

AQUACULTURE LICENCES APPEALS BOARD

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STATEMENT OF THE CHAIRPERSON

to the Minister for Communications,
Marine and Natural Resources.



Conleth Bradley
Chairman

I am pleased to include this Statement in the Board’s 8th Annual Report.

This year saw a number of changes both at Board membership and secretariat level. Ms Carol Lodola, Secretary to the Board since August 2004, departed in December to take up a new appointment in the Department’s Head Office. She was replaced by Mr Brendan Byrne. On behalf of all the Board members I would like to wish Carol every success in her new post and to thank her for her contribution to the operation of the Board.

Three serving members of the Board, Mr. Mario Minehane, Mr. Sean Murphy and Mr. Lorcán Ó Cinnéide, were re-appointed by the Marine Minister with effect from 1 January 2005 for a period of three years to 31st December 2007. In December 2004 the Marine Minister also announced the appointment of Mr Damien McDonald, Ms Karin Dubsy and Ms Mary Mac Mahon for a period of two years effective from 1st January 2005 to replace outgoing members.

Two consultancy reports were obtained in relation to the appointment of a full time technical adviser and in September 2005 Ms Helen Cooper was appointed as Technical Inspector to the Board. Ms Cooper is a direct employee of the Board and is employed on a full time basis.

I will now briefly turn to the Board’s activities for 2005. There were 17 appeals received by the Board during the course of the year. Details of the appeals received commence on page 9 of the report.

In summary, the total number of appeals received was 17, representing 4 Ministerial licence decisions. However, there were a further three appeals relating to two Ministerial licence decisions awaiting decision from 2004, giving a total of 20 appeals for determination. I am pleased to say that by end 2005 there was only one appeal awaiting determination. Details of the determinations made in 2005 are outlined on pages 12 to 14 of the report.

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

CONLETH BRADLEY
CHAIRMAN

BOARD MEMBERS AND GENERAL INFORMATION

CHAIRMAN

* MR CONLETH BRADLEY

DEPUTY CHAIRPERSON

VACANT

ORDINARY MEMBERS

MR MARIO MINEHANE

MR SEAN MURPHY

MR LORCÁN Ó CINNÉIDE

+ MS MARY MAC MAHON

+ MS KARIN DUBSKY

+ MR DAMIAN MCDONALD

** Appointed by the Government for a five-year term 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.

+ The remaining three members, Mary Mac Mahon, Karin Dubsy and Damian McDonald, were appointed by the Minister of State for Communications, Marine and Natural Resources, Mr Pat the Cope Gallagher, T.D., for a period of two years from 1 January 2005 to 31 December 2006.

SECRETARY

Ms Carol Lodola
Mr Brendan Byrne, w.e.f. December 2005

REGISTERED OFFICE

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Holbrook House
Holles Street
Dublin 2

AUDITORS

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Treasury Building
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BOARD MEMBERS



*Conleth Bradley
Chairman*



*Mario Minehane
Member*



*Sean Murphy
Member*



*Mary Mac Mahon
Member*



*Lorcán Ó Cinnéide
Member*



*Karin Dubsky
Member*



*Damian McDonald
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 inter alia to the Fisheries (Amendment) Act, 1997 (as amended), the Fisheries and Foreshore (Amendment) Act, 1998, Aquaculture (Licence Application) Regulations 1998, 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.

The position of Deputy Chairperson was unfilled in 2005.

Mr Mario Minehane, Mr Sean Murphy and Mr Lorcán Ó Cinnéide have served on the Board since 4th December

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

2003. In December 2004 the Marine Minister announced their reappointment, for a period of three years effective from 1st January 2005.

In December 2004 the Marine Minister also announced the appointment of Mr Damien McDonald, Ms Karin Dubsky and Ms Mary Mac Mahon 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

A summary of 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
- (b) determining the application for the licence as if the application had been made to the Board in the first instance or

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

- (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 delay.

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. Ms Helen Cooper served as Technical Inspector, from 3 September 2005 to date.

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 2005

APPEALS RECEIVED

In 2005 the Board received a total of 17 appeals. However, and in addition to the 17 received in 2005, there were a total of 3 appeals awaiting decision from 2004, giving a total of 20 appeals for determination. The 17 appeals received represented 4 Ministerial licence decisions from a total of 36 Ministerial decisions made in 2005.

In recent years delays have occurred in the processing of some appeals because of, for example, issues arising concerning the status of applicants for licences. The Board is of the view that these are matters which should be dealt with and addressed in the initial application process and prior to any appeal.

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 were no new applications for Judicial Review in 2005.

SUMMARY OF DETERMINATIONS

A total of 17 appeals were received by the Board in 2005. These were in relation to the decision by the Minister to grant 4 aquaculture licences; 1 scallop licence, 1 mussel and oyster licence, and 2 licences for pacific oysters.

In addition, 3 appeals were carried over from 2004, and were determined by the Board in 2005. These were in relation to decisions by the Minister to grant a rainbow trout licence and a pacific oyster licence to one applicant each.

The Board made a total of 5 determinations in 2005. One appeal was carried over into 2006. This resulted in the granting of 4 aquaculture licences with revised conditions. One was in relation to rainbow trout, one in relation to the cultivation of scallops, two in relation to pacific oysters. There were no appeals in relation to the cultivation of salmon. The Board also upheld two appeals by refusing to grant an aquaculture licence for the cultivation of oysters.

During 2005, the total area licensed by the Board for scallops was 18.4 ha.
The total area licensed by the Board for mussels was 0 ha.
The total area licensed by the Board for pacific oysters was 8.4892 ha.
The total area licensed by the Board for rainbow trout was 40 tonnes.

BOARD’S ACTIVITIES IN 2005

DETAILS OF APPEALS RECEIVED AND DETERMINATIONS MADE IN 2005

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.

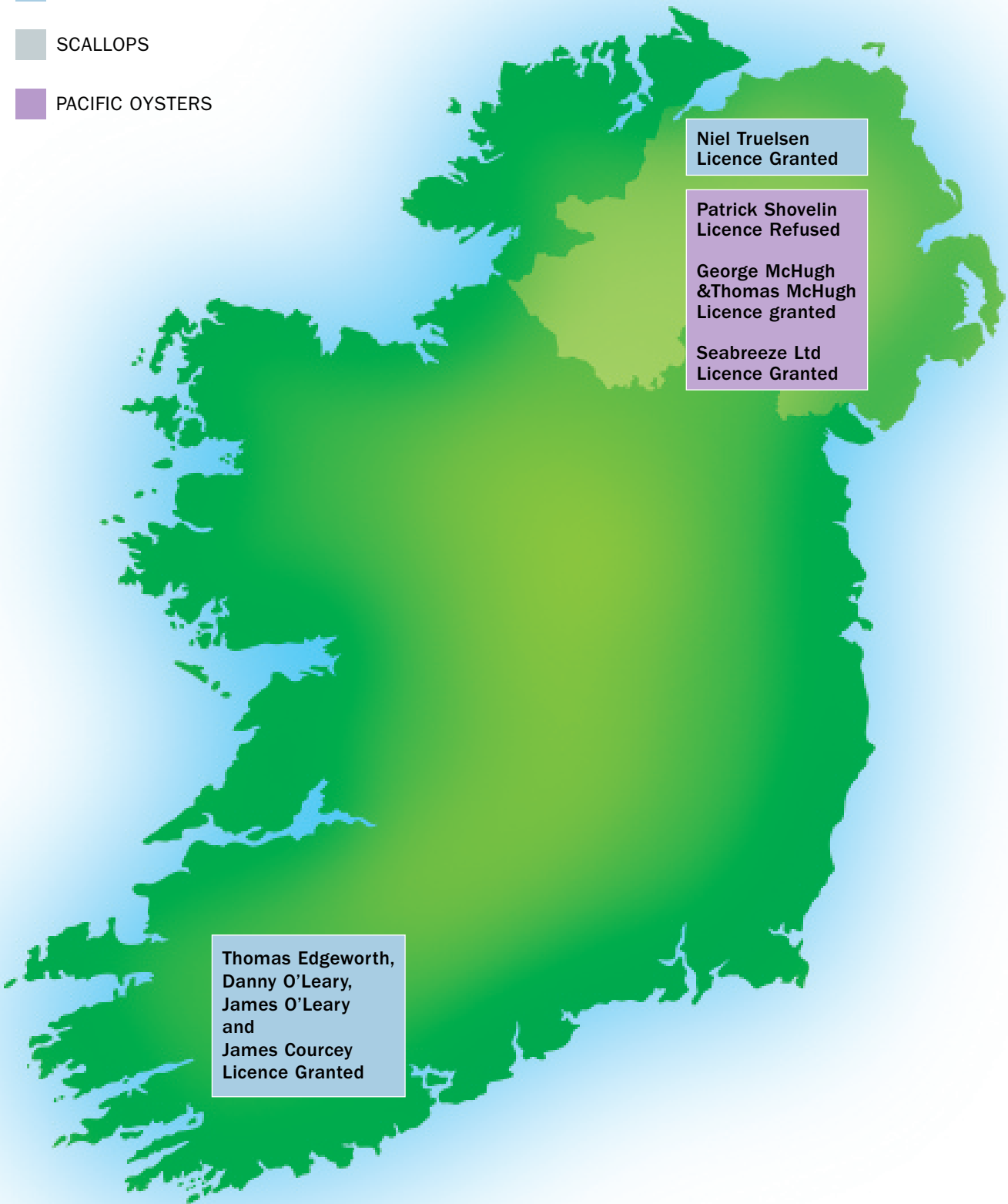
AQUACULTURE LICENCES APPEALS BOARD (A.L.A.B)

BREAKDOWN OF BOARD DETERMINATIONS 1999 - 2005

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
2005	17	0	0	5	4	0	2

BOARD DECISIONS 2005

- RAINBOW TROUT
- SCALLOPS
- PACIFIC OYSTERS



DETERMINATIONS OF APPEALS IN 2005

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 Rainbow Trout on one site in the townland of Ballyare, in the Barony of Kilmacrennan, Co Donegal, site ref no. T12/68 to NIEL TRUELSEN , Ballyare Fish Farms Ltd, Ramelton, Co Donegal.	NIEL TRUELSEN Ballyare Fish Farms Ltd, Ramelton, Co Donegal	GRANT LICENCE 1/2/2005
Decision of the Minister of State at the Department of Communications, Marine and Natural Resources to GRANT an aquaculture licence for the cultivation of Oysters in Lough Swilly on Site T12/317 to PATRICK SHOVELIN , Clondallon, Rathmullan, Co Donegal.	LOUGH SWILLY PRESERVATION GROUP Croghan, Ramelton, Co Donegal MRS HAZEL RUSSELL Creag Na Ron, Ray, Rathmullen, Co Donegal	REFUSE LICENCE 16/5/2005
Decision of the Minister of State at the Department of Communications, Marine and Natural Resources to GRANT an aquaculture licence for the cultivation of Scallops on four sites in Bantry Bay, Site ref T05/470 to THOMAS EDGEWORTH , 72 Reenrour East, Bantry, Co Cork and DANNY O’LEARY, JAMES O’LEARY AND JAMES COURCEY , Whiddy Island, Bantry, Co Cork.	BANTRY INSHORE FISHERMAN’S COOPERATIVE , Market Street, Bantry, Co Cork MARTIN MCCARTHY No. 6 Marino Street, Bantry, Co Cork FINBARR GOGGIN Market Street, Bantry, Co Cork KEITH FORD Reenany, Whiddy Island, Bantry, Co Cork	GRANT LICENCE 28/6/2005

DETERMINATIONS OF APPEALS IN 2005

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 Pacific Oysters on three sites on the foreshore in Donegal Bay, Site ref T12/350, to GEORGE & THOMAS McHUGH , Cranny Lower, Inver, Co Donegal.	RICHARD TIMONY , Pier Head, Mullinasole, Laghey, Co Donegal MULLINASOLE RESIDENTS’ ASSOCIATION , The Sandy Garden, Mullinasole, Laghey, Co Donegal MARTIN & MARGARET QUINN The Salmon Inn, Mullinasole Bay, Laghey, Co Donegal DONEGAL TOWN ENTERPRISE SCHEME T/A “The Waterbus Co” Harbour Office, Donegal Town, Co Donegal	GRANT LICENCE 5/10/2005

DETERMINATIONS OF APPEALS IN 2005

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 Pacific Oysters using bags and trestles on one site ref. 347A on the foreshore in Donegal Bay to SEABREEZE LTD , Tullyearl, Donegal Town, Co Donegal.	BRIAN O'DOWD, Saint Erwans House, Donegal DONEGAL TOWN ENTERPRISE SCHEME t/a Donegal Bay Waterbus, Harbour Office, Donegal Town, Co Donegal DONEGAL TOWN COMMUNITY CHAMBER, Community Chamber Offices, Bridge Street, Donegal Town, Co Donegal EAMON TIMONY Milltown House, Donegal Town, Co Donegal GORETTI SWEENEY Balhill, Donegal Town, Co Donegal MALACHY SWEENEY Ballhill, Donegal Town, Co Donegal KENNETH RYAN Mullinasole Residents' Association The Sandy Garden, Mullinasole, Co Donegal KATHLEEN O'DONNELL Muckros Residents' Association Muskros, Laghey, Donegal Town, Co Donegal	GRANT LICENCE 9/12/2005

AQUACULTURE LICENCES APPEALS BOARD

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2005



AQUACULTURE LICENCES APPEALS BOARD

STATEMENT OF RESPONSIBILITIES OF THE BOARD

FINANCIAL STATEMENTS

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Statement of Accounting Policies	21
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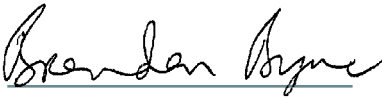
Section 37 (1) of the Fisheries (Amendment) Act, 1997 requires the Board to keep all proper and usual accounts of all moneys received or expended by it including an income and expenditure account and a balance sheet. In preparing those financial statements, the Board is required to:

- 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



BRENDAN BYRNE
SECRETARY

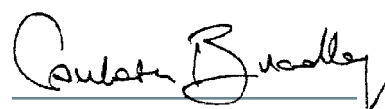
STATEMENT ON SYSTEM OF INTERNAL FINANCIAL CONTROLS

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 2005 are detailed as follows:

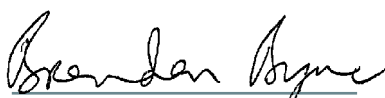
- The Board Secretariat is familiar with financial control procedures, including procurement, debtor and creditor procedures.
- All invoices are checked and authorised by the Secretary before payment.
- All cheques are signed by the Secretary with an additional signature from one other Board member required.
- Expenditure details are forwarded to Finance Unit of the Department on a annual 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. Seconded staff salaries are paid by the Department of Communications, Marine and Natural Resources and recouped by them from the Board's allocation. An external payroll company has been engaged by the Board to deal with Board Members' remuneration.

ANNUAL REVIEW OF CONTROLS

- The Board conducted a review of the effectiveness of the system of internal financial controls in respect of the year 2005.



CONLETH BRADLEY
CHAIRMAN



BRENDAN BYRNE
SECRETARY

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

for presentation to the Houses of the Oireachtas

I have audited the financial statements of the Aquaculture Licences Appeals Board for the year ended 31 December 2005 under the Fisheries (Amendment) Act, 1997.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Balance Sheet and the related notes.

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

The Aquaculture Licences Appeals Board is responsible for preparing the financial statements in accordance with the Fisheries (Amendment) Act, 1997 and for ensuring the regularity of transactions. The Aquaculture Licences Appeals Board prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Members of the Board are set out in the Statement of Responsibilities of the Board.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Board's compliance with the Code of Practice for the Governance of State Bodies 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. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

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 International Standards on Auditing (UK and Ireland) 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 and regularity of the financial transactions included 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.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

for presentation to the Houses of the Oireachtas

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order 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, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Board’s affairs at 31 December 2005 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by the Board. The financial statements are in agreement with the books of account.



GERARD SMYTH
For and on behalf of the Comptroller and Auditor General

22nd November 2006

STATEMENT OF 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.

Income from Oireachtas Grants represent actual cash receipts in year from the Department of Communications, Marine and Natural Resources and payments made in the year by the Department of Communications, Marine and Natural Resources in respect of the Aquaculture Licences Appeals Board seconded staff.

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. EMPLOYEES AND SUPERANNUATION

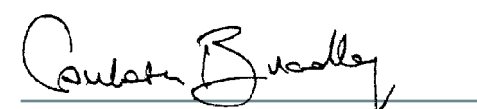
Two of the staff of the Board are seconded from the Department of Communications, Marine and Natural Resources and are covered by the Departments pension arrangements. There are no pension responsibility in relation to the remaining staff member on contract. The Board does not operate pension schemes.

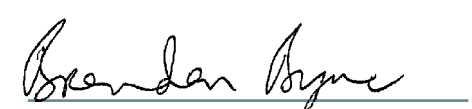
INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST DECEMBER 2005

	2005 €	2004 €
INCOME		
Appeal Fees	2,818	3,046
Oireachtas Grant	247,358	263,000
Transferred from Capital Account	196	<u>1,420</u>
	250,372	267,466
EXPENDITURE		
Wages and salaries	71,539	88,746
Board Members' fees	40,820	39,024
Publications	1,294	814
Conferences and education	1,128	5,365
Office stationery and supplies	8,546	5,008
Cleaning	4,345	4,348
Repairs, maintenance and security	6,749	9,606
Postage	1,997	2,726
Courier costs	709	1,428
Advertising	675	742
Telephone	5,247	6,461
Travel and expenses	24,457	25,211
Clothing and equipment	-	225
Diving costs	314	3,062
Legal and professional fees	113,395	259,394
Accountancy	2,554	5,683
Audit fees	7,854	4,605
Bank charges	439	232
Sundry expenses	3,998	4,418
Depreciation	196	<u>1,665</u>
	296,256	<u>468,763</u>
DEFICIT FOR THE YEAR	(45,884)	(201,297)
Surplus/ (deficit) at start of year	(200,187)	<u>1,110</u>
DEFICIT AT END OF YEAR	(246,071)	<u>(200,187)</u>

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 8 form part of these Financial Statements.


CONLETH BRADLEY - CHAIRMAN

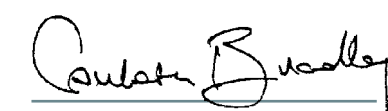

BRENDAN BYRNE - SECRETARY

BALANCE SHEET

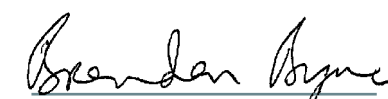
AS AT 31ST DECEMBER 2005

Assets Employed	Notes	2005 €	2004 €
FIXED ASSETS	6	81	<u>277</u>
CURRENT ASSETS			
Debtors		1,382	1,065
Cash at bank and in hand		74,107	<u>40,649</u>
		75,489	41,714
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	5	(321,560)	<u>(241,901)</u>
NET CURRENT LIABILITIES		(246,071)	<u>(200,187)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(245,990)	<u>(199,910)</u>
FINANCED BY			
CAPITAL AND RESERVES			
Capital Account	7	81	277
Income and expenditure account		(246,071)	<u>(200,187)</u>
		(245,990)	<u>(199,910)</u>

The Statement of Accounting Policies and Notes 1 to 8 form part of these Financial Statements.



CONLETH BRADLEY
CHAIRMAN



BRENDAN BYRNE
SECRETARY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2005

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 the Code of Practice for the Governance of State Bodies in relation to the disclosure of interest by Board Members and these procedures have been adhered to during the year.

3. TAXATION

In accordance with Section 227 of the Taxes Consolidation Act 1997 no provision has to be made for taxation in the Financial Statements.

4. JUDICIAL REVIEW

Section 73 of the Fisheries (Amendment) Act, 1997, provides for applications for judicial review of decisions on licence applications for appeals. The Board accounts for those events under general accepted accounting practice.

5. PROVISION FOR LEGAL AND PROFESSIONAL FEES

The figure for Creditors includes a provision of €309,192 (2004 €235,000) in relation to judicial review cases which have been taken against the board.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2005

6. FIXED ASSETS

	Computer Equipment €	Office Equipment €	Total €
COST			
At 1 January 2005	42,974	37,811	80,785
At 31 December 2005	42,974	37,811	80,785
DEPRECIATION			
At 1 January 2005	42,974	37,534	80,508
Charge for the year	-	196	196
At 31 December 2005	42,974	37,730	80,704
NET BOOK VALUES			
At 31 December 2005	-	81	81
At 31 December 2004	-	277	277

7. CAPITAL ACCOUNT

	2005 €	2004 €
Balance at 1st January 2005	277	1,697
Transfer from/(to) Income and Expenditure Account:		
- Funds allocated to acquire fixed assets	-	245
- Amortisation in line with depreciation	(196)	(1,665)
	(196)	(1,420)
BALANCE AT 31st December 2005	81	277

8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 15/11/2006

AN BORD ACHOMHARC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

TUARASCÁIL BHLIANTÚIL 2005



AN BORD ACHOMHARC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

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RÁITEAS AN CHATHAOIRLIGH

don Aire Cumarsáide, Mara agus Acmhainní Nádúrtha.



Conleth Bradley
Cathaoirleach

Fuarthas dhá thuarscáil chomhairleacha maidir le comhairleoir teicniúil a cheapadh go lánaimseartha agus i mí an Mheán Fómhair 2005 ceapadh Ms Helen Cooper ina Cigire Teicniúil don Bhord. Tá Ms Cooper fostaithe go díreach ag an mBord agus tá sí fostaithe ar bhonn lánaimseartha.

Déarfadh mé focal gairid anois faoi ghníomhaíochtaí an Bhoird le linn 2005. Fuair an Bord 17 n-achomharc le linn na bliana. Tá sonraí maidir leis na hachomhairc a fuarthas ar fáil ag tosú ar leathanach 35 den tuarascáil seo.

Go hachomair, fuarthas 17 n-achomharc san iomlán, a bhain le 4 chinneadh ceadúnaithe ag an Aireacht. Bhí trí achomharc eile ann áfach, a bhain le dhá chinneadh ceadúnaithe ag an Aireacht ag fanacht ar chinneadh ó 2004, agus leis sin bhí 20 achomharc san iomlán ag fanacht ar chinneadh. Tá áthas orm a rá nach raibh ach achomharc amháin ag fanacht ar chinneadh faoi dheireadh 2005. Tá sonraí i dtaobh na gcinntí a rinneadh i 2005 tugtha ó leathanach 38 go leathanach 39 sa tuarascáil.

Mar Chathaoirleach, is mian liom aitheantas a thabhairt d'obair bhaill an Bhoird agus na rúnaíochta agus buíochas a ghabháil leo as a gcuid seirbhíse le linn na bliana

CONLETH BRADLEY
CATHAOIRLEACH

Tá áthas orm an Ráiteas seo a chur leis an 8ú Tuarascáil Bhliantúil.

An bhliain seo chonacthas roinnt athruithe maidir le baill an Bhoird agus leis an Rúnaíocht. D'fhág Ms Carol Lodola, a bhí ina Rúnaí ar an mBord ó mhí Lúnasa 2004, i mí na Nollag, le ceapachán nua a ghlacadh i gCeannoifig na Roinne. Tháinig Mr Brendan Byrne ina háit. Thar ceann gach ball den Bhord ba mhaith liom gach rath a ghuí ar Carol ina post nua agus ba mhaith liom buíochas a ghabháil léi as an méid a rinne sí d'fheidhmiú an Bhoird.

Rinne An tAire Mara athcheapachán ar thriúr ball reatha den Bhord, Mr Mario Minehane, Mr Seán Murphy agus Mr Lorcán Ó Cinnéide, ag tosú ó 1 Eanáir 2005 ar feadh tréimhse trí bliana go dtí 31 Nollaig 2007. I mí na Nollag 2004, d'fhógair an tAire Mara leis go raibh Mr Damien McDonald, Ms Karin Dubsky agus Ms Mary Mac Mahon ceaptha ar feadh tréimhse dhá bhliain ó 1 Eanáir 2005, ag teacht in áit na mball cheanntearma.

BAILL AN BHOIRD AGUS EOLAS GINEARÁLTA

CATHAOIRLEACH * MR CONLETH BRADLEY

LEAS-CHATHAOIRLEACH FOLÚNTAS

GNÁTHBHAILL

MR MARIO MINEHANE

MR SEÁN MURPHY

MR LORCÁN Ó CINNÉIDE

+ MS MARY MAC MAHON

+ MS KARIN DUBSKY

+ MR DAMIAN MCDONALD

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

Ceaptha ag an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádúrtha, an tUasal John Browne, T.D. le haghaidh tréimhse ó 04 Nollaig 2003 go dtí 31 Nollaig 2004. I mí na Nollag 2004, d'fhógair an tUasal Pat the Cope Ó Gallachóir, T.D., go raibh siad athcheaptha, ar feadh tréimhse trí bliana ag tosú ó 1 Eanáir 2005.

+ Cheap an tAire Stáit Cumarsáide, Mara agus Acmhainní Nádúrtha, an tUasal Pat the Cope Ó Gallachóir, T.D., an triúr ball eile, Mary Mac Mahon, Karin Dubsky agus Damian McDonald, ar feadh tréimhse dhá bhliain ó 1 Eanáir 2005 go dtí 31 Nollaig 2006.

RÚNAÍ Ms Carol Lodola
Mr Brendan Byrne, ag tosú ó mhí na Nollag 2005

OIFIG CHLÁRAITHE

3ú hUrlár
Teach Holbrook
Sráid Holles
Baile Átha Cliath 2

NA HINIÚCHÓIRÍ

An tArd-Reachtaire Cuntas & Ciste
Foirgneamh an Stáitchiste
Caisleán Átha Cliath
Baile Átha Cliath 2.

SEOLADH IDIRLÍN www.alab.ie
RÍOMHPHOST info@alab.ie

FÓTAGRAIF DE BHAILL AN BHOIRD



Conleth Bradley
Cathaoirleach



Mario Minehane
Ball



Seán Murphy
Ball



Mary Mac Mahon
Ball



Lorcán Ó Cinnéide
Ball



Karin Dubsy
Ball



Damian McDonald
Ball

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

Tá roinnt eolais ghinearálta anseo thíos maidir leis an mBord Achomhairc um Cheadúnais Dobharshaothraithe. D'fhoillíodh teacht ar léirtheiscint a fháil ar oibriúchán an phróisis achomhairc chomh maith leis an gcóras ceadúnúcháin ba chóir tagairt a dhéanamh *inter alia* don Acht lascaigh (Leasú) 1997, don Acht lascaigh agus Imeall Trá (Leasú), 1998, do na Rialacháin um Dhobharshaothrú (larratas Ceadúnúcháin), 1998, don Acht lascaigh (Leasú), 2001.

BUNÚ AN BHOIRD

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

FEIDHM

Is í feidhm an Bhoird ná a bheith ina údarás neamhspleách le cinntí a dhéanamh ar achomhairc in aghaidh cinntí an Aire Cumarsáide, Mara agus Acmhainní Nádurtha maidir le hiarratais ar cheadúnais um dhobharshaothrú. Féadfaidh 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 ón bhfoilsíú (i gcás cinnidh) nó ón bhfógairt (i gcás cúlghairme/leasaithe).

STÁDAS

Comhlacht neamhspleách is ea an Bord lena chiste féin curtha ar fáil ag an Oireachtas faoi Alt 36 den Acht.

BALLRAÍOCHT AN BHOIRD

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

Níor líonadh post an Leas-Chathaoirligh i 2005.

Tá Mr Mario Minehane, Mr Sean Murphy agus Mr Lorcán Ó Cinnéide ar an mBord ó 4 Nollaig 2003. I mí na Nollag 2004 d'fhógair an tAire Mara a n-athcheapacháin, ar feadh tréimhse trí bliana ag tosú ó 1 Eanáir 2005.

I mí na Nollag 2004, d'fhógair an tAire Mara chomh maith, ceapachán Mr Damian McDonald, Ms Karin Dubsy agus Ms Mary Mac Mahon ar feadh tréimhse dhá bhliain ag tosú ó 1 Eanáir 2005, ag teacht in áit na mball cheanntearma.

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

COMHDHÉANAMH AN BHOIRD

De réir *Ailt 23(3)* den Acht, chuir an tAire Mara agus Acmhainní Nádurtha Rialacháin le chéile ag forordú ionadaithe ó dhá eagraíocht ar laghad de na grúpaí seo a leanas:

- (a) eagraíochtaí atá i mbun forbairt dhobharshaothraithe a chur chun cinn nó atá ionadaíoch do dhaoine atá i mbun an ghnó ag forbairt dobhharshaothraithe;
- (b) eagraíochtaí atá i mbun caomhnú, forbairt agus cosaint iascach fhiáine;
- (c) eagraíochtaí ionadaíoch do dhaoine a mbaineann a ngairmeacha nó a slite beatha le planáil agus forbairt fhisiciúil;
- (d) eagraíochtaí ionadaíoch do dhaoine atá i mbun cosaint agus caomhnú an chomhshaoil agus na dtaitneamhachtaí;
- (e) eagraíochtaí ionadaíoch do dhaoine atá i mbun na forbartha eacnamaíochta i gcoitinne a chur chun cinn agus
- (f) eagraíochtaí ionadaíoch do dhaoine atá i mbun forbartha pobail a chur chun cinn.

FREAGRACHTAÍ

Tá achoimre de phríomhfhreagrachtaí agus cumhachtaí an Bhoird thíosluaite:

Faoi *Alt 40(4)* den Acht, nuair a fhaigheann an Bord achomharc, agus ar an gcoinníoll nach ndéantar tarraingt siar air, féadfaidh an Bord cinneadh a dhéanamh faoin achomharc mar seo a leanas:

- (a) Cinneadh nó gníomhaíocht an Aire a dheimhniú
- (b) Cinneadh a dhéanamh faoin iarratas ar cheadúnas amhail is gur chuig an mBord a rinneadh an t-iarratas sa chéad áit, nó
- (c) maidir le cúlghairm nó leasú cheadúnais, a chinneadh féin a chur in áit chinneadh an Aire;

Faoi na *hAilt 43 agus 44* den Acht, ní mór don Bhord cóip den fhógra achomhairc a chur chuig an Aire agus chuig gach páirtí eile leasmhar san achomharc.;

Faoi *Alt 46* den Acht, féadfaidh an Bord aighneachtaí nó tuairimí a fháil ó pháirtithe nó ó dhaoine eile a chuir

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

aighneachtaí nó tuairimí faoi bhráid an Bhoird cheana maidir leis an achomharc más dóigh leis an mBord agus in imthosca sin, gur ar mhaithe leis an gceartas é sin a dhéanamh.

Faoi *Alt 47* den Acht, féadfaidh an Bord éileamh a dhéanamh ar dhoiciméid, ar shonraí nó ar eolas eile a cheapann sé a bheith riachtanach le gur féidir leis cinneadh a dhéanamh ar achomharc;

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

Faoi *Alt 56* den Acht, cinnteoidh an Bord go ndéileáiltear le hachomhairc agus go ndéantar cinnidh ina dtaobh chomh tapaigh agus is féidir agus go nglactar gach céim chuí le moill nach gá a sheachaint.

SAINCHOMHAIRLEOIRÍ AGUS COMHAIRLEOIRÍ

Faoi *Alt 35* den Acht, féadfaidh an Bord an méid sainchomhairleoirí agus comhairleoirí gur dóigh leis a bheith riachtanach a fhostú lena chuid feidhmeanna a chomhlíonadh. Íocann an Bord táillí dlite leo as airgead a chuireann an tOireachtas ar fáil. Bhí Ms Helen Cooper ag obair mar Chigire Teicniúil ó 3 Meán Fómhair go nuige seo.

RÚNAÍOCHT

Faoi *Alt 32* den Acht, feidhmeoidh oifigeach de chuid an Aire, a bhfuil ina státseirbhíseach bunaithe agus a bhfuil ar iasacht chuig an mBord chun na críche sin, ar bhonn lánaimseartha nó páirtaimseartha, mar Rúnaí don Bhord.

GNÍOMHAÍOCHTAÍ AN BHOIRD I 2005

ACHOMHAIRC A FUARTHAS

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. Bhain an 17 n-achomharc a fuarthas le 4 chinneadh ceadúnais Aireachta as iomlán de 36 chinneadh Aireachta a rinneadh i 2005.

I 2005, fuair an Bord 17 n-achomharc san iomlán. Ach, chomh maith leis an 17 n-achomharc a fuarthas i 2005 bhí 3 achomharc san iomlán fós le cinneadh a dhéanamh orthu ó 2004, rud ab ionann agus 20 achomharc san iomlán le cinneadh a dhéanamh orthu.

Le blianta beaga anuas bhí moill ann maidir le próiseáil a dhéanamh ar roinnt achomharc de bharr, mar shampla, ceisteanna a thagann aníos maidir le stádas na n-iarratasóirí le haghaidh ceadúnas. Tá an Bord den tuairim gur ceisteanna iad seo ar chóir déileáil leo agus tabhairt fúthu sa chéad chuid de phróiseas an iarratais agus roimh achomhrac ar bith.

ATHBHREITHNIÚ BREITHIÚNACH

De réir Ailt 73 den Acht lascaigh (Leasú), 1997, féadfaidh duine iarratas a dhéanamh le haghaidh athbhreithnithe bhreithiúnaigh ar chinntí an Bhoird mar iarratas ar athbhreithniú breithiúnach, ar an gcoinníoll go ndéantar é laistigh de thrí mhí ag tosú ar an dáta a raibh an cinneadh déanta.

Ní raibh aon iarratas nua le haghaidh athbhreithnithe bhreithiúnaigh sa bhliain 2005.

ACHOIMRE NA gCINNTE

Fuair an Bord 17 n-achomharc san iomlán sa bhliain 2005. Bhain siad le cinneadh ón Aire le 4 cheadúnas um dhobharshaothrú a bhronnadh; ceadúnas amháin muiríní, ceadúnas amháin le haghaidh diúilicíní agus oisrí, agus dhá cheadúnas le haghaidh oisrí an Aigéin Chiúin.

Chomh maith leis sin tugadh 3 achomharc ar aghaidh ó 2004 agus rinne an Bord cinneadh orthu sa bhliain 2005. Bhain siad le cinntí a rinne an tAire maidir le ceadúnas do bhric dhea-dhathacha agus ceadúnas le haghaidh oisrí an Aigéin Chiúin a bhronnadh ar iarratasóir amháin do gach ceann.

Rinne an Bord 5 chinneadh san iomlán i 2005. Ag eascairt as bronnadh 4 cheadúnas um dhobharshaothrú le coinníollacha athbhreithnithe. Bhain ceann amháin le bric dhea-dhathacha, ceann amháin le saothrú muiríní agus dhá cheann le hoisrí an Aigéin Chiúin. Níor rinneadh achomharc ar bith maidir le saothrú bradáin. Sheas an Bord le dhá achomharc freisin trí dhiúltú ceadúnas do bharshaothraithe a thabhairt le hoisrí a shaothrú.

IMEACHTAÍ AN BHOIRD I 2005

Le linn 2005, is é an t-achar iomlán a raibh ceadúnaithe ag an mBord le haghaidh muiríní ná 18.4 ha. An t-achar iomlán a raibh ceadúnaithe ag an mBord le haghaidh diúilicíní ná 0 ha. An t-achar iomlán a raibh ceadúnaithe ag an mBord le haghaidh oisrí an Aigéin Chiúin ná 8.4892 ha. An t-achar iomlán a raibh ceadúnaithe ag an mBord do bhric dhea-dhathacha ná 40 tona.

SONRAÍ AR ACHOMHAIRC A FUARTHAS AGUS NA gCINNTE A RINNEADH I 2005

Faoi *Ait 40(4)* den Acht lascaigh (Leasú), 1997, tá an rogha ag an mBord, agus cinneadh á dhéanamh maidir le hachomhairc:

- (i) Cinneadh an Aire ceadúnas a bhronnadh nó a dhiúltú a dheimhniú nó
- (ii) cinneadh agus eisiúint a dhéanamh ar a cheadúnas féin um dhobharshaothrú amhail is gur chuig an mBord a rinneadh an t-iarratas sa chéad áit.

San áit gur chinn an Bord gur mian leis na téarmaí nó na coinníollacha a athrú maidir le cinneadh ceadúnais a raibh bronnta ag an Aire, rinne sé é seo tríd a cheadúnas féin a eisiúint le coinníollacha agus téarmaí sa bhreis nó a raibh athraithe.

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

- a) miondealú ar chinntí an Bhoird do na blianta 1999 go dtí 2005, an dá bhliain sin san áireamh;
- b) Léarscáil ag léiriú láithreacha na suíomh achomharctha agus achoimre eolais agus
- c) Tábla ag léiriú torthaí na gcinntí a rinne an Bord ar achomhairc i 2005 ag tógáil san áireamh ábhar an achomhairc, sonraí i dtaobh na nAchomharcóirí agus toradh agus dáta cinnte gach cinneadh achomhairc.

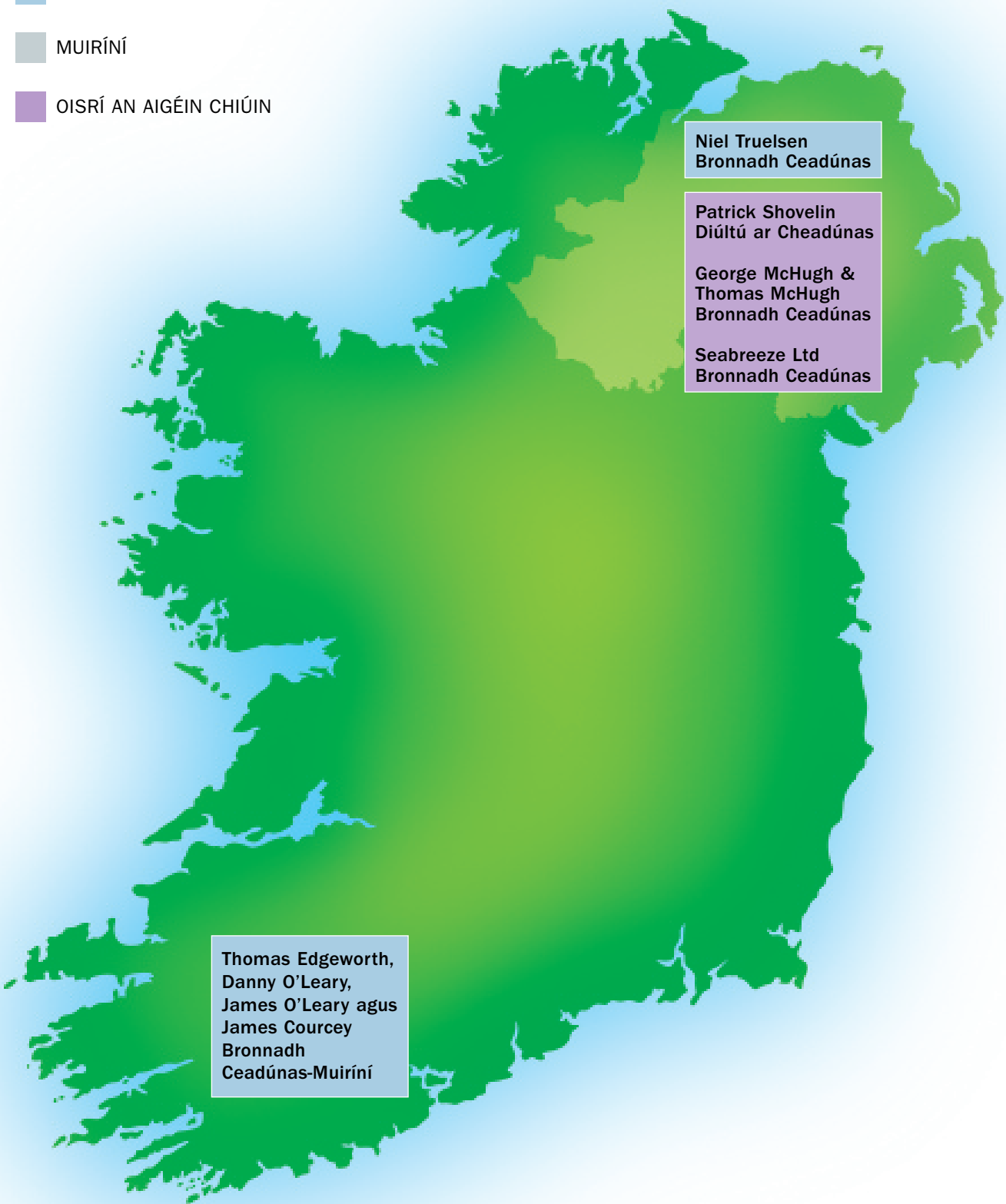
AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

MIONDEALÚ AR CHINNTÍ AN BHOIRD 1999 - 2005

BIAIN	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
2005	17	0	0	5	4	0	2

CINNTÍ AN BHOIRD 2005

- BRIC DEA-DHATHACHA
- MUIRÍNÍ
- OISRÍ AN AIGÉIN CHIÚIN



CINNTÍ AR ACHOMHAIRC
I 2005

ÁBHAR AN ACHOMHAIRC	ACHOMHARCÓIRÍ	CINNEADH AN BHOIRD AGUS DÁTA
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha ceadúnas um dhobharshaothrú le Bric Dhea-dhathacha a shaothrú a BHRONNADH ar shuíomh amháin sa bhaile fearainn Ballyare, sa Bharúntacht de Chill Mhic Réanáin, Co. Dhún na nGall, tag. T12/68 do NIEL TRUELSEN , Ballyare Fish Farms Ltd, Ráth Mealtain, Co. Dhún na nGall.	NIEL TRUELSEN Ballyare Fish Farms Ltd, Ráth Mealtain, Co. Dhún na nGall.	BRONNADH CEADÚNAIS 1/2/2005
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha ceadúnas um dhobharshaothrú do shaothrú Oisrí i Loch Súilí a BHRONNADH ar Shuíomh T12/317 do PATRICK SHOVELIN , Clondallon, Ráth Maoláin, Co Donegal	GRÚPA CAOMHNAITHE LOCH SÚILÍ Cruachan, Ráth Mealtain, Co. Dhún na nGall MRS HAZEL RUSSELL Creag Na Ron, Ray, Ráth Maoláin, Co. Dhún na nGall	DIÚLTÚ AR CHEADÚNAS 16/5/2005
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Nádurtha ceadúnas um dhobharshaothrú do shaothrú Muiríní a BHRONNADH ar cheithre shuíomh i mBá Bheanntraí, uimh. tagartha an tsuímh T05/470 do THOMAS EDGEWORTH , 72 Reenrour East, Beanntraí, Co Chorcaí agus DANNY O’LEARY, JAMES O’LEARY AGUS JAMES COURCEY , Faoide, Beanntraí, Co. Chorcaí	BANTRY INSHORE FISHERMAN’S COOPERATIVE , Sr. an Mhargaidh, Beanntraí, Co. Chorcaí MARTIN McCARTHY Uimh. 6 Sr. Marino, Beanntraí, Co. Chorcaí FINBARR GOGGIN Sr. an Mhargaidh, Beanntraí, Co. Chorcaí KEITH FORD Reenany, Faoide, Beanntraí, Co. Chorcaí	BRONNADH CEADÚNAIS 28/6/2005

CINNTÍ AR ACHOMHAIRC
I 2005

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 oisrí an Aigéin Chiúin a BHRONNADH ar thrí shuíomh ar imeall an trá i gCuan Dhún na nGall, uimh. thagartha an tsuímh T12/350, do GEORGE & THOMAS McHUGH , Cranny Lower, Inbhear, Co. Dhún na nGall	RICHARD TIMONY , Ceann Cé, Mullinasole, Laghey, Co. Dhún na nGall CUMANN ÁITRITHEOIRÍ MULLINASOLE The Sandy Garden, Mullinasole, Laghey, Co. Dhún na nGall MARTIN & MARGARET QUINN The Salmon Inn, Cuan Cuan Mullinasole, Laghey, Co. Dhún na nGall SCÉIM FIONTAR BHAILE DHÚN NA nGALL T/A “The Waterbus Co” Harbour Office, Baile Dhún na nGall, Co. Dhún na nGall	BRONNADH CEADÚNAIS 5/10/2005

CINNÍ AR ACHOMHAIRC I 2005

ÁBHAR AN ACHOMHAIRC	ACHOMHARCÓIRÍ	CINNEADH AN BHOIRD AGUS DÁTA
Cinneadh an Aire Stáit sa Roinn Cumarsáide, Mara agus Acmhainní Náúúrtha ceadúnas um dhobharshaothrú do shaothrú oisrí an Aigéin Chiúin trí úsáid a bhaint as málaí agus tristéil a BHRONNADH ar shuíomh amháin, tag. 347A ar imeall an trá i gCuan Dhún na nGall do SEABREEZE LTD , Tullyearl, Baile Dhún na nGall,	BRIAN O'DOWD , Saint Erwans House, Dún na nGall DONEGAL TOWN ENTERPRISE SCHEME t/a Donegal Bay Waterbus, Harbour Office, Baile Dhún na nGall, Co. Dhún na nGall DONEGAL TOWN COMMUNITY CHAMBER , Oifigí an Chumainn Phobail, Sr. an Droichid, Baile Dhún na nGall, Co. Dhún na nGall EAMON TIMONY Milltown House, Baile Dhún na nGall, Co. Dhún na nGall GORETTI SWEENEY Balhill, Baile Dhún na nGall, Co. Dhún na nGall MALACHY SWEENEY Ballhill, Baile Dhún na nGall, Co. Dhún na nGall KENNETH RYAN Cumann Áitritheoirí Mullinasole The Sandy Garden, Mullinasole, Co. Dhún na nGall KATHLEEN O'DONNELL Cumann Áitritheoirí Mhucrois Mucros, Laghey, Baile Dhún na nGall, Co. Dhún na nGall	BRONNADH CEADÚNAIS 9/12/2005

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

RÁITIS AIRGEADAIS DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2005



AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

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RÁITEAS I LEITH FREAGRACHTAÍ AN BHOIRD

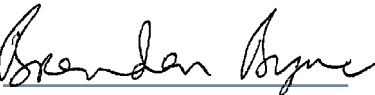
Éilíonn Alt 37(1) den Acht lascaigh (Leasú), 1997 go gcoimeádfaidh an Bord na cuntais go léir is cuí agus is gnách ar an airgead go léir a gheobhaidh nó a chaithfidh sé lena n-áirítear cuntas ioncaim agus caiteachais agus clár comhardaithe. Le linn na ráitis airgeadais sin a ullmhú ceanglaítear ar an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



CONLETH BRADLEY
CATHAOIRLEACH



BRENDAN BYRNE
RÚNAÍ

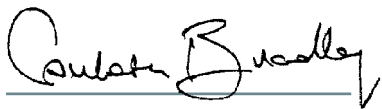
RÁITEAS MAIDIR LE RIALÚCHÁIN INMHEÁNACHA AIRGEADAIS

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 2005:

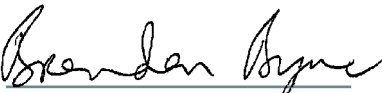
- Tá Rúnaíocht an Bhoird eolach ar ghnáis rialúcháin airgeadais, gnáis sholáthair, fhéichiúnaithe agus chreidiúnaithe san áireamh.
- Scrúdaíonn agus údaraíonn an Rúnaí gach sonrasc sula n-íoctar as.
- Síníonn an Rúnaí gach seic agus ceanglaítear síniú breise ó bhall amháin eile den Bhord.
- Cuirtear ar aghaidh sonraí caiteachais chuig Aonad Airgeadais na Roinne go bliantúil.
- 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. Íochann an Roinn Chumarsáide, Mara agus Acmhainní Nádúrtha tuarastail baill foirne a bhfuil ar iasacht ón Roinn agus faigheann sí aisíoch ar an gcaiteachas seo ón Bhord. Tá cuideachta párolla seachtrach ceaptha ag an mBord le déileáil le luach saothair bhaill an Bhoird.

ATHBHREITHNIÚ BLIANTÚIL AR NA RIALÚCHÁIN

- Rinne an Bord athbhreithniú ar éifeachtúlacht an chórais rialúcháin airgeadais inmheánacha i leith 2005.



CONLETH BRADLEY
CATHAOIRLEACH



BRENDAN BYRNE
RÚNAÍ

TUARASCÁIL AN ARD-REACHTAIRE CUNTAS AGUS CISTE LE CUR I LÁTHAIR THITHE AN OIREACHTAIS

Tá ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe don bhliain dar críoch 31 Nollaig 2005 iniúchta agam faoin Acht lascaigh (Leasú), 1997.

Tá na ráitis airgeadais, a ullmhaíodh faoi na beartais chuntasaíochta arna leagan amach sna ráitis, comhdhéanta den Ráiteas ar Bheartais Chuntasaíochta, an Cuntas Ioncaim agus Caiteachais, an Clár Comhardaithe agus na nótaí gaolmhara.

FREAGRACHTAI AN BHOIRD AGUS AN ARD-REACHTAIRE CUNTAS AGUS CISTE FAOI SEACH

Tá an Bord Achomhairc um Cheadúnais Dobharshaothraithe freagrach as na ráitis airgeadais a ullmhú de réir an Achta lascaigh (Leasú), 1997 agus as rialtacht na n-idirbheart a chinntiú. Ullmhaíonn an Bord Achomhairc um Cheadúnais Dobharshaothraithe na ráitis airgeadais de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn. Tá freagrachtaí cuntasaíochta Chomhaltaí an Bhoird leagtha amach sa Ráiteas um Fhreagrachtaí an Bhoird.

Is é m'fhreagrachtsa ná na ráitis airgeadais a iniúchadh de réir cheanglas ábhartha dlí agus rialúcháin agus Caighdeán Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus Éire).

Tuairiscím mo thuairim maidir le cibé an dtugann na ráitis airgeadais léargas fíorcheart, de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn. Tuairiscím freisin cibé, dar liom, an raibh leabhair chuntais chuí coinnithe. Lena chois sin, deirim cibé an dtagann na ráitis airgeadais leis na leabhair chuntais.

Tuairiscím ar aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcríoch a bhl beartaithe nó sa chás nach leanann na hidirbhearta do na húdaráis a rialaíonn iad.

Tuairiscím freisin mura bhfuil an fhaisnéis agus na mínithe ar fad faighte agam agus atá riachtanach chun críocha m'iniúchta.

Scrúdaím an Ráiteas maidir le Rialú Inmheánach Airgeadais le féachaint an léirítear ann gur chomhlíon an Bord an Cód Cleachtais maidir le Rialachas Comhlachtaí Stáit agus tuairiscím ar aon chás ábhartha nach ndéanann sé 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. Ní cheanglaítear orm a bhreithniú cibé an gclúdaíonn an Ráiteas maidir le Rialú Inmheánach Airgeadais gach priacal agus rialú airgeadais, ná teacht ar thuairim maidir le héifeachtacht na nósanna imeachta maidir le priacail agus rialú.

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 Caighdeán Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus Éire) 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 i ndáil le cúrsaí bainisteoireachta agus oibriúcháin a ghabhann le comhlachtaí Stáit. Déantar scrúdú mar chuid den iniúchadh, ar bhonn tástála, ar fhianaise a bhaineann le suimeanna agus rialtacht na n-idirbheart airgeadais a

TUARASCÁIL AN ARD-REACHTAIRE CUNTAS AGUS CISTE

LE CUR I LÁTHAIR THITHE AN OIREACHTAIS

chuirtear san áireamh sna ráitis airgeadais, agus leis na hidirbhearta a fhoilsítear iontu. 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 n-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 me 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 dtugann na ráitis airgeadais léargas fíorcheart, de réir Cleachtais Chuntasaíochta a nGlactar Leis go Coitianta in Éirinn, ar riocht ghnóthaí an Bhoird ag 31 Nollaig 2005 agus ar a ioncam agus ar a chaiteachas don bhliain dar críoch sin.

Is é mo thuairim go raibh leabhair chuntais chuí coinnithe ag an mBord. Tá na ráitis airgeadais ag teacht leis na leabhair chuntais.



GERARD SMYTH

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

22 Samhain 2006

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 cleachtas cuntasaíochta coitianta 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 Ioncam na nDeontas Oireachtais le linn na bliana ón Roinn Cumarsáide, Mara agus Acmhainní Nádúrtha, chomh maith leis na híocaíochtaí a rinne an Roinn Cumarsáide, Mara agus Acmhainní Nádúrtha le linn na bliana i leith fhoireann an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe a bhfuil ar iasacht.

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 inlámhsithe, sócmhainní léasaithe san áireamh, i dtráth chodanna cothroma mar seo a leanas:

Trealamh Oifige	3 bliana
Trealamh Ríomhaireachta	3 bliana

6. AOISLIÚNTAS

Tá beirt bhall foirne den Bhord ar iasacht ón Roinn Cumarsáide, Mara agus Acmhainní Nádúrtha agus tá siad clúdaithe faoi scéim pinsean na Roinne. Níl aon scéim pinsean i bhfeidhm ag an mBord.

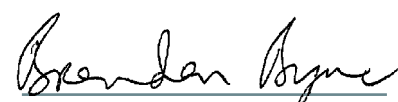
CUNTAS IONCAIM AGUS CAITEACHAIS

DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2005

	2005 €	2004 €
IONCAM	2,818	3,046
Táillí Achomhairc	247,358	263,000
Deontais Oireachtais	196	<u>1,420</u>
Aistrithe ó Chuntas Caipitil	250,372	267,466
CAITEACHAS		
Tuarastail	71,539	88,746
Táillí an Bhoird	40,820	39,024
Foilseacháin	1,294	814
Comhdhálacha agus Oideachas	1,128	5,365
Stáiseanóireacht agus soláthairtí Oifige	8,546	5,008
Glantóireacht	4,345	4,348
Deisiúcháin, cothabháil agus slándáil	6,749	9,606
Postas	1,997	2,726
Costas cháiréireachta	709	1,428
Fógraíocht	675	742
Teileafón	5,247	6,461
Taisteal agus costais	24,457	25,211
Éadach agus trealamh	-	225
Costais Tumadóireachta	314	3,062
Táillí Dí agus Proifisiúnta	113,395	259,394
Cuntasóireacht	2,554	5,683
Táillí Iniúchta	7,854	4,605
Táillí Bainc	439	232
Ilchostais	3,998	4,418
Dímheas	196	<u>1,665</u>
	296,256	<u>468,763</u>
EASNAMH DON BHLIAIN	(45,884)	(201,297)
Barrachas/ (easnamh) ag tús na bliana	(200,187)	<u>1,110</u>
EASNAMH AG DEIREADH NA BLIANA	(246,071)	<u>(200,187)</u>

Níl aon ghnóthachan ná caillteanas aitheanta, seachas na torthaí arna leagtha 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 8.


CONLETH BRADLEY - CATHAOIRLEACH


BRENDAN BYRNE - RÚNAÍ

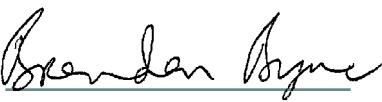
CLÁR COMHARDAITHE AMHAIL

AN 31 NOLLAIG 2005

Sócmhainní in Úsáid	Nótaí	2005 €	2004 €
SÓCMHAINNÍ SEASTA	6	81	<u>277</u>
SÓCMHAINNÍ REATHA			
Féichiúnaithe		1,382	1,065
Airgead sa bhanc agus ar láimh		74,107	<u>40,649</u>
		75,489	41,714
CREIDIÚNAITHE: MÉIDEANNA A BHEIDH DLITE LAISTIGH DE BHLIAIN AMHÁIN	5	(321,560)	<u>(241,901)</u>
GLANDLITEANAIS REATHA		(246,071)	<u>(200,187)</u>
SÓCMHAINNÍ IOMLÁNA LÚIDE DLITEANAIS REATHA		(245,990)	<u>(199,910)</u>
ARNA nAIRGEADÚ AG			
CAIPITEAL AGUS CÚLCHISTÍ			
Cuntas Caipitil	7	81	277
Cuntas Ioncaim agus Caiteachais		(246,071)	<u>(200,187)</u>
		(245,990)	<u>(199,910)</u>

Is mar chuid de na Ráitis Airgeadais seo an Ráiteas i leith Beartas Cuntasaíochta agus na Nótaí ó 1 go 8.


CONLETH BRADLEY
CATHAOIRLEACH


BRENDAN BYRNE
RÚNAÍ

NÓTAÍ A GHABHANN LEIS NA RÁITIS AIRGEADAIS

DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2005

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

De réir Alt 227 den Acht Comhdhlúite Cánacha 1997 ní gá aon soláthar a dhéanamh do chánachas sna Ráitis Airgeadais.

4. ATHBHREITHNIÚ BREITHIÚNACH

In Alt 73 den Acht Iascaigh (Leasú), 1997, foráiltear le haghaidh iarratas d'athbhreithniú breithniúnach ar chinntí maidir le hachomhraic ar iarratais do cheadúnais. Cuireann an Bord na tarluithe sin san áireamh faoin gcleachtas cuntasáiochta a bhfuil inghlactha go ginearálta.

5. TÁILLÍ DLÍ AGUS PROIFISIÚNTA

Tá soláthar €309,192 (2004 €235,000) san áireamh san fhigiúr do Chreidiúnaithe i ndáil leis na cásanna athbhreithnithe breithiúnacha atá tar éis a bheith tógtha in aghaidh an Bhoird.

NÓTAÍ A GHABHANN LEIS NA RÁITIS AIRGEADAIS

DON BHLIAIN DAR CHRÍOCH 31 NOLLAIG 2005

6. SÓCMHAINNÍ SEASTA

	Trealamh Ríomhaireachta €	Trealamh Oifige €	Iomlán €
COSTAS			
Amhail an 1 Eanáir 2005	42,974	37,811	80,785
Amhail an 31 Nollaig 2005	42,974	37,811	80,785
DÍMHEAS			
Amhail an 1 Eanáir 2005	42,974	37,534	80,508
Táille don bhliain	-	196	196
Amhail an 31 Nollaig 2005	42,974	37,730	80,704
GLANLUACHANNA DE RÉIR NA LEABHAR			
Amhail an 31 Nollaig 2005	-	81	81
Amhail an 31 Nollaig 2004	-	277	277

7. CUNTAS CAIPITIL

	2005 €	2004 €
Iarmhéid amhail an 1 Eanáir 2005	277	1,697
Aistriú ó/ go C(h)untas Ioncaim agus Caiteachais:		
- Cistí leithdháilte le sócmhainní seasta a fháil	-	245
- Amúchadh de réir dímheasa	(196)	(1,665)
	(196)	(1,420)
IARMHÉID AMHAIL AN 31 NOLLAIG 2005	81	277

8. CEADÚ NA RÁITEAS AIRGEADAIS

Cheadaigh an Bord na Ráitis Airgeadais ar an 15/11/2006

NÓTAÍ