLEACH



MS CAROL LODOLA
RÚNAÍ

9 Nollaig 2005

DÁTA

RÁITEAS MAIDIR LE RIALÚCHÁIN INMHEÁNACHA AIRGEADAIS

Admhaíonn an Bord an fhreagracht atá air as córas rialúcháin airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe. Aithníonn sé freisin nach féidir le haon chóras rialúcháin airgeadais urrús absalóideach a thabhairt ach urrús réasúnach go ndéantar earráidí ábhartha a chosc. Is mar seo a leanas na rialúcháin inmheánacha airgeadais a bhí i bhfeidhm ag an mBord le linn 2004:

- Tá Rúnaíocht an Bhoird eolach ar ghnáis rialúcháin airgeadais, gnáis sholáthair, fhéichiúnaithe agus chreidiúnaithe san áireamh.
- Scrúdaíonn agus údaraíonn an Rúnaí gach sonrasc sula n-íoctar as.
- Síníonn an Rúnaí gach seic agus ceanglaítear síniú breise ó bhall amháin eile den Bhord.
- Cuirtear ar aghaidh sonraí caiteachais chuig Aonad Airgeadais na Roinne go míosúil.
- Tá gnólacht Cuntasóirí ceaptha ag an mBord leis na Ráitis Airgeadais a ullmhú don iniúchadh bliantúil ar ioncam agus caiteachas an Bhoird.
- Taobh amuigh de tháillí dlí agus de tháillí proifisiúnta, tá an chuid is mó de chaiteachas an Bhoird tabhaithe ag tuarastail foirne, luach saothair agus taisteal agus cothabháil bhaill an Bhoird. Íocann an Roinn tuarastail foirne agus na héilimh taistil agus cothabhála agus faigheann sí aisíoc ar an gcaiteachas seo ón Bhord. Le héifeacht ó Dheireadh Fómhair 2004 íoctar go háitiúil na héilimh taistil agus cothabhála do bhaill an Bhoird. Tá cuideachta párolla seachtrach ceaptha ag an mBord le déileáil le luach saothair bhaill an Bhoird.

ATHBHREITHNIÚ BLIANTÚIL AR RIALÚCHÁIN

- Ní dhearna an Bord aon athbhreithniú foirmiúil ar a gcuid rialúcháin airgeadais le linn 2004. Cheap an Bord gnólacht Cuntasóirí, áfach, i 2004 le seirbhís iniúchta inmheánaigh a sholáthar don Bhord. Níor cuireadh ceachtar de na hathbhreithnithe i gcrích i leith 2004; ach tá súil ag an mBord go mbeidh an t-athbhreithniú deiridh curtha i gcrích roimh dheireadh 2005.



CONLETH BRADLEY
CATHAOIRLEACH



MS CAROL LODOLA
RÚNAÍ

9 Nollaig 2005

DÁTA

TUARASCÁIL AN ARD-REACHTAIRE CUNTAS AGUS CISTE

LE CUR I LÁTHAIR THITHE AN OIREACHTAIS

Ta na ráitis airgeadais ar leathanaigh 5 go dtí 10 iniuchta agam faoi Alt 37 den Acht lascaigh (Leasu), 1997.

FREAGRACHTAÍ CHOMHALTAÍ AN BHOIRD AGUS AN ARD-REACHTAIRE CUNTAS AGUS CISTE FAOI SEACH

Tá freagrachtaí cuntasáiochta Chomhaltaí an Bhoird leagtha amach ar leathanach 2. Tá sé de fhreagracht ormsa tuairim neamhspleách a dhéanamh, bunaithe ar m'iniúchadh, i leith na ráiteas airgeadais a cuireadh i mo láthair agus tuarascáil a fhoilsiú orthu.

Scrúdaím an ráiteas ar leathanach 3 ar an gcóras urn rialú innheánach airgeadais le féachaint an léirítear ann gur chomhlíon an Bord treoir infheidhmithe maidir le rialachas corparáideach agus tuairiscím ar aon chás ábhartha nach ndéanann an Bord amhlaidh, nó más rud é go bhfuil an ráiteas míthreorach nó nach dtagann sé le faisnéis eile atá ar eolas agam de bharr na ráitis airgeadais a bheith iniúchta agam.

AN BUNÚS ATÁ LE MO THUAIRIM AR NA RÁITIS

I mbun m'fheidhme mar Ard-Reachtair Cuntas agus Ciste, rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gcaighdeán iniúcháireachta arna n-eisiúint ag an mBord um Chleachtais Iniúcháireachta agus trí thagairt a dhéanamh do na nithe ar leith is gá a chur san áireamh agus a ghabhann le comhlachtaí Stáit i ndáil leis an mbealach a bhainistítear agus a oibrítear na comhlachtaí sin.

Déantar scrúdú mar chuid den iniúchadh, ar bhonn tástála, ar fhianaise a bhaineann leis na suimeanna agus leis an méid a fhoilsítear sna ráitis airgeadais. Chomh maith leis sin, cuimsíonn an t-iniúchadh measúnacht ar na meastacháin agus ar na breitheanna suntasacha a rinneadh agus na ráitis airgeadais á n-ullmhú, agus measúnacht le féachaint an oireann na beartais chuntasaíochta don bhail atá ar chúrsaí an Bhoird, ar feidhmíodh na beartais sin ar bhealach leanúnach agus ar foilsíodh iad ar bhealach sásúil.

Phleanáil mé agus rinne mé m'iniúchadh sa chaoi is go bhfaighinn an fhaisnéis agus na mínithe ar fad a mheas mé a bheith riachtanach ionas go mbeadh leordhóthain fianaise agam a d'fhágfadh cinnteacht réasúnach ann go bhfuil na ráitis airgeadais saor ó mhíríteas ábhartha, cibé acu calaois nó neamhrialtacht eile nó earráid is cúis leis sin. I dteacht ar mo thuairim, rinne mé meastóireacht ar a shásúla is a cuireadh faisnéis i láthair sna ráitis airgeadais san iomlán freisin.

TUAIRIM

Is é mo thuairim go raibh leabhair chuntais chuí coinnte ag an mBord Achomhairc urn Cheadúnais Dobharshaothraithe agus go dtugann na ráitis airgeadais, a chomhaontaíonn leo, léargas fíorcheart ar staid chúrsaí an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe ar an 31 Nollaig 2004 agus ar a ioncam agus ar a chaiteachas don bhliain dar críoch sin.



GERARD SMYTH

*Le haghaidh agus thar ceann an
Ard-Reachtair Cuntas agus Ciste*

14 Nollaig 2005

RÁITEAS I LEITH BEARTAS CUNTASAÍOCHTA

1. GINEARÁLTA

Bunaíodh an Bord Achomhairc um Cheadúnais Dobharshaothraithe ar an 17 Meitheamh 1998 faoi Alt 22 den Acht Iascaigh (Leasú), 1997. Déileáileann an Bord le hAchomhairc in aghaidh cinneadh an Aire a bhaineann le ceadúnais do bharshaothraithe.

2. BONN CUNTASAÍOCHTA

Ullmhaítear na ráitis airgeadais faoi ghnás fabhruithe cuntasaíochta, ach amháin mar atá léirithe thíos, agus de réir cleachtais cuntasaíochta choitianta faoi réir an choinbhinsiúin chostais stairiúil. Glactar leis na caighdeáin tuairiscithe airgeadais atá molta ag na comhlachtaí cuntasaíochta aitheanta, faoi mar a thagann siad i ngníomh.

3. IONCAM

Is ar bhonn fáltais a aithnítear táillí Achomhairc sna Ráitis Airgeadais.

Is ar bhonn fáltais airgid a aithnítear Deontais Oireachtais ón Roinn Cumarsáide, Mara agus Acmhainní Nádurtha, sna cuntais.

4. CUNTAS CAIPITIL

Léiríonn an Cuntas Caipitil luach an ioncaim gan amúchadh a úsáidtear d'fheidhmeanna caipitil.

5. DÍMHEAS

Díscríobhtar costas nó luacháil sócmhainní seasta inláimhsithe, sócmhainní léasaithe san áireamh, i dtráthchodanna cothroma mar seo a leanas:

Trealamh Oifige	3 bliana
Trealamh Ríomhaireachta	3 bliana

6. AOISLIÚNTAS

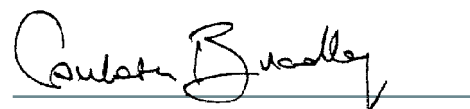
Tá foireann an Bhoird ar iasacht ón Roinn Cumarsáide, Mara agus Acmhainní Nádurtha agus tá siad clúdaithe faoi scéim pinsean na Roinne. Níl aon scéim pinsean i bhfeidhm ag an mBord.

CUNTAS IONCAIM AGUS CAITEACHAIS

DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2004

	2004 €	2003 €
IONCAM		
Táillí Achomhairc	3,046	1,523
Deontais Oireachtais	263,000	215,000
Aistrithe (go)/ ó C(h)untas Caipitil	<u>1,420</u>	<u>4,406</u>
	267,466	220,929
CAITEACHAS		
Tuarastail	88,746	122,662
Táillí agus costais Bhaill an Bhoird	39,024	28,708
Foilseacháin	814	4,181
Comhdhálacha agus Oideachas	5,365	4,316
Stáiseanóireacht agus soláthairtí Oifige	5,008	4,284
Glantóireacht	4,348	3,778
Deisiúcháin, cothabháil agus slándáil	9,606	9,823
Postas	2,726	2,312
Costais cháiréireachta	1,428	1,411
Fógraíocht	742	536
Teileafón	6,461	6,999
Costais Taistil	25,211	15,297
Éadach agus Trealamh	225	78
Costais Tumadóireachta	3,062	2,426
Táillí Díl agus Proifisiúnta (Nóta 4)	259,394	8,530
Cuntasóireacht	5,683	5,004
Táillí Iniúchta	4,605	4,468
Táillí Bainc	232	211
Ilchostais	4,418	3,735
Dímheas	<u>1,665</u>	<u>4,748</u>
	468,763	<u>233,507</u>
BARRACHAS/ (EASNAMH) DON BHLIAIN	(201,297)	(12,578)
Barrachas/ (easnamh) ag tús na bliana	<u>1,110</u>	<u>13,688</u>
BARRACHAS AG DEIREADH NA BLIANA	(200,187)	1,110

Níl aon ghnóthachan ná cailteanas aitheanta, seachas na torthaí arna leagan amach sa Chuntas Ioncaim agus Caiteachais. Is mar chuid de na Ráitis Airgeadais seo an Ráiteas i leith Beartas Cuntasaíochta agus na Nótaí ó 1 go 6.



CONLETH BRADLEY - CATHAOIRLEACH



MS CAROL LODOLA - RÚNAÍ

9 Nollaig 2005

DÁTA

CLÁR COMHARDAITHE AMHAIL

AN 31 NOLLAIG 2004

SÓCMHAINNÍ IN ÚSÁID	NÓTAÍ	2004 €	2003 €
SÓCMHAINNÍ SEASTA	5	277	1,697
SÓCMHAINNÍ REATHA			
Féichiúnaithe		1,065	317
Airgead sa bhanc agus ar láimh		40,649	40,980
		41,714	41,297
CREIDIÚNAITHE: MÉIDEANNA A BHEIDH DLITE LAISTIGH DE BHLIAIN AMHÁIN		(241,901)	(40,187)
GLANSÓCMHAINNÍ/GLANDLITEANAIS REATHA		(200,187)	1,110
SÓCMHAINNÍ IOMLÁNA LÚIDE DLITEANAIS REATHA		(199,910)	2,807
ARNA nAIRGEADÚ AG:			
CAIPITEAL AGUS CÚLCHISTÍ			
Cuntas Caipitil	6	277	1,697
Cuntas Ioncaim agus Caiteachais		(200,187)	1,110
		(199,910)	2,807

Is mar chuid de na Ráitis Airgeadais seo an Ráiteas i leith Beartas Cuntasaíochta agus na Nótaí ó 1 go 6.



CONLETH BRADLEY
CATHAOIRLEACH



MS CAROL LODOLA
RÚNAÍ

9 Nollaig 2005

DÁTA

NÓTAÍ A GHABHANN LEIS NA RÁITIS AIRGEADAIS

DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2004

1. GINEARÁLTA

Déantar maoiniú ar an mBord trí dheontas Oireachtais ón Roinn Cumarsáide, Mara agus Acmhainní Nádurtha.

2. NOCHTADH LEASA

I ngnáthchúrsa gnó féadfaidh an Bord athbhreithniú a dhéanamh ar chás achomhairc ina bhfuil baill den Bhord fostaithe nó ina bhfuil leas acu ann. Ghlac an Bord le gnáis de réir Cóid Cleachtais do Rialú Comhlachtaí Poiblí i ndáil le nochtadh leasa ag baill an Bhoird agus cloíadh leis na gnáis seo i rith na bliana.

3. CÁNACHAS

Ní gá aon soláthar a dhéanamh do chánachas sna Ráitis Airgeadais.

4. TÁILLÍ DLÍ AGUS PROIFISIÚNTA

San áireamh san fhigiúr €259,394 tá soláthar €235,000 i ndáil leis na cásanna athbhreithnithe breithiúnacha atá tar éis a bheith tógtha in aghaidh an Bhoird.

1. Idir Dubsky agus ALAB (An Bord Achomhairc um Cheadúnais Dobharshaothraithe)

Uimhir Taifid 2000/ 259 JR

Rialaigh an Ard-Chúirt sa chás seo agus theip ar an achomharc. Tá costais €175,000 ag baint leis.

2. Idir Muir Sheal Teo agus ALAB Uimhir Taifid 2002/ 787 JR

Tá soláthar €60,000 a bhaineann le costais go dáta i ndáil le hiarratas ar chead le hathbhreithniú

breithiúnach amháin a lorg. Tabhóifear tuilleadh costas leis an gcás nuair a thagann éisteacht chúirte aníos.

NÓTAÍ A GHABHANN LEIS NA RÁITIS AIRGEADAIS

DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2004

5. SÓCMHAINNÍ SEASTA

	Trealamh Riomhaireachta €	Trealamh Oifige €	Iomlán €
COSTAS			
Amhail an 1 Eanáir 2004	42,974	37,566	80,540
Breiseanna	-	245	245
Amhail an 31 Nollaig 2004	42,974	37,811	80,785
DÍMHEAS			
Amhail an 1 Eanáir 2004	41,505	37,338	78,843
Táille don bhliain	1,469	196	1,665
Amhail an 31 Nollaig 2004	42,974	37,534	80,508
GLANLUACHANNA DE RÉIR NA LEABHAR			
Amhail an 31 Nollaig 2004	-	277	277
Amhail an 31 Nollaig 2003	1,469	228	1,697

6. CUNTAS CAIPITIL

	2004 €	2003 €
Iarmhéid amhail an 1 Eanáir 2004	1,697	6,103
Aistriú ó/ go C(h)untas Ioncaim agus Caiteachais:		
- cistí leithdháilte le sócmhainní seasta a fháil	245	342
- Amúchadh de réir dímheasa	(1,665)	(4,748)
	(1,420)	(4,406)
IARMHÉID AMHAIL AN 31 NOLLAIG 2004	277	1,697

7. CEADÚ NA RÁITEAS AIRGEADAIS

Cheadaigh an Bord na Ráitis Airgeadais ar an 9 Nollaig, 2005.

8. ATHBHREITHNIÚ BREITHIÚNACH

De bhua Alt 73 den Acht Iascaigh (Leasú), 1997, is féidir le hiarratais d'athbhreithniú breithiúnach a dhéanamh i dtaobh cinntí ar iarratais cheadúnais nó ar achomhairc. Coimeádann an Bord cuntas de na teagmhais sin de réir cleachtais cuntasáiochta choitianta.

