



Credit: C. O'Toole

AQUACULTURE LICENCES APPEALS BOARD

ANNUAL REPORT 2023

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STATEMENT OF THE CHAIRPERSON

to the

MINISTER FOR AGRICULTURE, FOOD AND THE MARINE

ANNUAL REPORT AND ACCOUNTS 2023

To the Minister for Agriculture, Food, and the Marine

In accordance with section 38(1) of the Fisheries (Amendment) Act 1997, the Aquaculture Licences Appeals Board (ALAB) herewith presents its twenty-fifth Annual Report and Financial Statement for the year ending 31st December 2023.

Imelda Reynolds

Chairperson

INTRODUCTION BY CHAIRPERSON

I am pleased to present the Annual Report of the Aquaculture Licences Appeals Board (ALAB) for the year **2023**. In addition to fulfilling its primary function of reporting to the Minister for Agriculture, Food and the Marine ('the Minister') on the activities of the Board, we hope that the Report will provide useful information to all involved in the appeals process and to the wider aquaculture industry.

The Board continued to operate in an efficient manner throughout the year, fulfilling its core function to provide an independent appeal authority to adjudicate on decisions of the Minister on aquaculture licence applications. While only seven (7) appeals were received in 2023, thirty-seven (37) appeals were on hand at the start of the year. By the end of the year there were forty-four (44) appeals on hand. The appeals on hand are complex and in addition the Board dealt with a significant judicial review of an earlier determination. The hearing of that case took place over three weeks in April/May 2023 and preparation for, and attendance at, the hearing of the review absorbed a significant amount of time and resources. This Report contains detailed information on, and analysis of, all appeals on hand with the Board by the end of 2023.

The Board notes that the Report of the Independent Aquaculture Licencing Review Group, May 2017, made a number of recommendations which were designed to both improve the quality and clarity of applications and to facilitate a timely decision-making process. In this context, the Board has completed a number of internal processes, including the redesign and updating of the ALAB website to make information concerning the Board and appeals more accessible and its processes more transparent. Further enhancements of the website are being developed including enabling the website to facilitate the online submission of appeals and payment of appeal fees.

I would like to express appreciation to the officials from the Department of Agriculture Food and the Marine and to all other State Bodies with which ALAB interacts for their support during the year. I would also like to take this opportunity to acknowledge the contributions of all ALAB Board members, ALAB staff and all external service providers, who were instrumental in supporting ALAB in delivering its statutory responsibilities during 2023. As an organisation, ALAB continues to adapt while also striving to maintain its good performance. I would particularly like to acknowledge the real commitment of the ALAB Board members to the values of independence, integrity, professionalism, and fairness. It has been a great pleasure to work with you during 2023 and indeed throughout.

Finally, after 10 years as serving as the Chairperson of the Board, I will be stepping down at the end of March 2024. During my tenure with the Board, I have worked with fourteen Board Members and four Secretaries, all of whom, in different ways, provided insight, guidance and knowledge of the aquaculture industry in Ireland and the licencing process. The Board has faced many hurdles over my time, a particular challenge being seeking to ensure that sufficient and appropriate resources are available to the Board to fulfil its obligations. I believe I leave the Board in good stead, and I would like to take this opportunity to thank all colleagues with whom I have worked on the ALAB Board over those ten years, as well as the ALAB Secretariat and the Department for the support over my two terms in office.



Imelda Reynolds Chairperson

SECTION 1: BOARD MEMBERS and GENERAL INFORMATION

CHAIRPERSON	Imelda Reynolds
DEPUTY CHAIRPERSON	Micheál Ó Cinnéide
ORDINARY MEMBERS	Michael Mulloy
	John Evans
	Bill Sweeney
	Maura Canning (from 17 November 2023)
SECRETARY	Margaret Carton
OFFICE ADDRESS	Kilminchy Court Dublin Road Portlaoise Co Laois R32 DTW5
TELEPHONE	+353 (0) 57 863 1912
WEB ADDRESS	www.alab.ie
E-MAIL ADDRESS	info@alab.ie
External AUDITOR	Comptroller & Auditor General Treasury Building Dublin Castle Dublin 2 D01 PF72
Internal Auditor	Pinnacle Consulting 3013 Lake Drive Citywest Business Campus Dublin 24

Bank	Allied Irish Bank 100 Grafton Stret Dublin 2 D02 N671
Accountant	ND Audit & Advisory Chartered Accountants & Registered Auditors, 42 Grattan Street, Portlaoise, Co.Laois, R32 HR62
Legal Team	Philip Lee Solicitors Connaught House One Burlington Road Dublin 4 D04 C5Y6

ESTABLISHMENT OF BOARD

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

FUNCTION

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

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

STATUS

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

COMPOSITION OF BOARD

Section 23(2) of the 1997 Act provides that the Chairperson of the Board shall be appointed by the Government.

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

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

MEMBERSHIP OF BOARD

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

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

Mr. Michael Mulloy was appointed to the Board on the 6 June 2018 for a period of five years up to 5 June 2023. He was reappointed to the Board for a period of five years up to 19 June 2028.

Mr. Micheál Ó Cinnéide was appointed to the Board on 17 July 2019 for a period of five years up to 16 July 2024. He was appointed Deputy Chair on 27th February 2023.

Mr. John Evans was appointed to the Board on 17 July 2019 for a period of five years up to 16 July 2024.

Mr. Bill Sweeney was appointed to the Board on 17 July 2019 for a period of five years up to 16 July 2024.

Ms Maura Canning was appointed to the Board on 17 November 2023 for a period of five years up to 16 November 2028.

RESPONSIBILITIES

The 1997 Act details the main responsibilities and powers of the Board, which are summarised as follows:

Under Section 40(4) of the 1997 Act, on receipt of an appeal by the Board and provided it is not withdrawn, the Board can determine the appeal by:

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

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

Under Section 46 of the 1997 Act, the Board can request submissions or observations from parties or other persons who have already made submissions or observations to the Board in relation to an appeal, if, in the opinion of the Board and in the circumstances, it is in the interests of justice to do so.

Under Section 47 of the 1997 Act, the Board can request documents, particulars, or other information it considers necessary for the purpose of enabling it to determine an appeal.

Under Section 49 of the 1997 Act, the Board has the absolute discretion to hold an oral hearing of an appeal.

Under Section 56 of the 1997 Act, the Board is required to ensure that appeals are dealt with and determined expeditiously and that all steps are taken to avoid unnecessary delay.

CONSULTANTS AND ADVISORS

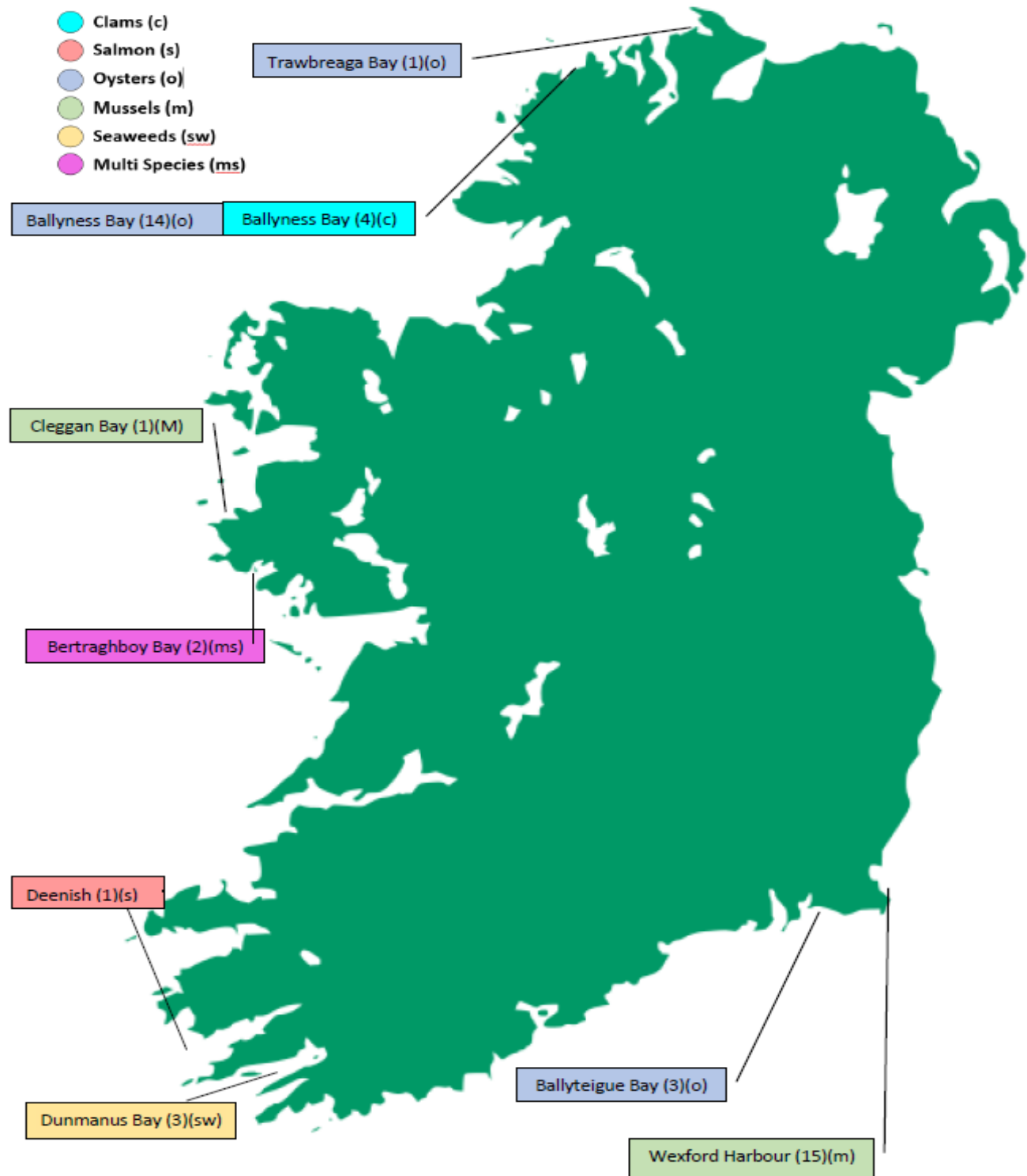
Under Section 35 of the 1997 Act, the Board may engage such consultants or advisors as it considers necessary for the performance of its functions. Fees due to consultants and advisors are paid by the Board out of monies made available by the Oireachtas. The Board has hired and will continue to hire consultant Technical Advisers when necessary. The Board also engages other advisors as required to support its work. A list of the persons engaged by the Board during the year in review is included in Appendix 1.

SECRETARIAT

Under Section 32 of the 1997 Act, an officer of the Minister who is an established civil servant and who is seconded to the Board for that purpose, either on a whole-time or part-time basis, shall act as Secretary to the Board. The full time Secretary to the Board is Margaret Carton.

SECTION 2: BOARD ACTIVITIES 2023

This map shows the location of the forty-four (44) appeals on hand at the 31 December 2023.

Appeals on hand 31 December 2023

At the commencement of 2023 the Board had thirty-seven (37) appeals on hand. The table provides a summary of the Board's activities during 2023:-

Summary of Appeals	Number of Appeals
Appeals on hand on 1 January 2023	37
Valid Appeals received	7
Appeals Determined in 2023	0
Appeals on hand on 31 December 2023	44

This table provides a list of the forty-four (44) appeals on hand including their status at the 31 December 2023.

County	Appeal Ref	Location	Year Received	Site Ref	Status (31/12/23)
DONEGAL (19)	AP3/2023	Trawbreaga Bay	2023	T12/572	Active
	AP3/2020	Ballyness Bay	2020	T12/407B	Active
	AP4/1/2020	Ballyness Bay	2020	T12/409A	Active
	AP4/2/2020	Ballyness Bay	2020	T12/409A	Active
	AP5/2020	Ballyness Bay	2020	T12/409B	Active
	AP6/2020	Ballyness Bay	2020	T12/441A	Active
	AP7/2020	Ballyness Bay	2020	T12/441B	Active
	AP8/2020	Ballyness Bay	2020	T12/441C	Active
	AP9/2020	Ballyness Bay	2020	T12/455A	Active
	AP10/2020	Ballyness Bay	2020	T12/455B	Active
	AP11/2020	Ballyness Bay	2020	T12/500A	Active
	AP12/2020	Ballyness Bay	2020	T12/502A	Active
	AP13/1/2020	Ballyness Bay	2020	T12/510A	Active
	AP13/2/2020	Ballyness Bay	2020	T12/510A	Active
	AP13/3/2020	Ballyness Bay	2020	T12/510A	Active
	AP14/2020	Ballyness Bay	2020	T12/514A	Active
	AP15/2020	Ballyness Bay	2020	T12/515A	Active
	AP16/1/2020	Ballyness Bay	2020	T12/516A	Active
	AP16/2/2020	Ballyness Bay	2020	T12/516A	Active
GALWAY (3)	AP1/2023	Cleggan Bay	2023	T09/524A	Active
	AP2/1/2023	Bertraghboy Bay	2023	T09/093	Active
	AP2/2/2023	Bertraghboy Bay	2023	T09/093	Active
WEXFORD	AP4/1/2023	Ballyteigue Bay	2023	T03/038A	Active
	AP4/2/2023	Ballyteigue Bay	2023	T03/038A	Active

WEXFORD (18)	AP5/2023	Ballyteigue Bay	2023	T03/0395A	Active
	AP34/2019	Wexford Harbour	2019	T03/30E	Active
	AP35/2019	Wexford Harbour	2019	T03/35A, B, C, F&G	Active
	AP36/2019	Wexford Harbour	2019	T03/48A	Active
	AP37/2019	Wexford Harbour	2019	T03/91A	Active
	AP38/2019	Wexford Harbour	2019	T03/30A2, B, C, E	Active
	AP39/2019	Wexford Harbour	2019	T03/030/1 (site D)	Active
	AP40/2019	Wexford Harbour	2019	T03/099A	Active
	AP41/2019	Wexford Harbour	2019	T03/46A, B, C	Active
	AP42/2019	Wexford Harbour	2019	T03/047A, B, C	Active
	AP43/2019	Wexford Harbour	2019	T03/083A	Active
	AP44/2019	Wexford Harbour	2019	T03/085A	Active
	AP45/2019	Wexford Harbour	2019	T03/049A, B, C, C1 & D	Active
	AP46/2019	Wexford Harbour	2019	T03/077A	Active
	AP47/2019	Wexford Harbour	2019	T03/52A & B	Active
	AP48/2019	Wexford Harbour	2019	T03/55F & C, E	Active
CORK (3)	AP1/1/2022	Dunmanus Bay	2022	T05/640A	Active
	AP1/2/2022	Dunmanus Bay	2022	T05/640A	Active
	AP1/3/2022	Dunmanus Bay	2022	T05/640A	Active
KERRY (1)	AP1/2019	Ballinskelligs Bay	2019	T06/202	Active

Appeals Received in 2023

The following seven (7) appeals were submitted to the Board in 2023.

DONEGAL

Trawbreaga Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP3/2023	T12/572A	Foylantic Ltd	Foylantic Ltd

GALWAY

Cleggan Bay & Bertraghboy Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP1/2023	T09/524A	Peter Sweetman and on behalf of Wild Irish Defence Federation of Irish Salmon and Seatrout Anglers	Conor O Malley
AP2/1/2023	T09/093	Peter Sweetman and on behalf of Wild Irish Defence Federation of Irish Salmon and Seatrout Anglers and Galway Bay against Salmon Cages	Marine Institute
AP2/2/2023	T09/093	Eamonn Ross on behalf of National Anglers Representative Association	Marine Institute

WEXFORD

Ballyteigue Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP4/1/2023	T03/038A	An Taisce	Ballyteigue Oysters Ltd
AP4/2/2023	T03/038A	Jim Hurley	Ballyteigue Oysters Ltd
AP5/2023	T03/095A	An Taisce	Johnny Neville & Jeanette Brugman

Appeals Determined in 2023

The Board determined no appeals in 2023. As outlined in my introduction, this was due to a very complex Judicial Review, (which the hearing itself took over three weeks in May 2023) and up to five months of the Board's, the internal Technical Advisor's and the ALAB Secretariat's time was consumed by this Judicial Review, to which a decision is still awaited on. However, it is expected that a number of determinations will be made in 2024, provided that ALAB is fully resourced, particularly with an internal Technical Advisor.

DETAILS OF APPEALS ON HAND AT 31 December 2023

DONEGAL

Trawbreaga Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP3/2023	T12/572A	Foylantic Ltd	Foylantic Ltd
Subject Matter of Appeal(s)			
Appeal against the decision of the Minister for Agriculture, Food and the Marine to refuse an Aquaculture and Foreshore licence to Foylantic Ltd, for the cultivation of Pacific Oysters using bags & trestles on the inter-tidal foreshore on site ref T12/572A in Trawbreaga Bay, Co. Donegal. The above appeal had not been determined by the end of 2023. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for determination of this appeal to 30 June 2024.			

Ballyness Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP3/2020	T12/407B	Save Ballyness Bay	Joseph M Coll
AP4/1/2020	T12/409A	John Boyle	Edward & Paul O'Brien
AP4/2/2020	T12/409A	Save Ballyness Bay	Edward & Paul O'Brien
AP5/2020	T12/409B	Save Ballyness Bay	Edward & Paul O'Brien
AP6/2020	T12/441A	Save Ballyness Bay	Anthony McCafferty
AP7/2020	T12/441B	Save Ballyness Bay	Anthony McCafferty
AP8/2020	T12/441C	Save Ballyness Bay	Anthony McCafferty
AP9/2020	T12/455A	Save Ballyness Bay	Seamus O'Donnell
AP10/2020	T12/455B	Save Ballyness Bay	Seamus O'Donnell
AP11/2020	T12/500A	Save Ballyness Bay	Joseph Coll
AP12/2020	T12/502A	Save Ballyness Bay	Joseph Coll
AP13/1/2020	T12/510A	Coiste Glan & Glas an Fhál Carraigh	Tullyshellfish Ltd.

AP13/2/2020	T12/510A	Falcarragh Tourists & Traders Ass.	Tullyshellfish Ltd.
AP13/3/2020	T12/510A	Save Ballyness Bay	Tullyshellfish Ltd.
AP14/2020	T12/514A	Save Ballyness Bay	Joseph Coll
AP15/2020	T12/515A	Save Ballyness Bay	Joseph Coll
AP16/1/2020	T12/516A	Joe Friel	Joseph Coll
AP16/2/2020	T12/516A	Save Ballyness Bay	Joseph Coll
Subject Matter of Appeal(s)			
AP3/2020 relates to an appeal against the Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal. AP4/1/2020 & AP4/2/2020 relate to appeals against the decision of Minister to grant a variation licence to Edward and Paul O'Brien for the cultivation of clams on wooden trays under mesh on the foreshore in Ballyness Bay, Co Donegal. AP5/2020 relates to an appeal against the decision of Minister to grant variation of licences to Edward and Paul O'Brien for the cultivation of clams on wooden trays under mesh and Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal. AP6/2020 relates to an appeal against the decision of Minister to grant a licence to Anthony McCafferty for the cultivation Pacific Oysters using bags and trestles and clams using trays under mesh on the foreshore in Ballyness Bay, Co Donegal. AP7/2020 relates to an appeal against the decision of Minister to grant a licence to Anthony McCafferty for the cultivation Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal. AP8/2020 relates to an appeal against the decision of Minister to grant a licence to Anthony McCafferty for the cultivation Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal. AP9/2020 relates to an appeal against the decision of Minister to grant variation licence to Seamus O'Donnell for the cultivation Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal. AP10/2020 relates to an appeal against the decision of Minister to grant variation licence to Seamus O'Donnell for the cultivation Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal. AP11/2020 relates to an appeal against the decision of Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal. AP12/2020 relates to an appeal against the decision of Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.			

AP13/1/2020, AP13/2/2020 & AP13/3/2020 relate to appeals against the decision of Minister to grant a licence to Tullyshellfish Ltd for the cultivation of Pacific Oysters using bags and trestles.

AP14/2020 relates to an appeal against the decision of Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.

AP15/2020 relates to an appeal against the decision of Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.

AP16/1/2020 & AP16/2/2020 relate to appeals against the decision of Minister to grant a licence to Joseph Coll for the cultivation of Pacific Oysters using bags and trestles on the foreshore in Ballyness Bay, Co Donegal.

Pursuant to Section 42 (1) of the 1997 Act, the Board may, in its discretion, treat two or more appeals as, and the appellants, as parties to a single appeal. The Board decided to exercise that discretion in respect of these appeals and to consider the listed appeals as a single appeal, as they relate to adjacent licence areas. s

The above appeals had not been determined by the end of 2023. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for determination of these appeals to 30 April 2024.

GALWAY

Cleggan Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP1/2023	T09/524A	Peter Sweetman and on behalf of Wild Irish Defence Federation of Irish Salmon and Seatrout Anglers	Conor O Malley
Subject Matter of Appeal(s)			
Appeal against the decision of the Minister for Agriculture, Food and the Marine to grant an aquaculture licence to Conor O Malley for authorisation to cultivate blue mussels on longlines on the sub-tidal foreshore on a 6.58 hectare site on the north shore of Cleggan Bay, Co. Galway (Site number T09/524A). The above appeal had not been determined by the end of 2023. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for determination of this appeal to 31 March 2024.			

Bertraghboy Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP2/1/2023	T09/093	Peter Sweetman and on behalf of Wild Irish Defence Federation of Irish Salmon and Seatrout Anglers and Galway Bay against Salmon Cages	Marine Institute
AP2/2/2023	T09/093	Eamonn Ross on behalf of National Anglers Representative Association	Marine Institute
Subject Matter of Appeal(s)			
Appeal against the decision of the Minister to renewal an aquaculture licence for the cultivation of multi-species fish to include finfish, shellfish and seaweeds for research purposes on site T09/093 at Lehanagh Pool, Bertraghboy Bay, Co. Galway. The above appeals had not been determined by the end of 2023. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for determination of this appeal to 31 May 2024.			

WEXFORD

Ballyteigue Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP4/1/2023	T03/038A	An Taisce	Ballyteigue Oysters Ltd
AP4/2/2023	T03/038A	Jim Hurley	Ballyteigue Oysters Ltd
AP5/2023	T03/095A	An Taisce	Johnny Neville & Jeanette Brugman
Subject Matter of Appeal(s)			
Appeal against the decision of the Minister to grant licences for the cultivation of Pacific oysters using bag and trestles on sites T03/038A and T03/095A on the foreshore in Ballyteigue Bay, Co. Wexford. The above appeals had not been determined by the end of 2023. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for determination of this appeal to 30 April 2024.			

WEXFORD HARBOUR

Appeal Ref	Site Ref	Appellant	Licensee
AP34/2019	T03/30E	Birdwatch Ireland	T.L Mussels Ltd
AP35/2019	T03/35A, B, C, F&G	Wexford Mussels Ltd.	Wexford Mussels Ltd.
AP36/2019	T03/48A	Noel & Sheila Scallan	Noel & Sheila Scallan
AP37/2019	T03/91A	Noel & Sheila Scallan	Noel & Sheila Scallan
AP38/2019	T03/30A2, B, C, E	T.L Mussels Ltd.	T.L Mussels Ltd.
AP39/2019	T03/030/1 (site D)	T.L Mussels Ltd.	T.L Mussels Ltd.
AP40/2019	T03/099A	T.L Mussels Ltd.	T.L Mussels Ltd.
AP41/2019	T03/46A, B, C	Fjord Fresh Mussels Ltd.	Fjord Fresh Mussels Ltd.
AP42/2019	T03/047A, B, C	Loch Garman Harbour Mussels Ltd.	Loch Garman Harbour Mussels Ltd.
AP43/2019	T03/083A	Loch Garman Harbour Mussels Ltd.	Loch Garman Harbour Mussels Ltd.
AP44/2019	T03/085A	Loch Garman Harbour Mussels Ltd.	Loch Garman Harbour Mussels Ltd.
AP45/2019	T03/049A, B, C, C1 & D	Riverbank Mussels Ltd.	Riverbank Mussels Ltd.
AP46/2019	T03/077A	Riverbank Mussels Ltd.	Riverbank Mussels Ltd.
AP47/2019	T03/52A & B	WD Shellfish Ltd.	WD Shellfish Ltd.
AP48/2019	T03/55F & C, E	Crescent Seafoods Ltd.	Crescent Seafoods Ltd.
AP34/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to T.L Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford. AP35/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Wexford Mussels Ltd., for the bottom cultivation of mussels on sites on the foreshore at Wexford Harbour, Co. Wexford. AP36/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Noel & Sheila Scallan, for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford			

AP37/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Noel & Sheila Scallan, for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP38/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to TL Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP39/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to TL Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP40/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to TL Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP41/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Fjord Fresh Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP42/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Loch Garman Harbour Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP43/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Loch Garman Harbour Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP44/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Loch Garman Harbour Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford.

AP45/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Riverbank Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP46/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Riverbank Mussels Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP47/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to WD Shellfish Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

AP48/2019 relates to an appeal against the decision by the Minister to grant (with variations) an Aquaculture Licence to Crescent Seafoods Ltd., for the bottom cultivation of mussels on a site on the foreshore at Wexford Harbour, Co. Wexford

The above appeals had not been determined by the end of 2023. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for the determination of these appeals to 30 March 2024.

CORK

Dunmanus Bay

Appeal Ref	Site Ref	Appellant	Licensee
AP1/1/2022	T05/640A	Fishermens Inshore Saltwater Heritage Ltd	Bantry Marine Research Station Ltd
AP1/2/2022	T05/640A	Friends of Doneen Pier	Bantry Marine Research Station Ltd
AP1/3/2022	T05/640A	Paul and Kate Brooks (Residents of Dooneen Townland)	Bantry Marine Research Station Ltd
Subject Matter of Appeal(s)			
AP1/1-3/2022 relates to appeals against the decision of the Minister to grant a licence to Bantry Marine Research Station Ltd to cultivate various aquatic plants using longlines on the sub-tidal foreshore on site T05/640A adjacent to Dooneen Pier, along the north shore of Dunmanus Bay, Co. Cork. Pursuant to Section 42 (1) of the 1997 Act, the Board may, in its discretion, treat two or more appeals as, and the appellants, as parties to a single appeal. The Board decided to exercise that discretion in respect of these appeals and to consider the listed appeals as a single appeal, as they relate to adjacent licence areas. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for determination of this appeal to 31 December 2023. The above appeals had not been determined by the end of 2023. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for determination of this appeal to 30 June 2024.			

KERRY

DEENISH ISLAND

Appeal Ref	Site Ref	Appellant	Licensee
AP1/2019	T06/202	Silver King Seafoods Ltd. t/a MOVI Ireland	MOWI Ireland
AP1/2019 relates to an appeal against the decision of the Minister for Agriculture, Food and the Marine under the Provisions of Section 68(1) and Section 19(a)4 of the Fisheries (Amendment) Act 1997, in respect of entitlement to continue Aquaculture Operations under the provisions of S19(a)4 of the Act for the Culture of Salmon in cages at a site east of Deenish Island, Ballinskelligs Bay, Co Kerry. The above appeal had not been determined by the end of 2023. As provided for in Section 56(3) of the 1997 Act, the Board has extended the time for determination of this appeal to 30 September 2024.			

INVALID APPEALS RECEIVED DURING 2023

Two (2) invalid appeals were received in 2023.

Appellant/Applicant	Site Reference
Mr Peter Sweetman, Wild Ireland Defence CLG	T09/301
Ballynahinch Castle Hotel	T09/093

The procedure for processing Appeals is outlined in Appendix II.

SECTION 3: OTHER DEVELOPMENTS

LEGAL PROCEEDINGS

In accordance with Section 73 of the 1997 Act, a person or body can apply for judicial review of a determination 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.

During 2019, Lough Swilly Wild Oyster Society Limited issued proceedings against the Minister and against the Board under Record No: 277/2019JR, seeking certain reliefs and orders against both the Minister and the Board. The Board has filed a Statement of Opposition to the Application and a decision is awaited.

During 2019 Silver King Seafoods Limited made an application to the High Court seeking leave to apply for judicial review to challenge the determination of the Minister that it had breached a condition of Aquaculture Licence register reference T06/202 and discontinuing the company's statutory entitlement to continue aquaculture operations for the culture of salmon in cages at a site east of Deenish Island in a Ballinskelligs Bay, Co. Kerry, pursuant to Section 19 a (4) of the 1997 Act. The Court granted Silver King Seafoods the leave sought which included an Order granting a stay on ALAB considering and determining their appeal to ALAB pending the final determination of the proceedings. The stay was subsequently lifted, and the matter is adjourned generally pending ALAB's determination of Appeal AP1/2019.

In 2020 An Taisce initiated judicial review proceedings to challenge the decision of the Board to refuse to accept An Taisce's appeal of the Minister for Agriculture, Food and the Marine to grant licences for the bottom cultivation of mussels in Wexford Harbour. The Board has filed a Statement of Opposition to the Application and a decision is awaited. This Judicial Review is set for a two day hearing in January 2024.

During 2021 Inland Fisheries Ireland, Peter Sweetman and others, and Salmon Watch Ireland CLG sought leave to apply for judicial review to challenge the determination of the Board in Appeals AP2/1-14/2015, Shot Head Co Cork. These cases were admitted to the Commercial Court and a Hearing took place in April/May 2023. As of time of writing, a judgement is awaited.

In early 2023 Kush Seafarms Limited initiated judicial review proceedings to challenge the decision of the Board to refuse to grant aquaculture licences for two sites on the foreshore of Kilmakilloge Harbour, Co. Kerry. The Board has filed a Statement of Opposition and a hearing date is awaited.

PLANNING/ENVIRONMENTAL LAW DEVELOPMENTS

Increasingly complex environmental policy and legislation, as well as an evolving body of case law is having a significant influence on how the Board is dealing with appeals which come before it. The Board continues to review and update its procedures for the consideration and determination of appeals to take account of all relevant legislation and emerging case law.

RESOURCES

The board places great value and reliance on the professional expertise, integrity, dedication, and public service ethos of its staff. It recognises their commitment and dedication to the Board's goal of providing its stakeholders with a high quality and efficient service. The Secretariat staff are operating on a blended working model. The Board has established a pattern of meeting in person four times each year while continuing to avail of the efficiencies associated with online meetings. The retention of an internal Technical Advisor has, over the last three years, allowed for some 107 determinations to be made. In addition, having a full complement of Board Members, with representatives from various classes of organisations, is important when making determinations. Therefore, the upcoming vacancies that are due to arise, including the Chair should be filled as a matter of urgency to avoid a negative impact on making determinations.

WEBSITE

ALAB maintains an active website at www.alab.ie. The website has been redesigned to simplify navigation and make information more accessible. Further enhancements will take place in 2024. In due course it is intended that the website will facilitate the online submission of appeals and associated fees.

SECTION 4: CORPORATE GOVERNANCE

Corporate Governance in ALAB is designed to follow the requirements of the 2016 Code of Practice for the Governance of State Bodies (the Code) to the extent appropriate, given the small size of the body. ALAB is committed to reviewing its governance policies and procedures on an on-going basis to ensure continued compliance with best practice in this area.

In this context, as required by the Code, the following are confirmed:

1. No commercially significant developments affected ALAB in the period 1 January 2023 to 31 December 2023, nor is the Board aware of any major issues likely to arise in the short to medium term.
2. There are no off-balance sheet financial transactions that are not disclosed in the annual report and financial statements of ALAB.
3. All appropriate procedures for financial reporting, internal audit, travel, procurement, and asset disposals are being carried out.
4. Codes of Conduct for the Board and employees have been put in place and adhered to.
5. As all staff of ALAB are seconded to it by the Department of Agriculture, Food and the Marine, and Government policy on the pay of CEOs and all State body employees is being complied with.
6. Government guidelines on the payment of Board members' fees are being complied with.
7. No significant post balance sheet events have occurred.
8. The appropriate requirements of the Department of Public Expenditure and Reform Public Spending Code are being complied with.
9. Procedures are in place for the making of protected disclosures in accordance with section 21(1) of the Protected Disclosures Act 2014 and the annual report required under section 22(1) of the Act has been published.

10. Government travel policy requirements are being complied with in all respects.
11. ALAB has complied with its obligations under tax law.
12. There are no legal disputes involving other State bodies with the exception of the following four judicial review proceedings being taken:
 - o Inland Fisheries Ireland against the Board's determination in Appeals AP2/1-14/2015, Shot Head Co. Cork. A judgement is awaited in that matter.
 - o An Taisce against the Board's decision not to accept one appeal fee to be applied to numerous determinations made by the Minister in Wexford Harbour. The hearing is due to take place in January 2024.
 - o Kush Seafarms Ltd challenging the decision of ALAB to refuse an aquaculture licence. No hearing date has yet been assigned to this case.
 - o Lough Swilly Wild Oyster Society Limited issued proceedings against the Minister and against the Board, seeking certain reliefs and orders against both the Minister and the Board. The Board has filed a Statement of Opposition to the Application and a decision is awaited.
13. The Code has been adopted and ALAB is in compliance with the Code to the extent appropriate given the size and scale of the Board; and
14. ALAB does not have any subsidiaries.

BOARD MEETINGS

The Board held eleven (11) meetings during 2023. Attendance at the meetings was as follows: -

Board Members	Number of Meetings Attended
Imelda Reynolds (Chairperson)	11 (11)*
Micheál Ó Cinnéide (Deputy Chairperson)	11 (11)*
Michael Mulloy	11 (11)*
John Evans	11 (11)*
Bill Sweeney	11 (11)*
Maura Canning	1 (1)*

**The figure in brackets is the number of meetings the relevant Board Member was eligible to attend.*

AUDIT COMMITTEE

There is one sub-committee to the Board - the Audit and Risk Committee - and I wish to record my great appreciation of this Committee's work, not only in 2023 but during my two terms as Chair. The role of the Audit and Risk

Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. During the year in review the Audit Committee met on five (5) occasions and reports of its meetings were made available to the ALAB Board. Micheál Ó Cinnéide was appointed Chairperson to the ARC Committee on the 27 October 2023.

ARC Board Members	Number of Meetings attended
Micheál Ó Cinnéide (Chairperson)	1 (1)*
John Evans	5 (5)*
Bill Sweeney	5 (5)*

**The figure in brackets is the number of meetings the relevant Board Member was eligible to attend.*

IRISH LANGUAGE COMMITMENT

ALAB is committed to implementing the relevant parts of the Official Languages Act 2003 and the Official Languages (Amendment) Act 2021 which came into force in October 2022. The latter requires all public bodies to undertake at least 20% of their annual advertising in Irish and 5% of their advertising in Irish language media. ALAB will continue to review its advertising procedures to ensure that it meets these targets.

CODE OF ETHICS AND BUSINESS CONDUCT

The Code of Practice for the Governance of State Bodies requires a written code of conduct for Board members and employees. A Code of Ethics and Business Conduct is in place for all the members of the Board and is posted on the website at www.alab.ie.

In addition, members and certain staff are subject to the requirements of the Ethics in Public Office Acts, 1995 and 2001, and yearly statements of registrable interests are made under the Acts.

Board members and certain staff are also required to make declarations/disclosures of interests in accordance with Section 33 of the 1997 Act.

CONSULTATIONS WITH OTHER BODIES

The Board keeps itself informed of the policies of certain bodies whose functions have a bearing on its work. These include other Government Departments and State Agencies.

PUBLIC SECTOR EQUALITY AND HUMAN RIGHTS DUTY

Section 42 of the Irish Human Rights and Equality Commission Act 2014 imposes a statutory obligation on public bodies in performing their functions to have regard to the need to:

1. Eliminate discrimination.
2. Promote equality of opportunity and treatment for staff and persons to whom it provides services and
3. Protect the human rights of staff and service users.

The Board endeavours to facilitate access to our services for all members of the public in as far as it is reasonable and practicable.

GENDER BALANCE IN THE BOARD MEMBERSHIP

Throughout 2023 the Board consisted of two female members (33%) and 4 male (67%) members. The Board therefore does not meet the Government target of a minimum of 40% representation of each gender in the membership of State Boards. The appointment of one female board member towards the end of the year provided an opportunity to address this imbalance.

ALAB has no role in relation to the Board appointments other than indicating to the Minister that ALAB does not fulfil the gender balance target. In accordance with the Act, Board members are appointed by the Minister after seeking nominations from the specified organisations.

BOARD PERFORMANCE REVIEW

Monitoring of effective corporate governance by the Board includes continuous review of the internal structure of the State body to ensure that there are clear lines of accountability for management throughout the organisation.

DIVERSITY

The Board recognises the value of differences in its members (e.g., personality, learning styles, and life experiences) and group/social differences (e.g., ethnicity, social class, gender, sexual orientation, disability, membership of the Traveller community, family status, cultural, political, religious, or other affiliations) to improve the quality of work and decision making on the Board.

DATA PROTECTION AND GDPR

Data Protection legislation is in place to protect the natural person with regard to the processing of personal data.

PROMPT PAYMENTS

ALAB comes within the scope of the Prompt Payment of Accounts Act 1997, as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002.

It is ALAB's policy to comply with the relevant provisions of the Act and, in particular, to ensure that all invoices are paid promptly. Prompt Payment Returns are posted on the website at www.alab.ie.

GREEN GOVERNMENT INITIATIVE

Following the Government's introduction of the Green Government Initiative to facilitate Departments and public bodies to lead the way in reducing the use of single use plastics and to improve and increase recycling, ALAB produced 'Our Environmental Sustainability Policy'.

This policy aims to reduce the impact of ALAB's operations on the environment, through its 'Green Agenda' initiative. No single-use plastics are in use and glassware is in use throughout the office. The Board had previously adopted the use of a paperless data management system which effectively reduces costs by eliminating the use of large amounts of paper, ink, and electricity.

The introduction of online Board meetings and their continued use has significantly reduced the amount of travel undertaken as part of the business of the Board.

COMPLIANCE WITH RELEVANT CIRCULARS

Circular 01/2020 issued by the Department of Public Expenditure, National Development Plan Delivery and Reform in January 2020, relates to the procedures for offsetting greenhouse gas emissions associated with official air travel.

In line with the provisions of that circular, all Government Departments, Offices, and agencies are, with effect from 1 January 2020, required to record, monitor, and value the greenhouse gas emissions associated with official air travel usage and, no later than 28 February each year, make a payment to the Fund Manager of the statutory Climate Action Fund related to these emissions for the preceding year.

ALAB did not undertake any official air travel in 2023 or any of the three preceding years from 2020 to 2022.

FREEDOM OF INFORMATION (FOI) AND ACCESS TO INFORMATION ON THE ENVIRONMENT (AIE)

The Freedom of Information Act and Access to Information on the Environment Regulations provide for access to certain information on ALAB's operations. Disclosure Logs are available on the ALAB website.

Two (2) FOI requests were received in 2023 with details provided in the table below:

FOI Reference No.	Summary of Actions
FOI 1/2023	Received on 24 March 2023. Refused and notification was issued on 25 April 2023.

FOI 2/2023	Received on 18 September 2023. Refused and notification was issued on 17 October 2023
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Two (2) AIE requests were received in 2023 with details provided in the table below:-

AIE Reference No.	Summary of Actions
AIE 1/2023	Received on 4 January 2023. Partially granted and notification was issued on 3 February 2023
AIE 2/2023	Received on 25 January 2023. Partially granted and notification was issued on 9 March 2023

OIREACHTAS MEMBERS LIAISON

In accordance with DPER Circular 25/2016 ALAB has arrangements in place to provide information to members of the Oireachtas on request. In 2023, thirty two (32) queries were received from members of the Oireachtas. A substantive reply to each query issued within the ten (10) workings days response time.

PLAIN ENGLISH PROJECT

As an organisation who engages regularly with the public, ALAB recognises the importance of presenting information clearly and concisely.

The Secretary and ALAB staff continue to build their knowledge and experience in Plain English. ALAB continues to revise general information and guidance to comply with Plain English standards, where possible.

EVENTS AFTER THE REPORTING DATE

The easing of COVID-19 restrictions allowed for a return of the Secretariat to the Office and the opening of the Office to the public during normal working hours. The Secretariat operates a Blended Working in line with the Government's mandate for public sector employers.

Appendix I

List of persons engaged by the Board during 2023 pursuant to S.35 of the Fisheries (Amendment) Act.

Technical Advice

KRC Ecological

Aster Environmental Consultants Ltd

Legal

Philip Lee LLP, Solicitors, Connaught House, One Burlington Road, Dublin 4, D04 C5Y6

Tim O Sullivan, Barrister at Law

Rory Mulcahy, Senior Counsel

Fintan Valentine , Senior Counsel

Accountants

ND Audit & Advisory, Chartered Accountants & Registered Auditors, 42 Grattan Street, Portlaoise, Co.Laois, R32 HR62

Internal Auditor

Pinnacle Advisory and Consulting Services Limited, Unit 3013, Lake Drive, Citywest Business Campus, Dublin 24.

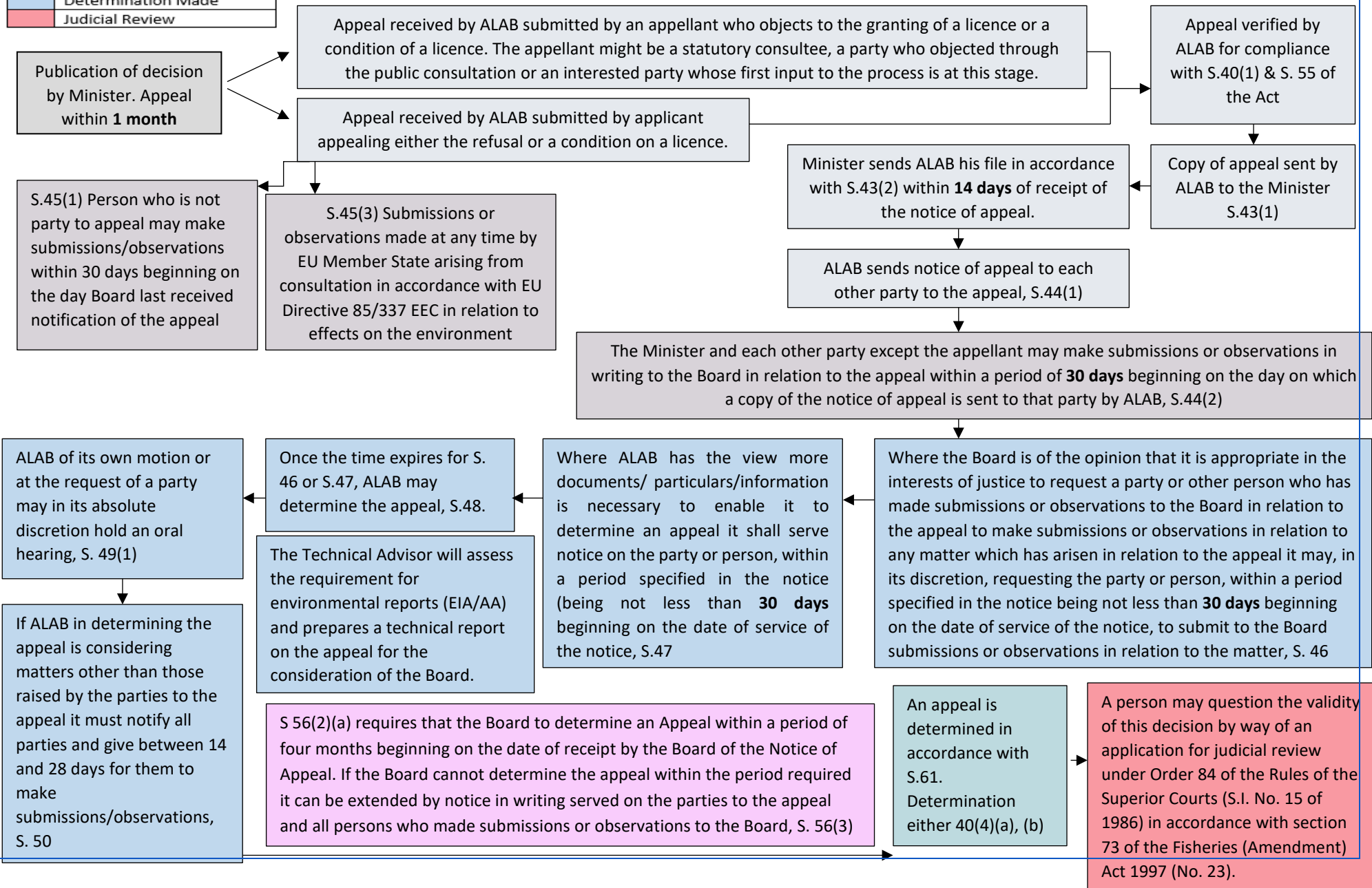
Translation Services

Word Perfect Translation, 22 Upper Ormond Quay, Dublin 7.

STAR Translation Services, Docklands Innovation Park, 128-130 East Wall Road, Dublin 3, D03 RD34, Ireland

Appendix II - ALAB Flow Chart – Conduct of Appeals under the Fisheries (Amendment) Act 1997

Stages of Appeal:	
	Submission of Appeal
	Observations
	Information Gathering
	Determination Pending
	Determination Made
	Judicial Review



Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

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Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Board Members and General Information

Board Members:	Ms. Imelda Reynolds - Chairperson Mr. Micheál Ó'Cinnéide - Deputy Chairperson Mr. John Evans Mr. Michael Mulloy Mr. Bill Sweeney Ms. Maura Canning (appointed 17 November 2023)
Secretary:	Ms. Margaret Carton
Business Address:	Kilminchy Court Dublin Road Portlaoise Co. Laois R32 DTW5
Auditors	The Comptroller & Auditor General 3A Upper Mayor Street Dublin 1 D01 PF72
Bankers:	Allied Irish Bank 100 Grafton Street Dublin 2 D02 N671
Solicitors:	Philip Lee Solicitors Connaught House One Burlington Road Dublin 4 D04 C5Y6
Accountants:	ND Audit & Advisory 41-42 Grattan Street Portlaoise Co. Laois

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Governance Statement and Board Members' Report

Governance

The Aquaculture Licences Appeals Board was established on 17 June 1998 under Section 22 of the Fisheries (Amendment) Act, 1997. The function of the Board is to provide an independent authority for the determination of appeals against decisions of the Minister for Agriculture, Food and the Marine on aquaculture licence applications.

Board Responsibilities

The work and responsibilities of the Board are set out in Sections 40 to 60 of the Fisheries (Amendment) Act, 1997. Standing items considered by the Board include:

- Declaration of interests
- Reports from committees
- Financial reports/management accounts, and
- Appeals in progress

Section 37 (1) of the Fisheries (Amendment) Act, 1997 requires the Aquaculture Licences Appeals Board to keep, in such form as may be approved by the Minister for Agriculture, Food and the Marine with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparation of those statements the Board is required to:

- Select suitable accounting policies and apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- State whether the financial statements have been prepared in accordance with applicable accounting standards,
- Prepare the financial statements on the going concern basis.

The Board is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the financial statements comply with Section 37 (1) of the Fisheries (Amendment) Act, 1997. The Board is also responsible for safeguarding the assets of the Board and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board considers that the financial statements of Aquaculture Licences Appeals Board give a true and fair view of the financial performance and the financial position of the Aquaculture Licences Appeals Board at 31 December 2023.

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Governance Statement and Board Members' Report

Governance Statement and Board Members' Report continued

Board Structure

The Board consists of a Chairperson, Deputy Chairperson and four ordinary members, all of whom are appointed by the Minister for Agriculture, Food and the Marine. The members of the Board were appointed for varying periods and meet on a regular basis. The table below details the appointment periods for members as of 31 December 2023 and for current members:

<u>Board Member</u>	<u>Role</u>	<u>Date Appointed</u>
Ms Imelda Reynolds	Chairperson	Appointed 1 April 2014 for a five-year term to 31 March 2019. Re-appointed 1 April 2019 for a five-year term up to 31 March 2024
Mr Micheál Ó'Cinnéide	Deputy Chairperson	Appointed 17 July 2019 for a five year term to 16 July 2024
Mr John Evans	Ordinary Member	Appointed 17 July 2019 for a five-year term to 16 July 2024
Mr Bill Sweeney	Ordinary Member	Appointed 17 July 2019 for a five year term to 16 July 2024
Mr Michael Mulloy	Ordinary Member	Appointed 6 June 2018 for a five-year term to 5 June 2023. Re-appointed for a further five year period from 20 June 2023 to 19 June 2028
Ms Maura Canning	Ordinary Member	Appointed 17 November 2023 for a five-year term to 16 November 2028.

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Governance Statement and Board Members' Report

Governance Statement and Board Members' Report continued

The Board has established one committee as follows:

Audit and Risk Committee: This comprises of three Board members. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for oversight of issues concerning risk, control and governance. The ARC is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board after each meeting.

The members of the Audit and Risk Committee are: Mr John Evans, Mr Micheál Ó Cinnéide and Mr Bill Sweeney. There were 5 meetings of the ARC in 2023.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2023 is set out below including the fees and expenses received by each member:

<u>Board Member</u>	<u>Meetings</u>		<u>ARC Meetings</u>		<u>Fees 2023</u>	<u>Expenses 2023</u>
	<u>Eligible to Attend</u>	<u>Meetings Attended</u>	<u>Eligible to Attend</u>	<u>Meetings Attended</u>		
Imelda Reynolds	11	11	-	-	8,978	701
Michael Mulloy	11	11	-	-	5,986	755
John Evans	11	11	5	5	5,986	446
Micheál Ó'Cinnéide	11	11	1	1	5,986	365
Bill Sweeney	11	11	5	5	5,986	504
Maura Canning	1	1	-	-	-	-
John Ward (retired 13 December 2022)	-	-	-	-	-	325
Total					32,922	3,095

Legal and Professional Fees

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

	2023	2022
	€	€
General legal advice	633,168	210,415
Specialist Technical Advisor costs	27,478	21,434
Other	20,772	13,780
Total	681,418	245,629

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Governance Statement and Board Members' Report

Governance Statement and Board Members' Report continued

Travel and Subsistence Expenditure

	2023	2022
	€	€
Domestic		
- Board	3,095	5,088
- Employees	6,776	3,673
	<u>9,871</u>	<u>8,761</u>

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) ("the Code") and has put procedures in place to ensure compliance with the Code. Aquaculture Licences Appeals Board was in full compliance with those provisions of the Code which apply it save for the following:

- The provisions of the Code concerning appointment, number, grading and conditions of all staff, including remuneration and superannuation do not apply to ALAB as all its staff are seconded from the Department of Agriculture, Food and the Marine ("DAFM").
- Given the size and scale of ALAB and the fact it is constituted solely to determine appeals pursuant to the Act, the Board is of the view that a formal strategic plan is not required. ALAB has agreed an Oversight and Performance Delivery Agreement 2021 - 2023 and this is currently in the process of being executed by both parties. This agreement has incorporated matters which might ordinarily be comprised in a strategic plan.
- ALAB does not have a Chief Risk Officer. Given the size and scale of ALAB's operation the Board has formed the view that risk can be managed between the Secretary, the Audit and Risk Committee and the Board itself.
- ALAB has contracted with an internal auditor to carry out this function. The Board does engage external expertise periodically where appropriate and in particular to undertake an annual review of internal controls.
- ALAB does not have a formal Corporate Procedure Plan. Given the size and scale of ALAB the Board has formed the view that such a plan is not required.
- ALAB does not have a Customer Charter. Given the nature of ALAB, the Board has formed the view that such a Charter is not appropriate.

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Statement on Internal Control

Scope of Responsibility

On behalf of Aquaculture Licences Appeals Board, we acknowledge our responsibility for ensuring that an effective system of Internal Control is maintained and operated in the organisation. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable, and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, NDP Delivery and Reform has been in place in Aquaculture Licences Appeals Board for the year ended 31 December 2023 and up to the date of approval of the financial statements.

Capacity to Handle Risk

Aquaculture Licences Appeals Board has an Audit and Risk Committee (ARC) comprising of three Board members. The ARC met 5 times in 2023.

Risk and Control Framework

Aquaculture Licences Appeals Board has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing Aquaculture Licences Appeals Board and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. We confirm that a control environment containing the following elements is in place:

- Procedures for all key business processes have been documented,
- Financial responsibilities have been assigned at management level with corresponding accountability,
- There is an appropriate budgeting system with an annual budget which is kept under review by senior management, and by the Board,
- There are systems aimed at ensuring the security of the information and communication technology systems, and
- There are systems in place to safeguard the assets

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Statement on Internal Control

Statement on Internal Control continued

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to the Board, where relevant, in a timely way. We confirm that the following ongoing monitoring systems are in place:

- Key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies.
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- There are regular reviews by the Board of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Procurement

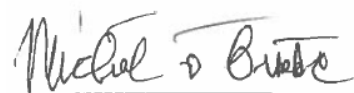
We can confirm that Aquaculture Licences Appeals Board has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2023 Aquaculture Licences Appeals Board is fully compliant with those procedures.

Review of Effectiveness

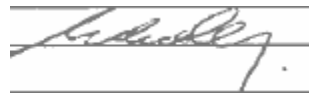
We confirm that Aquaculture Licences Appeals Board has procedures in place to monitor the effectiveness of its risk management and control procedures. Aquaculture Licences Appeals Board's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of external sourced internal and external auditors, the Audit and Risk Committee which oversees their work, and the Board of Aquaculture Licences Appeals Board who are responsible for the development and maintenance of the internal financial control framework.

A review of the effectiveness of internal control was carried out by the board on 19th June 2024.

On behalf of the Board



Mr. Micheál Ó'Cinnéide
Deputy Chairperson



Mr. Michael Mulloy
Board Member

Date: 13/12/2024

Date: 13/12/2024

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 Decemeber 2023

Report of the Comptroller and Auditor General



Ard Reachtaire Cuntas agus Ciste **Comptroller and Auditor General**

Report for presentation to the Houses of the Oireachtas

Aquaculture Licences Appeals Board

Opinion on the financial statements

I have audited the financial statements of the Aquaculture Licences Appeals Board for the year ended 31 December 2023 as required under the provisions of section 37 of the Fisheries (Amendment) Act 1997. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Aquaculture Licences Appeals Board at 31 December 2023 and of its income and expenditure for 2023 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Aquaculture Licences Appeals Board and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

The Aquaculture Licences Appeals Board has presented certain other information together with the financial statements. This comprises the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

Mary Henry
For and on behalf of the
Comptroller and Auditor General
18 December 2024

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 Decemeber 2023

Report of the Comptroller and Auditor General

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under section 37 of the Fisheries (Amendment) Act 1997
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 37 of the Fisheries (Amendment) Act 1997 to audit the financial statements of the Aquaculture Licences Appeals Board and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on Aquaculture Licences Appeals Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Aquaculture Licences Appeals Board to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Aquaculture Licences Appeals Board

Statement of Income and Expenditure and Retained Revenue Reserves

For the Year Ended 31 December 2023

	Notes	2023 €	2022 €
Income			
Oireachtas Grants	2	1,188,771	578,771
Appeal Income	2	<u>1,430</u>	<u>450</u>
		1,190,201	579,221
Expenditure			
Staff Costs	3	409,901	328,771
Board Fees	4	32,922	44,888
Administration Charges	5	18,889	13,781
Legal & Professional Fees	5	681,418	245,629
Travel & Subsistence	5	<u>9,871</u>	<u>8,761</u>
		1,153,001	641,830
(Deficit)/Surplus for the year		37,200	(62,609)
Balance carried forward at 1 January		100,735	163,345
Balance carried forward at 31 December		<u><u>137,935</u></u>	<u><u>100,735</u></u>

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

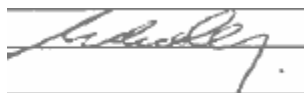
The Statement of Cash Flows and notes 1 to 10 form part of these financial statements

On behalf of the Board



Mr. Micheál Ó'Cinnéide
Deputy Chairperson

Date:13/12/2024



Mr. Michael Mulloy
Board Member

Date:13/12/2024

Aquaculture Licences Appeals Board

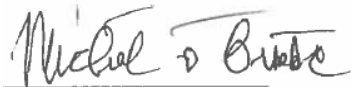
Statement of Financial Position

as at 31 December 2023

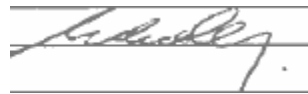
	Notes	2023 €	2022 €
Current Assets			
Receivables and Prepayments	7	22,188	23,025
Cash and Cash Equivalents	8	<u>232,978</u>	<u>135,162</u>
		255,166	158,187
Current Liabilities: (Amounts Falling Due Within One Year)			
Payables	9	<u>(117,232)</u>	<u>(57,452)</u>
Net Current Assets		<u>137,935</u>	<u>100,735</u>
Total Net Assets		<u>137,935</u>	<u>100,735</u>
Representing			
Retained Revenue Reserves		137,935	100,735
		<u>137,935</u>	<u>100,735</u>

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

On behalf of the Board



Mr. Micheál Ó'Cinnéide
Deputy Chairperson



Mr. Michael Molloy
Board Member

Date: 13/12/2024

Date: 13/12/2024

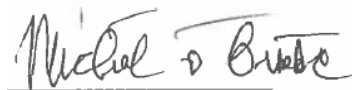
Aquaculture Licences Appeals Board

Statement of Cash Flows

Reconciliation of (Deficit)/Surplus for the Year to Net Cash (Outflow)/Inflow

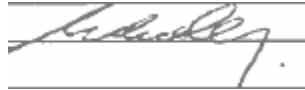
	Notes	2023 €	2022 €
Net Cash Flows from Operating Activities (Deficit)/Surplus for year		37,200	(62,609)
(Increase) / Decrease in Receivables		837	(997)
(Decrease)/Increase in Payables		59,780	(3,025)
Net Cash (Outflow)/Inflow from Operating Activities		97,817	(66,631)
Net (Decrease)/Increase in Cash and Cash Equivalents		97,817	(66,631)
Cash and Cash Equivalents at 1 January		135,162	201,793
Cash and Cash Equivalents at 31 December	8	<u>232,978</u>	<u>135,162</u>

On behalf of the Board



Mr. Micheál Ó'Cinnéide
Deputy Chairperson

Date:13/12/2024



Mr. Michael Molloy
Board Member

Date:13/12/2024

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Notes to the Financial Statements

ACCOUNTING POLICIES

1.a) GENERAL INFORMATION

The Aquaculture Licences Appeals Board was established on 17 June 1998 under Section 22 of the Fisheries (Amendment) Act, 1997 with a head office at Kilminchy Court, Dublin Road, Portlaoise, Co. Laois. The Aquaculture Licences Appeals Boards' primary objective is to deal with appeals against decisions of the Minister relating to aquaculture licences.

b) Statement of Compliance

The financial statements of Aquaculture Licences Appeals Board for the year ended 31st December 2023 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the United Kingdom and the Republic of Ireland issued by the Financial Reporting Council (FRC).

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Agriculture, Food and the Marine with the concurrence of the Minister for Finance under Fisheries (Amendment) Act, 1997. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Aquaculture Licences Appeals Board financial statements.

d) Revenue

Appeal income and other income are recognised on an accruals basis. Oireachtas Grants are recognised on a cash receipts basis.

e) Employee Benefits

Short-term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position

Employees and Superannuation

The Aquaculture Licences Appeals Board has 6 members of staff who are on secondment from the Department of Agriculture, Food and the Marine consisting of the secretary and three assistants, a technical advisor and an Assistant Principal. They are members of the civil service superannuation scheme. Accordingly, the Aquaculture Licences Appeals Board has no liability in respect of superannuation.

Aquaculture Licences Appeals Board

Financial Sending 31 December Statements for the Year 2023

Notes to the Financial Statements

2 Income	2023	2022
	€	€
Dept. of Agriculture, Food & the Marine - Operations	778,870	250,000
Dept. of Agriculture, Food & the Marine - Secondments	409,901	328,771
Appeal Fees	1,430	450
	<u>1,190,201</u>	<u>579,221</u>

3 Staff costs	2023	2022
	€	€
Secretary and Other Staff Member Salaries	409,901	328,771
	<u>409,901</u>	<u>328,771</u>

The Secretary and five other members of staff of the Aquaculture Licences Appeals Board are on secondment from the Department of Agriculture, Food & the Marine and were not in receipt of any extra remuneration or emoluments in respect of their roles for the Aquaculture Licences Appeals Board. The Department of Agriculture, Food & the Marine paid all remuneration and emoluments and deducted all relevant expenses, including the pension levy, from their salaries.

4 Board Fees

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

	Remuneration		Domestic Travel & Subsistence	
	2023	2022	2023	2022
	€	€	€	€
Ms. Imelda Reynolds (Chairperson)	8,978	8,978	701	605
Mr. Micheál Ó'Cinnéide (Deputy Chairperson)	5,986	5,985	365	984
Mr. John Evans	5,986	5,985	446	380
Mr. Michael Mulloy	5,986	5,985	754	757
Mr. Bill Sweeney	5,986	5,985	504	569
Mr. Michael Sweeney (retired 31 December 2022)	-	5,985	-	515
Mr. John Ward (retired 13 December 2022)	-	5,985	325	1,278
	<u>32,922</u>	<u>44,888</u>	<u>3,095</u>	<u>5,088</u>

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Notes to the Financial Statements

5 Expenditure	2023	2022
	€	€
Travel and Subsistence - Board Members and Staff	9,871	8,761
Hospitality & Meeting Room Hire	7,767	
General Expenses	8,368	11,077
Insurance	1,568	1,274
Telephone	-	-
Legal Fees	633,168	210,415
Other Professional Fees	31,867	21,434
Accountancy and Payroll Costs	11,183	8,580
Audit Fees	5,200	5,200
Bank Charges	1,186	1,430
	<u>710,178</u>	<u>268,171</u>

The increase in Legal fees in 2023 is related to costs incurred in legal advice and fees for a Judicial review of a Board decision in relation to an aquaculture licence.

6 Property, Plant and Equipment

Aquaculture Licences Appeals Board have no Fixed Assets. All Fixed Assets are the property of the Department of Agriculture, Food & the Marine. Aquaculture Licences Appeals Board were not liable to any rent, rates or related service charges in 2023.

7 Receivables and prepayments	2023	2022
	€	€
Other Receivables	19,720	20,749
Prepayments	<u>2,468</u>	<u>2,276</u>
	<u>22,188</u>	<u>23,025</u>

8 Cash and Cash Equivalents	2023	2022
	€	€
Current Account	232,978	135,162
Petty Cash	-	-
	<u>232,978</u>	<u>135,162</u>

9 Payables	2023	2022
	€	€
Payables/Accruals	34,588	36,647
PAYE/PRSI Payable	1,821	3,004
PSWT Payable	<u>80,823</u>	<u>17,801</u>
	<u>117,232</u>	<u>57,452</u>

Aquaculture Licences Appeals Board

Financial Statements for the Year Ending 31 December 2023

Notes to the Financial Statements

10 Approval of Financial Statements

The financial statements were approved by the Board on 15th November 2024



Credit: C. O'Toole

AN BORD ACHOMHAIRC UM CHEADÚNAIS DOBHARSHAOTHRAITHE

TUARASCÁIL BHLIANTÚIL 2023

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RÁITEAS ÓN gCATHAOIRLEACH

DON

AIRE TALMHAÍOCHTA, BIA AGUS MARA

TUARASCÁIL BHLIANTÚIL AGUS CUNTAIS 2023

Chuig an Aire Talmhaíochta, Bia agus Mara

I gcomhréir le roinn 38(1) den Acht Iascaigh (Leasú) 1997, tólacann an Bord Achomhairc um Cheadúnais Dobharshaothraithe (ALAB) leis seo a Thuarascáil Bhliantúil agus Ráiteas Airgeadais don bhliain dar chríoch an 31 Nollaig 2023.

Imelda Reynolds

Cathaoirleach

RÉAMHRÁ ÓN gCATHAOIRLEACH

Tá áthas orm Tuarascáil Bhliantúil an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe (ALAB) don bhliain **2023** a thíolacadh. I dteannta a phríomhfheidhm a chomhlíonadh maidir le tuairisciú don Aire Talmhaíochta, Bia agus Mara ('an tAire') ar ghníomhaíochtaí an Bhoird, Táthar ag súil go gcuirfidh an Tuarascáil eolas úsáideach ar fáil do gach duine a bhfuil baint acu leis an bpróiseas achomharc agus don tionscal dobharshaothraithe i gcoitinne.

Lean an Bord ar aghaidh ag feidhmiú ar bhealach éifeachtach i rith na bliana, ag comhlíonadh a phríomhfheidhm chun údarás achomhairc neamhspleách a sholáthar chun breithiúnas a dhéanamh ar chinntí an Aire ar iarratais ar cheadúnais dobharshaothraithe. Cé nach bhfuarthas ach seacht (7) achomharc in 2023, bhí tríocha a seacht (37) achomharc idir lámha ag tús na bliana. Faoi dheireadh na bliana bhí daichead a ceathair (44) achomharc idir lámha. Tá na hachomhairc idir lámha casta agus ina theannta sin chuaigh an Bord i ngleic le hathbhreithniú breithiúnach suntasach ar chinneadh roimhe sin. Tharla éisteacht an cháis sin i gcaitheamh trí seachtaine i mí Aibreáin/Bealtaine 2023 agus bhí méid suntasach ama agus acmhainní i gceist le hullmhúchán d'éisteacht an athbhreithnithe agus freastal uirthi. Sa Tuarascáil seo tá faisnéis mhionsonraithe maidir leis na hachomhairc go léir a bhí idir lámha ag an mBord faoi dheireadh 2023 agus anailís déanta orthu.

Tugann an Bord dá aire go ndearnadh roinnt moltaí i dTuarascáil an Ghrúpa Athbhreithnithe um Cheadúnú Dobharshaothraithe Neamhspleách, Bealtaine 2017, a bhí deartha chun cáilíocht agus soiléireacht iarratas a fheabhsú agus chun próiseas cinnteoireachta tráthúil a éascú. Sa chomhthéacs seo, tá roinnt próisis inmheánacha curtha i gcrích ag an mBord, lena n-áirítear suíomh gréasáin ALAB a athdhearadh agus a nuashonrú chun faisnéis a bhaineann leis an mBord agus le hachomhairc a dhéanamh níos inrochtana agus a phróisis a dhéanamh níos trédhearcaí. Tá tuilleadh feabhsuithe ar an suíomh gréasáin á bhforbairt lena n-áirítear feabhsuithe chun go bhféadtar achomhairc a chur isteach ar líne agus táillí achomhairc a íoc tríd an suíomh gréasáin a éascú.

Ba mhaith liom freisin mo bhuíochas a ghabháil leis na hoifigigh ón Roinn Talmhaíochta, Bia agus Mara agus leis na Comhlachtaí Stáit eile go léir a mbíonn ALAB ag idirghníomhú leo as a dtacaíocht i rith na bliana. Ba mhaith liom an deis seo a thapú freisin chun aitheantas a thabhairt don rannchuidiú a rinne comhaltaí Boird uile ALAB, foireann ALAB agus gach soláthróir seirbhíse seachtrach, a bhí lárnach i dtaca le tacaíocht a thabhairt do ALAB a fhreagrachtaí reachtúla a chomhlíonadh le linn 2023. Mar eagraíocht, leanann ALAB de bheith ag dul in oiriúint agus a dhícheall á dhéanamh aige a dhea-fheidhmíocht a chaomhnú. Ba mhaith liom aitheantas ar leith a thabhairt d'fhíor-thiomantas chomhaltaí Bhord ALAB do luachanna neamhspleáchais, ionracais, gairmiúlachta agus cothroime. Ba mhór an pléisiúr dom a bheith ag obair libh le linn 2023 agus go deimhin i rith mo thréimhse.

Ar deireadh, tar éis 10 mbliana a chaitheamh de bheith ag fónamh mar Chathaoirleach an Bhoird, beidh mé ag éirí as oifig ag deireadh mhí an Mhárta 2024. Le linn mo thréimhse leis an mBord, d'oibrigh mé le 14 de chomhaltaí an bhoird agus le ceathrar Rúnaithe, agus thug gach duine acu, ar bhealaí éagsúla, léargas, teorú agus eolas maidir le tionscal an dobharshaothraithe in Éirinn agus leis an bpróiseas ceadúnaithe. Bhí go leor constaicí le sárú ag an mBord le linn mo chuid ama, agus ba dhúshlán ar leith é a bheith ag iarraidh a chinntiú go bhfuil acmhainní dóthanacha agus cuí ar fáil don Bhord chun a dhualgais a chomhlíonadh. Creidim go seasfaidh an obair a rinne mé don Bhord, agus ba mhaith liom an deis seo a thapú chun buíochas a ghabháil leis na comhghleacaithe go léir ar oibrigh mé leo ar Bhord ALAB le deich mbliana anuas, chomh maith le Rúnaíocht ALAB agus an Roinn as an tacaíocht i gcaitheamh mo dhá thréimhse in oifig.



Imelda Reynolds Cathaoirleach

RANNÁN 1: COMHALTAÍ AN BHOIRD agus EOLAS GINEARÁLTA

CATHAOIRLEACH	Imelda Reynolds
LEASCHATHAOIRLEACH	Micheál Ó Cinnéide
GNÁTH-CHOMHALTAÍ	Michael Mulloy
	John Evans
	Bill Sweeney
	Maura Canning (ón 17 Samhain 2023)
RÚNAÍ	Margaret Carton
SEOLADH OIFIGE	Cúirt Choill Mhinsí Bóthar Bhaile Átha Cliath Port Laoise Co. Laoise R32 DTW5
TEILEAFÓN	+353 (0) 57 863 1912
SEOLADH GRÉASÁIN	www.alab.ie
SEOLADH RÍOMHPHOIST	info@alab.ie
INIÚCHÓIR Seachtrach	An tArd-Reachtaire Cuntas agus Ciste Foirgneamh an Chisteáin Caisleán Bhaile Átha Cliath Baile Átha Cliath 2 D01 PF72
Iniúcháir Inmheánach	Pinnacle Consulting 3013 Céide an Locha Campas Gnó Iarthar na Cathrach Baile Átha Cliath 24

Banc	Bainc-Aontas Éireann 100 Sráid Grafton Baile Átha Cliath 2 D02 N671
Cuntasóir	ND Audit & Advisory Cuntasóirí Cairte & Iniúcháirí Cláraithe, 42 Sráid Grattan, Port Laoise, Co. Laoise, R32 HR62
Foireann Díl	Philip Lee Solicitors Connaught House Bóthar Burlington a hAon Baile Átha Cliath 4 D04 C5Y6

BUNÚ AN BHOIRD

Bunaíodh an Bord Achomhairc um Cheadúnais Dobharshaothraithe an 17 Meitheamh 1998 faoi Alt 22 den Acht lascaigh (Leasú), 1997 (arna leasú). Fostaítear gach comhalta Boird ar bhonn páirtaimseartha.

FEIDHM

Feidhmíonn an Bord faoi choimirce na Roinne Talmhaíochta, Bia agus Mara.

Is í feidhm an Bhoird ná údarás neamhspleách a sholáthar chun achomharc a chinneadh i gcoinne chinntí an Aire ábhartha ar iarratais ar cheadúnais dobharshaothraithe. Féadfaidh duine arb éagóir leis cinneadh ón Aire ar iarratas ar cheadúnas dobharshaothraithe, nó trí cheadúnas dobharshaothraithe a chúlghairm nó a leasú, achomharc a dhéanamh laistigh de mhí amháin ó fhoilsiú (i gcás cinnidh) nó fógra (i gcás cúlghairme/leasaithe).

STÁDAS

Is comhlacht neamhspleách é an Bord a bhfuil a mhaoiniú féin curtha ar fáil dó ag an Oireachtas faoi Alt 36 d'Acht 1997.

COMHDHÉANAMH AN BHOIRD

Foráiltear le halt 23(2) d'Acht 1997 go gceapfaidh an Rialtas Cathaoirleach an Bhoird.

De réir Alt 23(3) d'Acht 1997, féadfaidh an tAire Talmhaíochta, Bia agus Mara ("an tAire") rialacháin a dhéanamh lena bhforordófar dhá eagraíocht ar a laghad chun comhaltaí an Bhoird a ainmniú. Ba cheart go mbeadh na heagraíochtaí sin, i dtuairim an Aire, ionadaíoch ar na grúpaí seo a leanas:

- a) eagraíochtaí a bhfuil baint acu le forbairt an dobharshaothraithe a chur chun cinn nó ionadaíoch ar dhaoine a dhéanann gnó an dobharshaothraithe a fhorbairt.
- b) eagraíochtaí a bhaineann le caomhnú, forbairt agus cosaint iascaigh fhiáine.
- c) eagraíochtaí a dhéanann ionadaíocht ar dhaoine a mbaineann a ngairmeacha nó a slite beatha le pleanáil agus forbairt fhisiciúil.
- d) eagraíochtaí a dhéanann ionadaíocht ar dhaoine a bhfuil baint acu le cosaint agus caomhnú an chomhshaoil agus taitneamhachtaí.
- e) eagraíochtaí a dhéanann ionadaíocht ar dhaoine a bhfuil baint acu le forbairt eacnamaíoch ghinearálta a chur chun cinn agus
- f) eagraíochtaí a dhéanann ionadaíocht ar dhaoine a bhfuil baint acu le forbairt pobail a chur chun cinn.

COMHALTACHT AN BHOIRD

Mar a fhoráiltear faoi Alt 23 d'Acht 1997, tá an Bord comhdhéanta de Chathaoirleach agus seisear comhaltaí eile.

Rinne an Rialtas an Cathaoirleach, Bean Uasal Imelda Reynolds a athcheapadh, i gcomhréir le hAlt 23(2) d'Acht 1997, ar feadh dara téarma de chúig bliana ón 1 Aibreán 2019 go dtí an 31 Márta 2024.

Ceapadh an tUasal Michael Mulloy chuig an mBord ar an 6 Meitheamh 2018 ar feadh tréimhse cúig bliana suas go dtí 5 Meitheamh 2023. Athcheapadh ar an mBord é ar feadh tréimhse cúig bliana suas go dtí an 19 Meitheamh 2028.

Ceapadh an tUasal Micheál Ó Cinnéide ar an mBord ar 17 Iúil 2019 ar feadh tréimhse cúig bliana suas go dtí 16 Iúil 2024. Ceapadh ina Leaschathaoirleach é an 27 Feabhra 2023.

Ceapadh an tUasal John Evans ar an mBord an 17 Iúil 2019 ar feadh tréimhse cúig bliana suas go dtí 16 Iúil 2024.

Ceapadh an tUasal Bill Sweeney ar an mBord an 17 Iúil 2019 ar feadh tréimhse cúig bliana suas go dtí 16 Iúil 2024.

Ceapadh Bean Uasal Maura Canning ar an mBord an 17 Samhain 2023 ar feadh tréimhse cúig bliana suas go dtí an 16 Samhain 2028.

FREAGRACHTAÍ

Sonraítear san Acht 1997 príomhfhreagrachtaí agus cumhachtaí an Bhoird, a bhfuil achoimre orthu mar seo a leanas:

Faoi Alt 40(4) d'Acht 1997, ar achomharc a fháil ón mBord agus ar choinníoll nach dtarraingítear siar é, is féidir leis an mBord an t-achomharc a chinneadh trí:

- a) chinneadh nó gníomh an Aire a dhaingniú.
- b) an t-iarraitas ar an gceadúnas a chinneadh amhail is dá mbeadh an t-iarraitas déanta chuig an mBord ag an gcéad chéim; nó
- c) maidir le ceadúnas a chúlghairm nó a leasú, cinneadh an Aire a chur in ionad a bhreithe féin ar an ábhar.

Faoi Ailt 43 agus 44 d'Acht 1997, ní mór don Bhord cóip den fhógra achomhairc a sheoladh chuig an Aire agus chuig gach páirtí eile san achomharc.

Faoi Alt 46 d'Acht 1997, is féidir leis an mBord aighneachtaí nó tuairimí a iarraidh ó pháirtithe nó ó dhaoine eile a bhfuil aighneachtaí nó tuairimí curtha faoi bhráid an Bhoird acu cheana féin maidir le hachomharc, más rud é, i dtuairim an Bhoird agus sna himthosca, gur chun leasa an cheartais é sin a dhéanamh.

Faoi Alt 47 d'Acht 1997, is féidir leis an mBord doiciméid, sonraí, nó faisnéis eile a mheasann sé a bheith riachtanach a iarraidh chun a chumasú dó achomharc a chinneadh.

Faoi Alt 49 d'Acht 1997, tá lánrogha ag an mBord éisteacht ó bhéal achomhairc a thionól.

Faoi Alt 56 d'Acht 1997, ceanglaítear ar an mBord a chinntiú go ndéileáiltear le hachomhairc agus go gcinntear go pras iad agus go ndéantar gach beart chun moill neamhriachtanach a sheachaint.

SAINCHOMHAIRLEOIRÍ AGUS COMHAIRLEOIRÍ

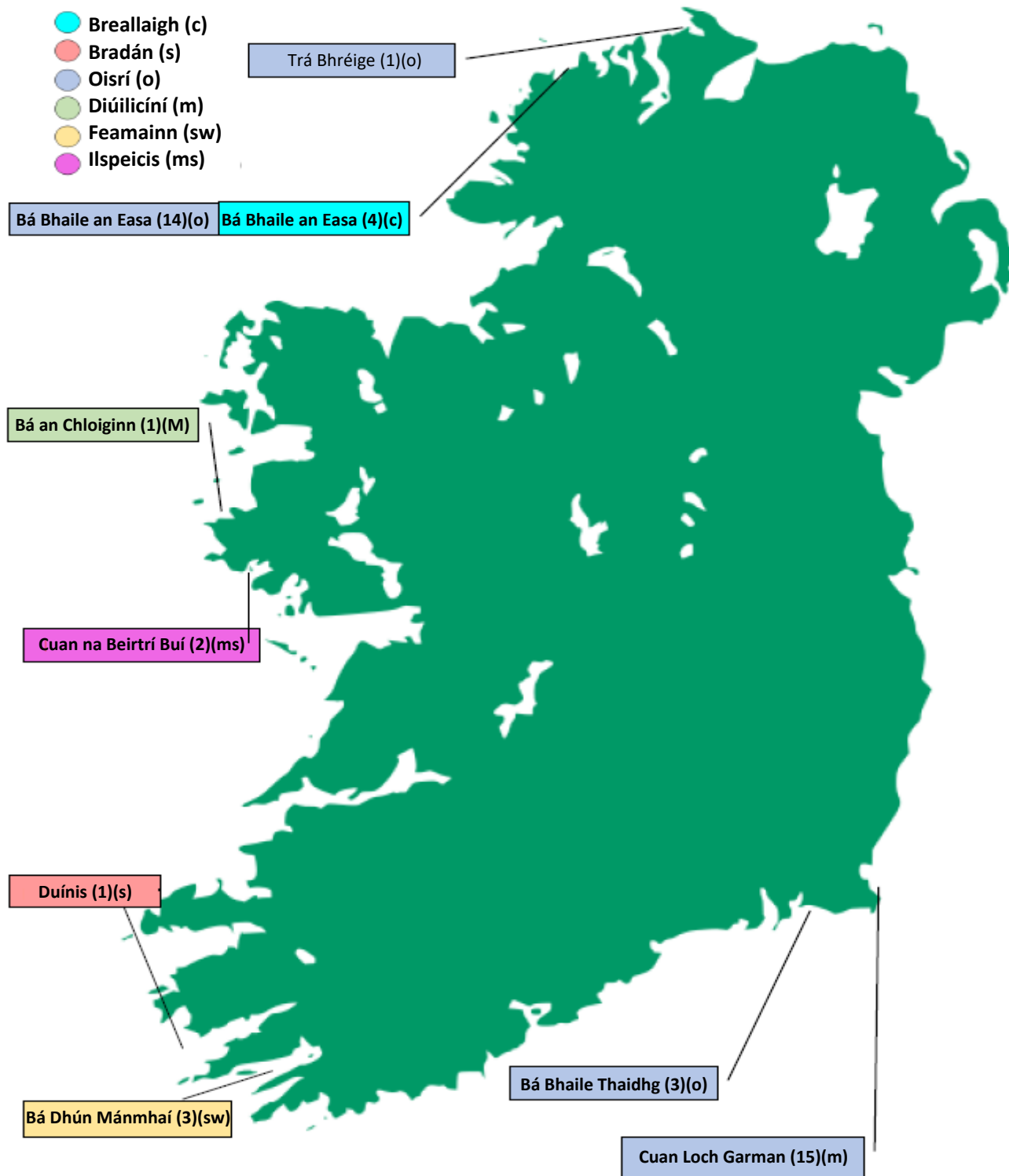
Faoi Alt 35 d'Acht 1997, féadfaidh an Bord cibé sainchomhairleoirí nó comhairleoirí a fhostú a mheasann sé is gá chun a fheidhmeanna a chomhlíonadh. Íocann an Bord táillí atá dlite do chomhairleoirí agus do chomhairleoirí as airgead a chuireann an tOireachtas ar fáil. D'fhostaigh an Bord Comhairleoirí Teicniúla comhairleacha agus leanfaidh sé ar aghaidh á bhfostú nuair is gá. Fostaíonn an Bord freisin comhairleoirí eile de réir mar is gá chun tacú lena chuid oibre. Tá liosta de na daoine a d'fhostaigh an Bord le linn na bliana faoi athbhreithniú in Aguisín 1.

RÚNAÍOCHT

Faoi Alt 32 d'Acht 1997, gníomhóidh oifigeach don Aire ar státseirbhíseach bunaithe é agus atá ar iasacht don Bhord chun na críche sin, ar bhonn lánaimseartha nó páirtaimseartha, mar Rúnaí don Bhord. Is í Margaret Carton Rúnaí lánaimseartha an Bhoird.

RANNÁN 2: GNÍOMHAÍOCHTAÍ AN BHOIRD 2023

Taispeánann an léarscáil seo suíomh na ceithre achomharc is daichead (44) a bhí idir lámha an 31 Nollaig 2023.

Achomhairc idir lámha an 31 Nollaig 2023

Ag tús 2023 bhí tríocha a seacht (37) achomharc idir lámha ag an mBord. Tugann an tábla achoimre ar ghníomhaíochtaí an Bhoird le linn 2023:-

Achoimre ar Achomhairc	Líon na nAchomharc
Achomhairc idir lámha an 1 Eanáir 2023	37
Achomharc Bailí a fuarthas	7
Achomhairc arna gCinneadh in 2023	0
Achomhairc idir lámha an 31 Nollaig 2023	44

Soláthraítear leis an tábla seo liosta den daichead a ceathair (44) achomharc atá idir lámha, lena n-áirítear a stádas an 31 Nollaig 2023.

Contae	Tagairt Achomhairc	Suíomh	Bliain Faighte	Tagairt Suímh	Stádas (31/12/23)
DÚN NA nGALL (19)	AP3/2023	Trá Bhréige	2023	T12/572	Gníomhach
	AP3/2020	Bá Bhaile an Easa	2020	T12/407B	Gníomhach
	AP4/1/2020	Bá Bhaile an Easa	2020	T12/409A	Gníomhach
	AP4/2/2020	Bá Bhaile an Easa	2020	T12/409A	Gníomhach
	AP5/2020	Bá Bhaile an Easa	2020	T12/409B	Gníomhach
	AP6/2020	Bá Bhaile an Easa	2020	T12/441A	Gníomhach
	AP7/2020	Bá Bhaile an Easa	2020	T12/441B	Gníomhach
	AP8/2020	Bá Bhaile an Easa	2020	T12/441C	Gníomhach
	AP9/2020	Bá Bhaile an Easa	2020	T12/455A	Gníomhach
	AP10/2020	Bá Bhaile an Easa	2020	T12/455B	Gníomhach
	AP11/2020	Bá Bhaile an Easa	2020	T12/500A	Gníomhach
	AP12/2020	Bá Bhaile an Easa	2020	T12/502A	Gníomhach
	AP13/1/2020	Bá Bhaile an Easa	2020	T12/510A	Gníomhach
	AP13/2/2020	Bá Bhaile an Easa	2020	T12/510A	Gníomhach
	AP13/3/2020	Bá Bhaile an Easa	2020	T12/510A	Gníomhach
	AP14/2020	Bá Bhaile an Easa	2020	T12/514A	Gníomhach
	AP15/2020	Bá Bhaile an Easa	2020	T12/515A	Gníomhach
	AP16/1/2020	Bá Bhaile an Easa	2020	T12/516A	Gníomhach
	AP16/2/2020	Bá Bhaile an Easa	2020	T12/516A	Gníomhach
GAILLIMH (3)	AP1/2023	Bá an Chloiginn	2023	T09/524A	Gníomhach
	AP2/1/2023	Cuan na Beirtrí Buí	2023	T09/093	Gníomhach
	AP2/2/2023	Cuan na Beirtrí Buí	2023	T09/093	Gníomhach
OCH GARMAN	AP4/1/2023	Bá Bhaile Thaidhg	2023	T03/038A	Gníomhach
	AP4/2/2023	Bá Bhaile Thaidhg	2023	T03/038A	Gníomhach

LOCH GARMAN (18)	AP5/2023	Bá Bhaile Thaidhg	2023	T03/0395A	Gníomhach
	AP34/2019	Cuan Loch Garman	2019	T03/30E	Gníomhach
	AP35/2019	Cuan Loch Garman	2019	T03/35A, B, C, F&G	Gníomhach
	AP36/2019	Cuan Loch Garman	2019	T03/48A	Gníomhach
	AP37/2019	Cuan Loch Garman	2019	T03/91A	Gníomhach
	AP38/2019	Cuan Loch Garman	2019	T03/30A2, B, C, E	Gníomhach
	AP39/2019	Cuan Loch Garman	2019	T03/030/1 (suíomh D)	Gníomhach
	AP40/2019	Cuan Loch Garman	2019	T03/099A	Gníomhach
	AP41/2019	Cuan Loch Garman	2019	T03/46A, B, C	Gníomhach
	AP42/2019	Cuan Loch Garman	2019	T03/047A, B, C	Gníomhach
	AP43/2019	Cuan Loch Garman	2019	T03/083A	Gníomhach
	AP44/2019	Cuan Loch Garman	2019	T03/085A	Gníomhach
	AP45/2019	Cuan Loch Garman	2019	T03/049A, B, C, C1 & D	Gníomhach
	AP46/2019	Cuan Loch Garman	2019	T03/077A	Gníomhach
	AP47/2019	Cuan Loch Garman	2019	T03/52A & B	Gníomhach
	AP48/2019	Cuan Loch Garman	2019	T03/55F & C, E	Gníomhach
CORCAIGH (3)	AP1/1/2022	Bá Dhún Mánaís	2022	T05/640A	Gníomhach
	AP1/2/2022	Bá Dhún Mánaís	2022	T05/640A	Gníomhach
	AP1/3/2022	Bá Dhún Mánaís	2022	T05/640A	Gníomhach
CIARRAÍ (1)	AP1/2019	Bá na Scealg	2019	T06/202	Gníomhach

Achomhairc a Fuarthas in 2023

Cuireadh na seacht (7) n-achomharc seo a leanas faoi bhráid an Bhoird in 2023.

DÚN NA nGALL

Trá Bhréige

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP3/2023	T12/572A	Foylantic Teo	Foylantic Teo

GAILLIMH

Bá an Chloiginn & Cuan na Beirtrí Buí

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP1/2023	T09/524A	Peter Sweetman agus thar ceann Chónaidhm Chosanta na hÉireann Fiáine um Shlatiascairí Bradán agus Breac Geal na hÉireann	Conor O Malley
AP2/1/2023	T09/093	Peter Sweetman agus thar ceann Chónaidhm Chosanta na hÉireann Fiáine um Shlatiascairí Bradán agus Breac Geal na hÉireann agus Chuan na Gaillimhe i gcoinne Cliabháin Bradáin	Foras na Mara
AP2/2/2023	T09/093	Eamonn Ross thar ceann Chumann Ionadaíoch Náisiúnta na Slatiascairí	Foras na Mara

LOCH GARMAN

Bá Bhaile Thaidhg

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP4/1/2023	T03/038A	An Taisce	Ballyteigue Oysters Ltd
AP4/2/2023	T03/038A	Jim Hurley	Ballyteigue Oysters Ltd
AP5/2023	T03/095A	An Taisce	Johnny Neville & Jeanette Brugman

Achomhairc arna gCinneadh in 2023

Níor chinn an Bord aon achomharc in 2023. Mar a leagadh amach i mo bhrollach, is mar gheall ar Athbhreithniú Breithiúnach an-chasta gur tharla sé sin, (agus mhair an éisteacht féin níos mó ná trí seachtaine i mBealtaine 2023) agus caitheadh suas le cúig mhí d'am an Bhoird, an Chomhairleora Theicniúil inmheánaigh agus Rúnaíocht ALAB ar an Athbhreithniú Breithiúnach seo ar a bhfuiltear fós ag fanacht ar chinneadh ina leith. Mar sin féin, tá coinne leis go ndéanfar roinnt cinntí in 2024, ar choinníoll go mbeidh acmhainní iomlána ag ALAB, go háirithe le Comhairleoir Teicniúil inmheánach.

SONRAÍ NA nACHOMHAIRC IDIR LÁMHA AN 31 Nollaig 2023

DÚN NA nGALL

Trá Bhréige

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP3/2023	T12/572A	Foylantic Teo	Foylantic Teo
Ábhar an Achomhairc/ na nAchomharc			
Achomharc i gcoinne chinneadh an Aire Talmhaíochta, Bia agus Mara diúltú Ceadúnas Dobharshaothraithe a dheonú do Foylantic Teo chun Oisrí an Aigéin Chiúin a shaothrú trí úsáid a bhaint as málaí agus tristéil ar an urthrá idirthaoideach tagairt suímh T12/572A i dTrá Bhréige, Co. Dhún na nGall. Níor tugadh cinneadh i leith an achomhairc thuas fós faoi dheireadh 2023. Mar a fhoráiltear in Alt 56(3) d'Acht 1997, tá síneadh ama tugtha ag an mBord chun an t-achomharc seo a chinneadh go dtí an 30 Meitheamh 2024.			

Bá Bhaile an Easa

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP3/2020	T12/407B	Save Ballyness Bay	Joseph M Coll
AP4/1/2020	T12/409A	John Boyle	Edward & Paul O'Brien
AP4/2/2020	T12/409A	Save Ballyness Bay	Edward & Paul O'Brien
AP5/2020	T12/409B	Save Ballyness Bay	Edward & Paul O'Brien
AP6/2020	T12/441A	Save Ballyness Bay	Anthony McCafferty
AP7/2020	T12/441B	Save Ballyness Bay	Anthony McCafferty
AP8/2020	T12/441C	Save Ballyness Bay	Anthony McCafferty
AP9/2020	T12/455A	Save Ballyness Bay	Seamus O'Donnell
AP10/2020	T12/455B	Save Ballyness Bay	Seamus O'Donnell
AP11/2020	T12/500A	Save Ballyness Bay	Joseph Coll
AP12/2020	T12/502A	Save Ballyness Bay	Joseph Coll
AP13/1/2020	T12/510A	Coiste Glan & Glas an Fhál Carraigh	Tullyshellfish Ltd.

AP13/2/2020	T12/510A	Falcarragh Tourists & Traders Ass.	Tullyshellfish Ltd.
AP13/3/2020	T12/510A	Save Ballyness Bay	Tullyshellfish Ltd.
AP14/2020	T12/514A	Save Ballyness Bay	Joseph Coll
AP15/2020	T12/515A	Save Ballyness Bay	Joseph Coll
AP16/1/2020	T12/516A	Joe Friel	Joseph Coll
AP16/2/2020	T12/516A	Save Ballyness Bay	Joseph Coll

Ábhar an achomhairc/ na n-achomharc

Baineann **AP3/2020** le hachomharc i gcoinne an Aire chun ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP4/1/2020 & AP4/2/2020** le hachomhairc i gcoinne chinneadh an Aire ceadúnas athraithe a dheonú do Edward agus Paul O'Brien chun breallaigh a shaothrú ar thráidirí adhmaid faoi mhogalra ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP5/2020** le hachomharc i gcoinne chinneadh an Aire éagsúlacht ceadúnais a dheonú do Edward agus Paul O'Brien chun breallaigh a shaothrú ar thráidirí adhmaid faoi mhogalra agus Oisrí an Aigéin Chiúin le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP6/2020** le hachomharc i gcoinne chinneadh an Aire ceadúnas a dheonú do Anthony McCafferty chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil agus breallaigh le tráidirí faoi mhogalra ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP7/2020** le hachomharc i gcoinne chinneadh an Aire ceadúnas a dheonú do Anthony McCafferty chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP8/2020** le hachomharc i gcoinne chinneadh an Aire ceadúnas a dheonú do Anthony McCafferty chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP9/2020** le hachomharc i gcoinne chinneadh an Aire ceadúnas athraithe a dheonú do Seamus O'Donnell chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP10/2020** le hachomharc i gcoinne chinneadh an Aire ceadúnas athraithe a dheonú do Seamus O'Donnell chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP11/2020** le hachomharc i gcoinne chinneadh an Aire ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP12/2020** le hachomharc i gcoinne chinneadh an Aire ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP13/1/2020, AP13/2/2020 & AP13/3/2020** le hachomhairc i gcoinne chinneadh an Aire ceadúnas a dheonú do Tullyshellfish Ltd chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil.

Baineann **AP14/2020** le hachomharc i gcoinne chinneadh an Aire ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP15/2020** le hachomharc i gcoinne chinneadh an Aire ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéil ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

Baineann **AP16/1/2020 & AP16/2/2020** le hachomhairc i gcoinne chinneadh an Aire ceadúnas a dheonú do Joseph Coll chun Oisrí an Aigéin Chiúin a shaothrú le málaí agus tristéal ar an urthrú ag Bá Bhaile an Easa, Co Dhún na nGall.

De bhun Alt 42(1) d'Acht 1997, féadfaidh an Bord, dá rogha féin, caitheamh le dhá achomharc nó níos mó, agus leis na hAchomharcóirí, mar pháirtithe in achomharc amháin. Chinn an Bord an rogha sin a fheidhmiú i ndáil leis na hachomhairc seo agus chun na hachomhairc liostaithe a mheas mar achomharc aonarach, mar a bhaineann siad le limistéir cheadúnais in aice láimhe

Níor tugadh cinneadh i leith na n-achomharc thuas fós faoi dheireadh 2023. Mar a fhoráiltear in Alt 56(3) d'Acht 1997, thug an Bord síneadh ama chun an t-achomharc seo a chinneadh go dtí an 30 Aibreán 2024.

GAILLIMH

Bá an Chloiginn

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP1/2023	T09/524A	Peter Sweetman agus thar ceann Chónaidhm Chosanta na hÉireann Fiáine um Shlatiascairí Bradán agus Breac Geal na hÉireann	Conor O Malley
Ábhar an Achomhairc/ na nAchomharc			
Achomharc i gcoinne chinneadh an Aire Talmhaíochta, Bia agus Mara ceadúnas dobharshaothraithe a dheonú do Conor O'Malley chun diúilicíní a shaothrú ar spiléir ar an urthrú fhothaoidmhear ar Láithreán ar chladach thuaidh Bhá an Chloiginn, Co. na Gaillimhe (Uimhir an Láithreán 6.58 T09/524A). Níor tugadh cinneadh i leith an achomhairc thuas fós faoi dheireadh 2023. Mar a fhoráiltear i Roinn 56(3) d'Acht 1997, tá síneadh ama tugtha ag an mBord chun an t-achomharc seo a chinneadh go dtí an 31 Márta 2024.			

Cuan na Beirtrí Buí

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP2/1/2023	T09/093	Peter Sweetman agus thar ceann Chónaidhm Chosanta na hÉireann Fiáine um Shlatiascairí Bradán agus Breac Geal na hÉireann agus Chuan na Gaillimhe i gcoinne Cliabháin Bradáin	Foras na Mara
AP2/2/2023	T09/093	Eamonn Ross thar ceann Chumann Ionadaíoch Náisiúnta na Slatiascairí	Foras na Mara
Ábhar an Achomhairc/ na nAchomharc			
Achomharc i gcoinne chinneadh an Aire ceadúnas do bharshaothraithe a athnuachan chun iasc ilspeicis a shaothrú chun iasc eite, sliogéisc agus feamainn a áireamh chun críocha taighde ar shuíomh T09/093 ag Linn Leitheanaigh, Cuan na Beirtrí Buí, Co. na Gaillimhe. Níor tugadh cinneadh i leith na n-achomharc thuas fós faoi dheireadh 2023. Mar a fhoráiltear in Alt 56(3) d'Acht 1997, tá síneadh ama tugtha ag an mBord chun an t-achomharc seo a chinneadh go dtí an 31 Márta 2024.			

LOCH GARMAN

Bá Bhaile Thaidhg

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP4/1/2023	T03/038A	An Taisce	Ballyteigue Oysters Ltd
AP4/2/2023	T03/038A	Jim Hurley	Ballyteigue Oysters Ltd
AP5/2023	T03/095A	An Taisce	Johnny Neville & Jeanette Brugman
Ábhar an Achomhairc/ na nAchomharc			
Achomharc i gcoinne chinneadh an Aire ceadúnais a dheonú chun oisrí an Aigéin Chiúin a shaothrú ag baint úsáide as mála agus tristéal ar láithreáin T03/038A agus T03/095A ar an urthrú i gCuan Bhaile Thaidhg, Co. Loch Garman. Níor tugadh cinneadh i leith na n-achomharc thuas fós faoi dheireadh 2023. Mar a fhoráiltear in Alt 56(3) d'Acht 1997, tá síneadh ama tugtha ag an mBord chun an t-achomharc seo a chinneadh go dtí an 30 Aibreán 2024.			

CUAN LOCH GARMAN

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP34/2019	T03/30E	Cairde Éanlaith Éireann	T.L Mussels Ltd
AP35/2019	T03/35A, B, C, F&G	Wexford Mussels Ltd.	Wexford Mussels Ltd.
AP36/2019	T03/48A	Noel & Sheila Scallan	Noel & Sheila Scallan
AP37/2019	T03/91A	Noel & Sheila Scallan	Noel & Sheila Scallan
AP38/2019	T03/30A2, B, C, E	T.L Mussels Ltd.	T.L Mussels Ltd.
AP39/2019	T03/030/1 (suíomh D)	T.L Mussels Ltd.	T.L Mussels Ltd.
AP40/2019	T03/099A	T.L Mussels Ltd.	T.L Mussels Ltd.
AP41/2019	T03/46A, B, C	Fjord Fresh Mussels Ltd.	Fjord Fresh Mussels Ltd.
AP42/2019	T03/047A, B, C	Loch Garman Harbour Mussels Ltd.	Loch Garman Harbour Mussels Ltd.
AP43/2019	T03/083A	Loch Garman Harbour Mussels Ltd.	Loch Garman Harbour Mussels Ltd.
AP44/2019	T03/085A	Loch Garman Harbour Mussels Ltd.	Loch Garman Harbour Mussels Ltd.
AP45/2019	T03/049A, B, C, C1 & D	Riverbank Mussels Ltd.	Riverbank Mussels Ltd.
AP46/2019	T03/077A	Riverbank Mussels Ltd.	Riverbank Mussels Ltd.
AP47/2019	T03/52A & B	WD Shellfish Ltd.	WD Shellfish Ltd.
AP48/2019	T03/55F & C, E	Crescent Seafoods Ltd.	Crescent Seafoods Ltd.

Baineann **AP34/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do T.L Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman.

Baineann **AP35/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do Wexford Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar láithreáin ar an urthrú ag Cuan Loch Garman, Co. Loch Garman.

Baineann **AP36/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do Noel agus do Sheila Scallan, chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP37/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do Noel agus do Sheila Scallan, chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP38/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do TL Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP39/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do TL Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP40/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do TL Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP41/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do Fjord Fresh Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP42/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do Loch Garman Harbour Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP43/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do Loch Garman Harbour Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP44/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do Loch Garman Harbour Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman.

Baineann **AP45/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do Riverbank Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP46/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do Riverbank Mussels Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP47/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do WD Shellfish Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrú ag Cuan Loch Garman, Co. Loch Garman

Baineann **AP48/2019** le hachomharc i gcoinne chinneadh an Aire Ceadúnas Dobharshaothraithe a dheonú (le hathruithe) do Crescent Seafoods Ltd., chun diúilicíní a shaothrú ar an ngrinneall ar shuíomh ar an urthrá ag Cuan Loch Garman, Co. Loch Garman

Níor tugadh cinneadh i leith na n-achomharc thuas fós faoi dheireadh 2023. Mar a fhoráiltear in Alt 56(3) d'Acht 1997, thug an Bord síneadh ama chun an t-achomharc seo a chinneadh go dtí an 30 Márta 2024.

CORCAIGH

Bá Dhún Mánaís

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP1/1/2022	T05/640A	Fishermens Inshore Saltwater Heritage Ltd	Bantry Marine Research Station Ltd
AP1/2/2022	T05/640A	Friends of Doneen Pier	Bantry Marine Research Station Ltd
AP1/3/2022	T05/640A	Paul agus Kate Brooks (Cónaitheoirí Bhaile Fearainn Dhúinín)	Bantry Marine Research Station Ltd
Ábhar an Achomhairc/ na nAchomharc			
Baineann AP1/1-3/2022 le hachomhairc i gcoinne chinneadh an Aire ceadúnas a dheonú do Bantry Marine Research Station Ltd. chun plandaí uisceacha éagsúla a shaothrú le spiléir ar an urthrá fothaoide ar shuíomh T05/640A in aice le Cé an Dúinín, feadh chladach thuaidh Bá Dhún Mánaís, Co. Chorcaí.			
De bhun Alt 42(1) d'Acht 1997, féadfaidh an Bord, dá rogha féin, caitheamh le dhá achomharc nó níos mó, agus leis na hAchomharcóirí, mar pháirtithe in achomharc amháin. Chinn an Bord an rogha sin a fheidhmiú maidir leis na hachomhairc seo agus na hachomhairc liostaithe a mheas mar achomharc amháin, mar a bhaineann siad le limistéir cheadúnais in aice láimhe.			
Mar a fhoráiltear in Alt 56(3) d'Acht 1997, tá síneadh ama tugtha ag an mBord chun an t-achomharc seo a chinneadh go dtí an 31 Nollaig 2023. Níor tugadh cinneadh i leith na n-achomharc thuas fós faoi dheireadh 2023. Mar a fhoráiltear in Alt 56(3) d'Acht 1997, tá síneadh ama tugtha ag an mBord chun an t-achomharc seo a chinneadh go dtí an 30 Meitheamh 2024.			

CIARRAÍ

OILEÁN DUÍNIS

Tagairt Achomhairc	Tagairt Suímh	Achomharcóir	Ceadúnaí
AP1/2019	T06/202	Silver King Seafoods Ltd. t/a MOVI Éireann	MOWI Éireann
Baineann AP1/2019 le hachomharc i gcoinne chinneadh an Aire Talmhaíochta, Bia agus Mara faoi fhorálacha Alt 68(1) agus Alt 19(a)4 den Acht lascaigh (Leasú) 1997, maidir le teidlíocht chun leanúint ar aghaidh le hOibríochtaí Dobharshaothraithe faoi fhorálacha A19(a)4 den Acht um Shaothrú Bradán i gcléibh ag suíomh lastoir de Dhuínis, Bá na Scealg, Co. Chiarraí. Níor tugadh cinneadh i leith an achomhairc thuas fós faoi dheireadh 2023. Mar a fhoráiltear in Alt 56(3) d'Acht 1997, thug an Bord síneadh ama chun an t-achomharc seo a chinneadh go dtí an 30 Meán Fómhair 2024.			

ACHOMHAIRC NEAMHBHAILÍ A FUARTHAS LE LINN 2023

Fuarthas dhá (2) achomharc neamhbhailí in 2023.

Achomharcóir/Iarratasóir	Tagairt Suímh
Peter Sweetman, Wild Ireland Defence CLG	T09/301
Ballynahinch Castle Hotel	T09/093

Tá cur síos ar an nós imeachta chun Achomhairc a phróiseáil in Aguisín II.

RANNÁN 3: FORBAIRTÍ EILE

IMEACHTAÍ DLÍ

De réir Alt 73 d'Acht 1997, is féidir le duine nó comhlacht iarratas a dhéanamh ar athbhreithniú breithiúnach ar chinneadh an Bhoird trí iarratas ar athbhreithniú breithiúnach, ar choinníoll go ndéantar é laistigh den tréimhse trí mhí dar tosach an dáta a rinneadh an cinneadh.

I rith 2019, d’eisigh Lough Swilly Wild Oyster Society Limited imeachtaí i gcoinne an Aire agus i gcoinne an Bhoird faoi Thaifead Uimh: 277/2019JR, ag iarraidh faoisimh agus orduithe áirithe i gcoinne an Aire agus an Bhoird araon. Tá Ráiteas Cur i gCoinne an Iarratais comhdaithe ag an mBord agus táthar ag fanacht le cinneadh.

Le linn 2019 rinne Silver King Seafoods Limited iarratas chuig an Ard-Chúirt ag lorg cead chun iarratas a dhéanamh ar athbhreithniú breithiúnach chun cur i gcoinne chinneadh an Aire gur sháraigh sé coinníoll thagairt chlár Cheadúnais Dobharshaothraithe T06/202 agus scor de theidlíocht reachtúil an chomhlachta leanúint ar aghaidh le hoibríochtaí dobharshaothraithe do shaothrú bradán i gcléibh ag suíomh lastoir de Dhuínis i mBá na Scealg, Co. Chiarraí, de bhun Alt 19 a (4) d’Acht 1997. Dheonaigh an Chúirt an cead a bhí á lorg ag Silver King Seafoods lena n-áirítear Ordú ag ceadú bac ar ALAB breithniú agus cinneadh a dhéanamh i leith a n-achomharc chuig ALAB ar feitheamh chinneadh deiridh na n-imeachtaí. Cuireadh deireadh leis an mbac ina dhiaidh sin, agus tá an t-ábhar ar atráth go ginearálta go dtí go gcinnfidh ALAB Achomharc AP1/2019.

In 2020 thionscain An Taisce imeachtaí athbhreithnithe breithiúnaigh chun agóid a dhéanamh i gcoinne chinneadh an Bhoird diúltú glacadh le hachomharc An Taisce ar an Aire Talmhaíochta, Bia agus Mara ceadúnais a dheonú chun diúilicíní a shaothrú ar an ngrinneall i gCuan Loch Garman. Tá Ráiteas Cur i gCoinne an Iarratais comhdaithe ag an mBord agus táthar ag fanacht le cinneadh. Tá an tAthbhreithniú Breithiúnach seo socraithe le haghaidh éisteacht dhá lá i mí Eanáir 2024.

I rith 2021 d’iarr Iascach Intíre Éireann, Peter Sweetman agus daoine eile, agus Salmon Watch Ireland CLG cead iarratas a dhéanamh ar athbhreithniú breithiúnach chun agóid a dhéanamh i gcoinne chinneadh an Bhoird in Achomhairc AP2/1-14/2015, Shot Head, Co. Chorcaí. Glacadh leis na cásanna seo chuig an gCúirt Tráchtála agus reachtáladh Éisteacht in Aibreán/Bealtaine 2023. Agus é seo á scríobh, táthar ag fanacht le breithiúnas.

Go luath in 2023 chuir Kush Seafarms Limited tús le himeachtaí athbhreithnithe breithiúnaigh chun agóid a dhéanamh i gcoinne chinneadh an Bhoird diúltú ceadúnais dobharshaothraithe a dheonú do dhá shuíomh ar urthrá Chuan Chill Mocheallóg, Co. Chiarraí. Tá Ráiteas Cur i gCoinne comhdaithe ag an mBord agus táthar ag fanacht le cinneadh.

PLEANÁIL/FORBAIRTÍ DLÍ COMHSHAOIL

Tá tionchar suntasach ag polasaí agus reachtaíocht comhshaoil atá ag éirí níos casta, chomh maith le comhlacht cásdlí atá ag athrú, ar an gcaoi a bhfuil an Bord ag déileáil le hachomhairc a thagann faoina bhráid. Leanann an Bord ag athbhreithniú agus ag nuashonrú a nósanna imeachta maidir le hachomhairc a bhreithniú agus a chinneadh chun gach reachtaíocht ábhartha agus cásdlí atá ag teacht chun cinn a thabhairt san áireamh.

ACMHAINNÍ

Cuireann an Bord an-luach, agus braitheann sé go mór, ar shaineolas gairmiúil, ionracas, tiomantas agus éiteas seirbhíse poiblí a fhoirne. Aithníonn sé a ndúthracht agus a dtiomantas do sprioc an Bhoird seirbhís éifeachtach ardchaighdeán a sholáthar do pháirtithe leasmhara. Tá foireann na Rúnaíochta ag feidhmiú ar mhionsamhail oibríoch cumaiscthe. Tá patrún de chruinnithe i bpearsa bunaithe ag an mBord. Buaileann sé ceithre huaire in aghaidh na bliana, anuas ar leas a bhaint as éifeachtúlacht a bhaineann le cruinnithe ar líne. Le trí bliana anuas, ligeadh do thuairim is 107 cinneadh a dhéanamh trí Chomhairleoir Teicniúil inmheánach a choinneáil. Ina theannta sin, tá sé tábhachtach go mbíonn líon iomlán de Chomhaltaí an Bhoird ann, le hionadaithe ó chineálacha éagsúla eagraíochtaí, agus cinntí á ndéanamh. Dá bhrí sin, ba cheart na folúntais atá le teacht chun cinn, lena n-áirítear an Cathaoirleach a líonadh mar ábhar práinne chun drochthionchar a sheachaint maidir le cinntí a dhéanamh.

SUÍOMH GRÉASÁIN

Tá suíomh gréasáin gníomhach ag ALAB ar www.alab.ie. Tá an suíomh gréasáin á athdhearadh faoi láthair chun nascleanúint a shimpliú agus chun faisnéis a dhéanamh níos inrochtana. Déanfar feabhsuithe breise in 2024. In am trátha tá sé beartaithe go n-éascóidh an suíomh gréasáin aighneachtaí ar líne d'achomhairc agus táillí gaoimhara.

RANNÁN 4: RIALACHAS CORPARÁIDEACH

Tá Rialachas Corparáideach in ALAB deartha chun ceanglais Chód Cleachtais 2016 um Rialachas Comhlachtaí Stáit (an Cód) a leanúint sa mhéid is cuí, ag cur san áireamh chomh beag is atá an comhlacht. Tá ALAB tiomanta d'athbhreithniú a dhéanamh ar a bheartais agus ar a nósanna imeachta rialachais ar bhonn leanúnach lena chinntiú go gcloítear leis an gcleachtas is fearr sa réimse seo.

Sa chomhthéacs seo, mar a cheanglaítear leis an gCód, deimhnítear na nithe seo a leanas:

1. Níor chuir aon fhorbairtí suntasacha tráchtála isteach ar ALAB sa tréimhse 1 Eanáir 2023 go 31 Nollaig 2023, agus níl an Bord ar an eolas faoi aon mhórchéistean ar dóigh dóibh teacht chun cinn sa ghearrthearma ná sa mheántearma.
2. Níl aon idirbhearta airgeadais lasmuigh den chlár comhardaithe nach bhfuil nochta i dtuarascáil bhliantúil agus ráitis airgeadais ALAB.
3. Tá gach nós imeachta cuí maidir le tuairisciú airgeadais, iniúchadh inmheánach, taisteal, soláthar agus diúscairt sócmhainní á gcur i gcrích.
4. Cuireadh Cóid Iompraíochta don Bhord agus d'fhostaithe i bhfeidhm agus cloíodh leo.
5. Tá foireann uile ALAB ar iasacht dó ag an Roinn Talmhaíochta, Bia agus Mara, agus tá polasaí an Rialtais maidir le pá na bPríomhoifigeach Feidhmiúcháin agus gach fostaí de chuid an chomhlachta Stáit á chomhlíonadh.
6. Tá treoirlínte an Rialtais maidir le híocaíocht táillí chomhaltaí an Bhoird á gcomhlíonadh.
7. Níor tharla aon imeachtaí suntasacha tar éis an chláir comhardaithe.
8. Tá ceanglais chuí Chód Caiteachais Phoiblí na Roinne Caiteachais Phoiblí agus Athchóirithe á gcomhlíonadh.
9. Tá nósanna imeachta i bhfeidhm chun nochtadh cosanta a dhéanamh de réir alt 21(1) den Acht um Nochtadh Cosanta 2014 agus tá an tuarascáil bhliantúil a cheanglaítear faoi alt 22(1) den Acht foilsithe.

10. Tá riachtanais bheartas taistil an Rialtais á gcomhlíonadh ar gach slí.
11. Chomhlíon ALAB a oibleagáidí faoin dlí cánach.
12. Níl aon díospóidí dlíthiúla ann a bhaineann le comhlachtaí Stáit eile seachas na ceithre imeacht athbhreithnithe bhreithiúnaigh seo a leanas atá á dtionscnamh:
 - Iascach Intíre Éireann i gcoinne chinneadh an Bhoird in Achomhairc AP2/1-14/2015, Shot Head Co. Chorcaí. Táthar ag fanacht le breithiúnas san ábhar sin.
 - An Taisce i gcoinne chinneadh an Bhoird gan glacadh le táille achomhairc amháin le cur i bhfeidhm ar chinntí iomadúla a rinne an tAire i gCuan Loch Garman. Tá an éisteacht le bheith ar siúl i mí Eanáir 2024.
 - Chuir Kush Seafarms Ltd in aghaidh chinneadh ALAB ceadúnas dobharshaothraithe a dhiúltú. Níl dáta éisteachta sannta don chás seo go fóill.
 - D'éisigh Lough Swilly Wild Oyster Society Limited imeachtaí i gcoinne an Aire agus i gcoinne an Bhoird, ag lorg faoisimh agus orduithe áirithe i gcoinne an Aire agus an Bhoird araon. Tá Ráiteas Cur i gCoinne an Iarratais comhdaithe ag an mBord agus táthar ag fanacht le cinneadh.
13. Glacadh leis an gCód agus tá ALAB ag cloí leis an gCód sa mhéid is cuí i bhfianaise mhéid agus scála an Bhoird; agus
14. níl aon fhochuideachtaí ag ALAB.

CRUINNITHE AN BHOIRD

Bhí aon chruinniú dhéag (11) ag an mBord le linn 2023. Bhí an freastal ag na cruinnithe mar seo a leanas: -

Comhaltaí an Bhoird	Líon na gCruinnithe ar Freastalaíodh orthu
Imelda Reynolds (Cathaoirleach)	11 (11)*
Micheál Ó Cinnéide (Leaschathaoirleach)	11 (11)*
Michael Mulloy	11 (11)*
John Evans	11 (11)*
Bill Sweeney	11 (11)*
Maura Canning	1 (1)*

**Is é an figiúr idir lúbíní ná líon na gcruinnithe a raibh an Comhalta Boird ábhartha i dteideal freastal orthu.*

AN COISTE INIÚCHÓIREACHTA

Tá fochoiste amháin ag an mBord – an Coiste Iniúchta agus Riosca – agus ba mhaith liom mo mhórbhuíochas a chur in iúl maidir le hobair an Choiste seo, ní amháin in 2023 ach le linn mo dhá théarma mar Chathaoirleach. Is é ról an Choiste um Iniúchóireacht agus Measúnú Riosca (ARC) tacú leis an mBord maidir lena fhreagrachtaí maidir le

saincheisteanna riosca, smacht agus rialú agus árachas gaolmhar. I rith na bliana faoi athbhreithniú tháinig an Coiste um Iniúchóireacht le chéile cúig (5) uaire agus cuireadh tuarascálacha ar a chuid cruinnithe ar fáil do Bhord ALAB. Ceapadh Micheál Ó Cinnéide mar Chathaoirleach ar an gCoiste ARC an 27 Deireadh Fómhair 2023.

Comhaltaí Boird ARC	Líon na gCruinnithe ar freastalaíodh orthu
Micheál Ó Cinnéide (Cathaoirleach)	1 (1)*
John Evans	5 (5)*
Bill Sweeney	5 (5)*

**Is é an figiúr idir lúbíní ná líon na gcruinnithe a raibh an Comhalta Boird ábhartha i dteideal freastal orthu.*

TIOMANTAS DON GHAEILGE

Tá ALAB tiomanta do na codanna ábhartha d'Acht na dTeangacha Oifigiúla 2003 agus d'Acht na dTeangacha Oifigiúla (Leasú) 2021 a tháinig i bhfeidhm i mí Dheireadh Fómhair 2022 a chur i bhfeidhm. Ceanglaítear leis an dara ceann go ndéanfaidh gach comhlacht poiblí ar a laghad 20% dá bhfógraíocht bhliantúil i nGaeilge agus 5% dá bhfógraíocht sna meáin Ghaeilge. Leanfaidh ALAB ag athbhreithniú a nósanna imeachta fógraíochta chun a chinntiú go gcomhlíonann sé na spriocanna seo.

CÓD EITIC AGUS IOMPAIR GHNÓ

Éilíonn an Cód Cleachtais um Rialachas Comhlachtaí Stáit cód iompair scríofa do chomhaltaí Boird agus d'fhostaithe. Tá Cód Eitice agus Iompair Gnó i bhfeidhm do chomhaltaí uile an Bhoird agus tá sé curtha suas ar an suíomh gréasáin ar www.alab.ie.

Ina theannta sin, tá comhaltaí agus baill foirne áirithe faoi réir cheanglais na nAchtanna um Eitic in Oifigí Poiblí, 1995 agus 2001, agus déantar ráitis bhliantúla ar leasanna inchláraithe faoi na hAchtanna.

Ceanglaítear ar chomhaltaí Boird agus ar bhaill foirne áirithe freisin dearbhuithe/nochtadh leasanna a dhéanamh de réir Alt 33 d'Acht 1997.

COMHAIRLIÚCHÁN LE COMHLACHTAÍ EILE

Coinníonn an Bord é féin ar an eolas faoi bheartais comhlachtaí áirithe a bhfuil baint ag a bhfeidhmeanna lena gcuid oibre. Ina measc seo tá Ranna Rialtais agus Gníomhaireachtaí Stáit eile.

DUALGAIS UM CHOMHIONANNAS AGUS CHEARTA AN DUINE SAN EARNÁIL PHOIBLÍ

Forchuirtear le hAlt 42 den Acht um Choimisiún na hÉireann um Chearta an Duine agus Comhionannas 2014 oibleagáid reachtúil ar chomhlachtaí poiblí agus iad ag comhlíonadh a bhfeidhmeanna aird a thabhairt ar an ngá atá le:

1. Deireadh a chur le leatrom.
2. Comhdheiseanna agus cóireáil a chur chun cinn don fhoireann agus do na daoine dá soláthraíonn sé seirbhísí agus
3. Cearta daonna na foirne agus na n-úsáideoirí seirbhíse a chosaint.

Déanann an Bord a ndícheall rochtain ar ár seirbhísí a éascú do gach ball den phobal sa mhéid is réasúnta agus indéanta.

COMHARDÚ INSCNE I mBALLRAÍOCHT AN BHOIRD

I rith 2023 bhí an Bord comhdhéanta de bheirt chomhalta baineann (33%) agus de cheathrar chomhalta fireann (67%). Mar sin ní shásaíonn an Bord sprioc an Rialtais maidir le hionadaíocht 40% ar a laghad de gach inscne i mballraíocht na mBord Stáit. Le ceapachán chomhalta Boird baineann amháin ag deireadh na bliana, tugadh deis aghaidh a thabhairt ar an éagothroime seo.

Níl aon ról ag ALAB maidir le ceapacháin an Bhoird ach amháin a chur in iúl don Aire nach bhfuil an sprioc cothromaíochta inscne á gcomhlíonadh ag ALAB. De réir an Achta, ceapann an tAire comhaltaí Boird tar éis ainmniúcháin a lorg ó na heagraíochtaí sonraithe.

ATHBHREITHNIÚ AR FHEIDHMÍOCHT AN BHOIRD

Áiríonn monatóireacht ar rialachas corparáideach éifeachtach ag an mBord athbhreithniú leanúnach ar struchtúr inmheánach an chomhlachta Stáit chun a chinntiú go bhfuil línte soiléire cuntasachta ann don bhainistíocht ar fud na heagraíochta.

ÉAGSÚLACHT

Aithníonn an Bord luach na ndifríochtaí ina chomhaltaí (m.sh., pearsantacht, stíleanna foghlama, agus eispéiris saoil) agus difríochtaí grúpa/sóisialta (m.sh., eitneachas, aicme sóisialta, inscne, claonadh gnéasach, míchumas, ballraíocht den Lucht Siúil, stádas teaghlaigh, cleamhnachtaí cultúrtha, polaitiúla, reiligiúnacha nó eile) chun cáilíocht na hoibre agus na cinnteoireachta ar an mBord a fheabhsú.

COSAINT SONRAÍ AGUS RGCS

Tá reachtaíocht um Chosaint Sonraí i bhfeidhm chun an duine nádúrtha a chosaint maidir le próiseáil sonraí pearsanta.

ÍOCAÍOCHTAÍ PRAS

Tagann ALAB faoi raon feidhme an Achta um Íoc Pras Cuntas 1997, arna leasú ag Rialacháin na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála) 2002.

Tá sé mar bheartas ag ALAB forálacha ábhartha an Achta a chomhlíonadh agus, go háirithe, a chinntiú go n-íoctar gach sonrasc go pras. Cuirtear Tuairisceáin Íocaíochta Pras suas ar an suíomh Gréasáin ar www.alab.ie.

TIONSCNAMH RIALTAIS GLAS

Tar éis don Rialtas Tionscnamh an Rialtais Ghlais a thabhairt isteach chun cabhrú le Ranna agus comhlachtaí poiblí a bheith chun tosaigh maidir le húsáid plaistigh aonúsáide a laghdú agus chun athchúrsáil a fheabhsú agus a mhéadú, tháirg ALAB ‘Ár mBeartas Inbhuanaitheachta Comhshaoil’.

Tá sé mar aidhm ag an mbeartas seo tionchar oibríochtaí ALAB ar an gcomhshaoil a laghdú, trína thionscnamh ‘Clár Glas’. Níl plaistigh aonúsáide in úsáid agus tá earraí gloine in úsáid ar fud na hoifige. Bhí glactha ag an mBord roimhe seo le húsáid córas bainistíochta sonraí gan pháipéar a laghdaíonn costais go héifeachtach le méideanna móra páipéir, dúch agus leictreachais.

Laghdaigh tabhairt isteach cruinnithe Boird ar líne agus a n-úsáid leanúnach go mór an méid taistil a dhéantar mar chuid de ghnó an Bhoird.

COMHLÍONADH NA gCIORCLÁN ÁBHARTHA

Maidir le Ciorclán 01/2020 arna eisiúint ag an Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe i mí Eanáir 2020, baineann sé leis na nósanna imeachta chun cúiteamh a dhéanamh ar astaíochtaí gás ceaptha teasa a bhaineann le haerthaisteal oifigiúil.

I gcomhréir le forálacha an chiorcláin sin, tá sé de cheangal ar gach Roinn, Oifig agus gníomhaireacht Rialtais, le héifeacht ón 1 Eanáir 2020, na hastaíochtaí gás ceaptha teasa a bhaineann le húsáid oifigiúil aerthaistil a thaifeadadh, faireachán a dhéanamh orthu agus luach a chur orthu agus, tráth nach déanaí ná an 28 Feabhra gach bliain, íocaíocht a dhéanamh le Bainisteoir cistí an Chiste reachtúil um Ghníomhú ar son na hAeráide a bhaineann leis na hastaíochtaí sin don bhliain roimhe sin.

Ní dhearna ALAB aon aerthaisteal oifigiúil in 2023 ná in aon cheann de na trí bliana roimhe sin ó 2020 go 2022.

SAORÁIL FAISNÉISE (SF) AGUS ROCHTAIN AR FAISNÉIS FAOI CHOMHSHAOL (RFC)

Forálann an tAcht um Shaoráil Faisnéise agus na Rialacháin um Rochtain ar Fhaisnéis faoin gComhshaoil do rochtain ar fhaisnéis áirithe faoi oibríochtaí ALAB. Tá Logaí Nochta ar fáil ar shuíomh gréasáin ALAB.

Fuarthas dhá (2) iarratas SF in 2023 le sonraí tugtha sa tábla thíos:

Uimh. Thagartha SF	Achoimre ar na Gníomhartha
SF 1/2023	Arna fháil an 24 Márta 2023. Diúltaíodh agus eisíodh fógra an 25 Aibreán 2023.

SF 2/2023	Arna fháil an 18 Meán Fómhair 2023. Diúltaíodh agus eisíodh fógra an 17 Deireadh Fómhair 2023
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Fuarthas dhá (2) iarratas RFC in 2023 agus tá sonraí tugtha sa tábla thíos

Uimh. Thagartha RFC	Achoimre ar na Gníomhartha
RFC 1/2023	Arna fháil an 4 Eanáir 2023. Deonaíodh i bpáirt agus eisíodh fógra an 3 Feabhra 2023
RFC 2/2023	Arna fháil an 25 Eanáir 2023. Deonaíodh i bpáirt agus eisíodh fógra an 9 Márta 2023

CAIDREAMH LE COMHALTAÍ AN OIREACHTAIS

De réir Chiorclán 25/2016 ó DPER tá socruithe i bhfeidhm ag ALAB chun faisnéis a sholáthar do chomhaltaí an Oireachtais ar iarratas. In 2023 fuarthas tríocha a dó (32) ceist ó chomhaltaí an Oireachtais. Eisíodh freagra substainteach ar gach ceist laistigh den aga freagartha deich (10) lá oibre.

TIONSCADAL AN BHÉARLA SHIMPLÍ

Mar eagraíocht a bhíonn i dteagmháil go rialta leis an bpobal, aithníonn ALAB an tábhacht a bhaineann le faisnéis a chur i láthair go soiléir agus go beacht.

Leanann an Rúnaí agus foireann ALAB ag cur lena gcuid eolais agus taithí ar Bhéarla Simplí. Leanann ALAB ag déanamh athbhreithnithe ar fhaisnéis ghinearálta agus ar threoir chun cloí le caighdeán Béarla Soiléir, nuair is féidir.

IMEACHTAÍ TAR ÉIS AN DÁTA TUAIRISCITHE

Cheadaigh maolú srianta COVID-19 don Rúnaíocht filleadh ar an Oifig agus an Oifig a oscailt don phobal le linn gnáthuaireanta oibre. Feidhmíonn an Rúnaíocht Oibre Cumaiscthe de réir shainordú an Rialtais d'fhostóirí san earnáil phoiblí.

Aguisín I

Liosta de na daoine a d'fhostaigh an Bord le linn 2023 de bhun A.35 den Acht lascaigh (Leasú).

Comhairle Theicniúil

KRC Ecological

Aster Environmental Consultants Ltd

Dlí

Philip Lee LLP, Solicitors, Teach Chonnacht, Bóthar Burlington a hAon, Baile Átha Cliath 4, D04 C5Y6

Tim O Sullivan, Abhcóide

Rory Mulcahy, Abhcóide Sinsearach

Fintan Valentine, Abhcóide Sinsearach

Cuntasóirí

ND Audit & Advisory, Cuntasóirí Cairte & Iniúcháirí Cláraithe, 42 Sráid Grattan, Port Laoise, Co. Laoise, R32 HR62

Iniúcháir Inmheánach

Pinnacle Advisory and Consulting Services Limited, Aonad 3013, Céide an Locha, Campas Gnó Iarthar na Cathrach, Baile Átha Cliath 24.

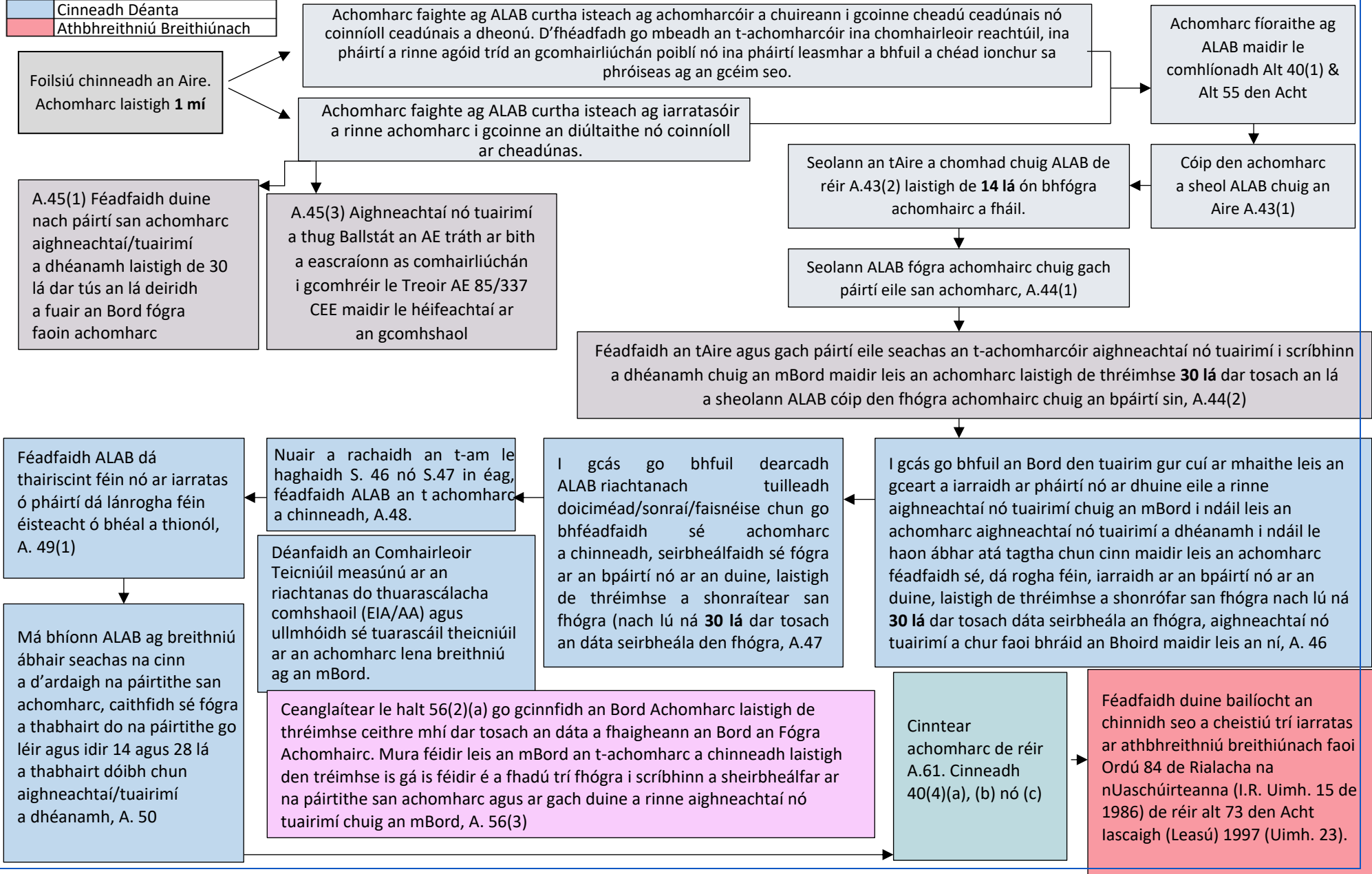
Seirbhísí Aistriúcháin

Word Perfect Translation, 22 Cé Urumhan Uachtarach, Baile Átha Cliath 7.

STAR Translation Services, Páirc Nuálaíochta na nDugaí, 128-130 Bóthar an Phoirt Thoir, Baile Átha Cliath 3, D03 RD34, Éire

Céimeanna Achomhairc:	
	An tAchomharc a chur isteach
	Breathnóireachta
	Bailiú Faisnéise
	Cinneadh ar Feitheamh
	Cinneadh Déanta
	Athbhreithniú Breithiúnach

Aguisín II - Sreabhchart ALAB – Achomharc faoin Acht lascaigh (Leasú) 1997 a dhéanamh



An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Clár na nÁbhar	Leathanach
Comhaltaí an Bhoird agus Eolas Ginearálta	1
Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird	2-5
Ráiteas ar Rialú Inmheánach	6-7
Tuarascáil an Ard-Reachtaire Cuntas agus Ciste	8-9
Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe	10
Ráiteas ar an Staid Airgeadais	11
Ráiteas ar Shreabhadh Airgid	12
Nótaí ar na Ráitis Airgeadais	13-16

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Comhaltaí an Bhoird agus Eolas Ginearálta

Comhaltaí an Bhoird:	Bean Uasal Imelda Reynolds (Cathaoirleach) An tUasal Micheál Ó'Cinnéide - Leaschathaoirleach An tUasal John Evans An tUasal Michael Mulloy An tUasal Bill Sweeney Bean Uasal Maura Canning (ceaptha an 17 Samhain 2023)
Rúnaí:	Bean Uasal Margaret Carton
Seoladh Gnó:	Cúirt Choill Mhinsí Bóthar Bhaile Átha Cliath Port Laoise Co. Laoise R32 DTW5
Iníuchóirí	An tArd-Reachtair Cuntas & Ciste 3A Sráid an Mhéara Uachtarach Baile Átha Cliath 1 D01 PF72
Baincéirí:	Bainc-Aontas Éireann 100 Sráid Grafton Baile Átha Cliath 2 D02 N671
Aturnaetha:	Philip Lee Solicitors Connaught House Bóthar Burlington a hAon Baile Átha Cliath 4 D04 C5Y6
Cuntasóirí:	ND Audit & Advisory 41-42 Sráid Grattan Port Laoise Co. Laoise

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Rialachas

Bunaíodh an Bord Achomhairc um Cheadúnais Dobharshaothraithe ar 17 Meitheamh 1998 faoi Mhír 22 den Acht Iascaigh (Leasú), 1997. Is í feidhm an Bhoird ná údarás neamhspleách a sholáthar chun achomharc a chinneadh i gcoinne chinntí an Aire Talmhaíochta, Bia agus Mara ar iarratais ar cheadúnais dobharshaothraithe.

Freagrachtaí an Bhoird

Tá obair agus freagrachtaí an Bhoird leagtha amach in Ailt 40 go 60 den Acht Iascaigh (Leasú), 1997. I measc na míreanna seasta a bhreithnigh an Bord tá:

- Dearbhú leasa
- Tuarascálacha ó choistí
- Tuarascálacha airgeadais/cuntais bhainistíochta, agus
- Achomhairc ar siúl

Ceanglaítear le Mír 37(1) den Acht Iascaigh (Leasú), 1997 ar an mBord Achomhairc um Cheadúnais Dobharshaothraithe, a choinneáil, i cibé foirm a cheadóidh an tAire Talmhaíochta, Bia agus Mara le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe, gach cuntas is cuí agus is gnách ar airgead a gheobhaidh sé agus a chaithfidh sé.

Agus na ráitis sin á n-ullmhú ceanglaítear ar an mBord:

- Beartais chuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach,
- Breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama,
- A lua cibé acu ar ullmhaíodh na ráitis airgeadais de réir na gcaighdeán cuntasaíochta is infheidhme,
- Na ráitis airgeadais a ullmhú ar bhonn gnóthais leantaigh.

Tá an Bord freagrach as taifid chuntasaíochta imleor a choinneáil a nochtann le cruinneas réasúnta ag am ar bith staid airgeadais an Bhoird agus a chuireann ar a chumas a chinntiú go gcomhlíonann na ráitis airgeadais le Mír 37(1) den Acht Iascaigh (Leasú), 1997. Tá an Bord freagrach freisin as sócmhainní an Bhoird a chosaint agus dá bhrí sin as céimeanna réasúnta a ghlacadh maidir le calaois agus neamhrialtachtaí eile a chosc agus a bhrath.

Measann an Bord go dtugann ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe léargas fíor agus cóir ar fheidhmíocht airgeadais agus ar staid airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe amhail an 31 Nollaig 2023.

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird ar lean

Struchtúr an Bhoird

Tá an Bord comhdhéanta de Chathaoirleach, Leaschathaoirleach agus ceithre ghnáthchomhalta, agus is é an tAire Talmhaíochta, Bia agus Mara a cheapann gach duine acu. Ceapadh comhaltaí an Bhoird ar feadh tréimhsí éagsúla agus buaileann siad le chéile ar bhonn rialta. Sonraítear sa tábla thíos na tréimhsí ceapacháin do chomhaltaí amhail an 31 Nollaig 2023 agus do chomhaltaí reatha:

<u>Comhalta Boird</u>	<u>Ról</u>	<u>Dáta Ceaptha</u>
Bean Uasal Imelda Reynolds	Cathaoirleach	Arna cheapadh an 1 Aibreán 2014 ar feadh téarma cúig bliana go dtí an 31 Márta 2019. Athcheaptha ar 1 Aibreán 2019 ar feadh téarma cúig bliana suas go dtí 31 Márta 2024
An tUasal Mícheál Ó'Cinnéide	Leaschathaoirleach	Arna cheapadh an 17 Iúil 2019 ar feadh téarma cúig bliana go dtí an 16 Iúil 2024
Bean Uasal John Evans	Gnáthchomhalta	Arna cheapadh an 17 Iúil 2019 ar feadh téarma cúig bliana go dtí an 16 Iúil 2024
An tUasal Bill Sweeney	Gnáthchomhalta	Arna cheapadh an 17 Iúil 2019 ar feadh téarma cúig bliana go dtí an 16 Iúil 2024
An tUasal Michael Mulloy	Gnáthchomhalta	Arna cheapadh an 6 Meitheamh 2018 ar feadh téarma cúig bliana go dtí an 5 Meitheamh 2023. Athcheaptha ar feadh tréimhse cúig bliana eile ón 20 Meitheamh 2023 go dtí an 19 Meitheamh 2028
Bean Uasal Maura Canning	Gnáthchomhalta	Athcheaptha an 17 Samhain 2023 ar feadh téarma cúig bliana go dtí an 16 Samhain 2028.

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird ar lean

Tá coiste amháin bunaithe ag an mBord mar a leanas:

An Coiste Iniúcháireachta agus Riosca: Tá triúr comhaltaí Boird air seo. Is é ról an Choiste Iniúchta agus Riosca (ARC) ná tacú leis an mBord maidir lena fhreagrachtaí as maoirseacht a dhéanamh ar shaincheisteanna a bhaineann le riosca, rialú agus rialachas. Tá an ARC neamhspleách ar bhainistíocht airgeadais na heagraíochta. Cinntíonn an Coiste go háirithe go ndéantar monatóireacht ghníomhach neamhspleách ar na córais rialaithe inmheánaigh lena n-áirítear gníomhaíochtaí iniúchta. Tuairiscíonn an ARC don Bhord tar éis gach cruinniú.

Is iad comhaltaí an Choiste Iniúcháireachta agus Riosca ná: John Evans, Micheál Ó Cinnéide agus Bill Sweeney. Bhí 5 chruinniú den ARC ann in 2023.

Sceideal Tinrimh, Táillí agus Costais

Tá sceideal freastail ar chruinnithe an Bhoird agus an Choiste don bhliain 2023 leagtha amach thíos lena n-áirítear na táillí agus na speansais a fhaigheann gach comhalta:

	<u>Cruinnithe</u>		<u>ARC Cruinnithe</u>		<u>ARC Cruinnithe</u>	
	<u>Incháilithe chun</u>	<u>Freastalaíodh</u>	<u>Incháilithe chun</u>	<u>Freastalaíodh</u>	<u>Táillí 2023</u>	<u>Costais 2023</u>
<u>Comhalta Boird</u>	<u>Freastal</u>	<u>orthu</u>	<u>Freastal</u>	<u>orthu</u>		
Imelda Reynolds	11	11	-	-	8,978	701
Michael Mulloy	11	11	-	-	5,986	755
John Evans	11	11	5	5	5,986	446
Micheál Ó'Cinnéide	11	11	1	1	5,986	365
Bill Sweeney	11	11	5	5	5,986	504
Maura Canning	1	1	-	-	-	-
John Ward (ar scor ón 13 Nollaig 2022)	-	-	-	-	-	325
Iomlán					<u>32,922</u>	<u>3,095</u>

Táillí Dlíthiúla agus Gairmiúla

Áiríonn táillí dlí agus gairmiúla costas comhairle seachtraí don bhainistíocht.

	2023	2022
	€	€
Comhairle dlí ghinearálta	633,168	210,415
Costais Sainchomhairleora Teicniúil	27,478	21,434
Eile	20,772	13,780
Iomlán	<u>681,418</u>	<u>245,629</u>

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird ar lean

Caiteachas Taistil agus Cothabhála

	2023	2022
	€	€
Intíre		
- Bord	3,095	5,088
- Fostaithe	6,776	3,673
	<u>9,871</u>	<u>8,761</u>

Ráiteas Comhlíonta

Tá an Cód Cleachtais um Rialachas Comhlachtaí Stáit (2016) (“an Cód”) glactha ag an mBord agus tá nósanna imeachta curtha i bhfeidhm ag an mbord chun comhlíonadh an Chóid a chinntiú. Chloígh an Bord Achomhairc um Cheadúnais Dobharshaothraithe go hiomlán leis na forálacha sin den Chód a bhfuil feidhm acu seachas na nithe seo a leanas:

- Ní bhaineann forálacha an Chóid maidir le ceapachán, líon, grádú agus coinníollacha na foirne go léir, lena n-áirítear luach saothair agus aoisliúntas le ALAB mar go bhfuil a fhoireann ar fad ar iasacht ón Roinn Talmhaíochta, Bia agus Mara (“RTBM”).
- Mar gheall ar mhéid agus scála an ALAB agus go bhfuil sé comhdhéanta d’aon toisc chun achomhairc a chinneadh de bhun an Achta, tá an Bord den tuairim nach bhfuil plan straitéiseach foirmiúil ag teastáil. Tá Comhaontú Seachadta Maoirseachta agus Feidhmíochta 2021 - 2023 aontaithe ag ALAB agus tá sé seo á fhorghníomhú ag an dá pháirtí faoi láthair. Tá nithe a d’fhéadfadh a bheith cuimsithe de ghnáth i bplan straitéiseach ionchorpraithe sa chomhaontú seo.
- Níl Príomhoifigeach Riosca ag ALAB. Mar gheall ar mhéid agus scála oibríocht ALAB tá an Bord den tuairim gur féidir riosca a bhainistiú idir an Rúnaí, an Coiste Iniúchta agus Riosca agus an Bord féin.
- Tá conradh ag ALAB le hiniúcháir inmheánach chun an fheidhm seo a chomhlíonadh. Fostaíonn an Bord saíneolas seachtrach go tréimhsiúil nuair is cuí agus go háirithe chun athbhreithniú bliantúil a dhéanamh ar rialuithe inmheánacha.
- Níl Plan Nós Imeachta Corparáideach foirmiúil ag ALAB. Mar gheall ar mhéid agus scála an ALAB tá an Bord den tuairim nach bhfuil plan dá leithéid ag teastáil.
- Níl Cairt Chustaiméirí ag ALAB. Mar gheall ar leagan amach ALAB, tá an Bord den tuairim nach bhfuil Cairt dá leithéid oiriúnach.

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird

Scóip na Freagrachta

Thar ceann an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe, admhaímid ár bhfreagracht as a chinntiú go ndéantar córas éifeachtach Rialaithe Inmheánaigh a chothabháil agus a fheidhmiú san eagraíocht. Cuireann an fhreagracht seo san áireamh ceanglais an Chóid Chleachtais um Rialachas Comhlachtaí Stáit (2016).

Aidhm an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh deartha chun riosca a bhainistiú go leibhéal is féidir a ghlacadh seachas deireadh a chur leis. Ní féidir leis an gcóras, mar sin, ach ráthaíocht réasúnta, seachas ráthaíocht iomlán, a thabhairt go ndéantar sócmhainní a chosaint, idirbhearta a údarú agus a thaifeadadh i gceart, agus go ndéantar earráidí nó neamhrialtachtaí ábhartha a chosc nó a bhrath ar bhealach tráthúil.

Tá an córas rialaithe inmheánaigh, a thagann faoi réim treoir arna eisiúint ag an Roinn Caiteachais Phoiblí, Sheachadadh PFN agus Athchóirithe, i bhfeidhm ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe don bhliain dar chríoch an 31 Nollaig 2023 agus suas go dtí dáta ceadaithe na ráiteas airgeadais.

Cumas chun Riosca a Láimhseáil

Tá Coiste Iniúchta agus Riosca (ARC) ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe ar a bhfuil triúr comhaltaí Boird. Tháinig an ARC le chéile 5 huaire in 2023.

Creat Riosca agus Rialaithe

Tá córas bainistíochta riosca curtha i bhfeidhm ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe a shainiú agus a thuairiscíonn príomhrioscaí agus na bearta bainistíochta atá á ndéanamh chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéid is féidir, chun na rioscaí sin a mhaolú.

Tá clár rioscaí i bhfeidhm a shainiú na príomhrioscaí atá roimh an mBord Achomhairc um Cheadúnais Dobharshaothraithe agus tá siad seo aitheanta, measúnaithe agus grádaithe de réir a dtábhacht. Déanann ARC an clár a athbhreithniú agus a nuashonrú ar bhonn ráithiúil. Úsáidtear toradh na measúnuithe seo chun acmhainní a phleanáil agus a leithdháileadh chun a chinntiú go ndéantar rioscaí a bhainistiú go leibhéal inghlactha.

Sonraítear sa chlár rioscaí na rialuithe agus na gníomhartha is gá chun rioscaí a mhaolú agus freagracht as feidhmiú na rialuithe a shanntar do bhaill foirne ar leith. Deimhnímid go bhfuil timpeallacht rialaithe ina bhfuil na heilimintí seo a leanas i bhfeidhm:

- Tá nósanna imeachta maidir le gach príomhphróiseas gnó doiciméadaithe,
- Sannadh freagrachtaí airgeadais ag leibhéal na bainistíochta agus tá freagracht chomhfhreagrach ag gabháil leo,
- Tá córas buiséadaithe cuí ann le buiséad bliantúil a choinníonn an bhainistíocht shinsearach agus an Bord faoi athbhreithniú,
- Tá córais ann atá dírithe ar shlándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a chinntiú, agus
- Tá córais i bhfeidhm chun na sócmhainní a chosaint

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Tuascáil an Ard-Reachtaire Cuntas agus Ciste

Ráiteas ar Rialú Inmheánach ar lean

Monatóireacht agus Athbhreithniú Leanúnach

Tá nósanna imeachta foirmiúla bunaithe chun monatóireacht a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh rialaithe in iúl dóibh siúd atá freagrach as gníomh ceartaitheach a dhéanamh agus don Bhord, nuair is cuí, ar bhealach tráthúil. Deimhnímid go bhfuil na córais mhonatóireachta leanúnacha seo a leanas i bhfeidhm:

- Aithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomhrialuithe sin agus chun aon easnaimh a aithníodh a thuairisciú.
- Tá socrúithe tuairiscithe bunaithe ag gach leibhéal inar sannadh freagracht as bainistíocht airgeadais, agus
- Déanann an Bord athbhreithnithe rialta ar thuascálacha tréimhsiúla agus bliantúla feidhmíochta agus airgeadais a léiríonn feidhmíocht i gcoinne buiséid/réamhaisnéisí.

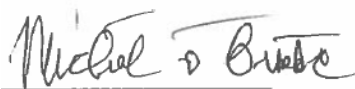
Soláthar

Is féidir linn a dhearbhuí go bhfuil nósanna imeachta i bhfeidhm ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe chun comhlíonadh na rialacha agus na dtreoirínte reatha soláthair a chinntiú agus go gcomhlíonann an Bord Achomhairc um Cheadúnais Dobharshaothraithe na nósanna imeachta sin go hiomlán le linn 2023.

Athbhreithniú ar Éifeachtúlacht

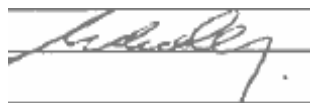
Deimhnímid go bhfuil nósanna imeachta i bhfeidhm ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe chun monatóireacht a dhéanamh ar éifeachtacht a nósanna imeachta bainistíochta riosca agus rialaithe. Tá monatóireacht agus athbhreithniú an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh bunaithe ar obair na n-iniúcháirí inmheánacha agus seachtracha ó fhoinsí seachtracha, an Choiste Iniúcháireachta agus Riosca a dhéanann maoirsiú ar a gcuid oibre, agus an Bord Achomhairc um Cheadúnais Dobharshaothraithe atá freagrach as forbairt agus cothabháil an chreata um rialú inmheánach airgeadais. Rinne an bord athbhreithniú ar éifeachtacht an rialú inmheánaigh an 19 Meitheamh 2024.

Thar ceann an Bhoird



An tUasal Micheál Ó'Cinnéide
Leaschathaoirleach

Dáta: 13/12/2024



An tUasal Michael Mulloy
Comhalta Boird

Dáta: 13/12/2024

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Tuarascáil an Ard-Reachtaire Cuntas agus Ciste



Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Tuarascáil le cur faoi bhráid an Bhoird Achomhairc um

Cheadúnais Dobharshaothraithe de Thithe an Oireachtais

Tuairim maidir leis na ráitis airgeadais

Tá ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe iniúchta agam don bhliain dár chríoch 31 Nollaig 2023 mar a cheanglaítear faoi fhorálacha ailt 37 den Acht lascaigh (Leasú) 1997. Sna ráitis airgeadais, tá

- an ráiteas ioncaim agus caiteachais agus cúlchistí ioncaim coinnithe
- an ráiteas ar staid airgeadais
- an ráiteas ar shreabhadh airgid, agus
- na nótaí ábhartha, achoimre ar bheartais cuntasaióchta thábhachtacha san áireamh.

I mo thuairim, tugann na ráitis airgeadais léargas fírinneach agus cóir ar shócmhainní, ar dhlíteanais agus ar staid airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe amhail an 31 Nollaig 2023 agus ar a ioncam agus caiteachas do 2023 i gcomhréir leis an gCaighdeán um Thuairisciú Airgeadais (CTA) 102 — *An Caighdeán um Thuairisciú Airgeadais infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann*.

Bunús na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais i gcomhréir leis na Caighdeáin Idimáisiúnta Iniúcháireachta (ISAnna) mar a chuirtear i bhfeidhm ag an Eagraíocht Idimáisiúnta Uasfhoras Iniúcháireachta. Tá cur síos ar na freagrachtaí atá orm faoi na caighdeáin sin san aguisín a ghabhann leis an tuarascáil seo. Táim neamhspleách ar an mBord Achomhairc um Cheadúnais Dobharshaothraithe agus tá mo chuid freagrachtaí eitiiciúla eile comhlíonta agam i gcomhréir leis na caighdeáin.

Measaim gur leor agus gur cuí an fhianaise iniúchta atá faighte agam le go mbeidh sí ina bunús le mo thuairim.

Tuarascáil ar ábhair seachas na ráitis airgeadais, agus ar ábhair eile

Tá eolas áirithe eile curtha i láthair ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe mar aon leis na ráitis airgeadais. Cuimsíonn sé seo an ráiteas rialaithe agus tuarascáil an bhoird agus an ráiteas ar rialú inmheánach. Tá mo chuid freagrachtaí as tuairisc a thabhairt maidir le heolas den sórt sin, agus ábhair áirithe eile a dtugaim tuairisc orthu trí eisceachtaí, leagtha amach san aguisín a ghabhann leis an tuarascáil seo.

Níl aon rud le tuairisciú agam maidir leis sin.

Mary Henry
Do agus thar ceann an Ard-
Reachtaire Cuntas agus Ciste an
18 Nollaig 2024

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Tuarascáil an Ard-Reachtair Cuntas agus Ciste

Aguisín a ghabhann leis an tuarascáil

Freagrachtaí chomhaltaí an Bhoird

Mar atá sonraithe sa ráiteas rialachais agus i dtuarascáil chomhaltaí an Bhoird, tá comhaltaí an Bhoird freagrach as

- ráitis airgeadais bhliantúla a ullmhú san fhoirm a fhorordaítear faoi alt 37 den Acht lascaigh (Leasú) 1997
- a chinntiú go dtugann na ráitis airgeadais léargas fíor agus cóir i gcomhréir le FRS102
- rialtacht na n-idirbheart a chinntiú
- measúnú cibé acu gur cuí úsáid a bhaint as bonn an ghnóthais leantaigh sa chuntasáiocht, agus
- cibé rialú inmheánach a mheasann siad a bheith riachtanach chun gur féidir ráitis airgeadais a ullmhú atá saor ó mhiráiteas ábhartha, cibé acu mar thoradh ar chalaíocht nó earráid.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 37 den Acht lascaigh (leasú) 1997 iniúchadh a dhéanamh ar ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe agus tuairisc a thabhairt orthu do Thithe an Oireachtais.

Is í an aidhm atá agam agus an t-iniúchadh á dhéanamh ná dearbhú réasúnta a fháil faoi cibé acu an bhfuil na ráitis airgeadais ina n-iomlán saor ó mhiráiteas ábhartha mar thoradh ar chalaíocht nó earráid. Is ionann dearbhú réasúnta agus leibhéal ard dearbhaithe, ach ní deimhniú é go mbraithfidh iniúchadh, arna chur i bhfeidhm de réir ISA míráiteas ábhartha i gcónaí nuair is ann dó. Is féidir le míráitis eascairt as calaíocht nó earráid agus meastar gur míráitis ábhartha iad más féidir a bheith ag súil leis go réasúnta, go mbeadh tionchar acu ina n-aonar, nó le chéile, ar chinntí eacnamaíocha na n-úsáideoirí arna nglacadh ar bhunús na ráiteas airgeadais seo.

Mar chuid d'iniúchadh i gcomhréir leis na ISAnna, cleachtaim breithiúnas gairmiúil agus coimeádaim amhras gairmiúil le linn an iniúchta. Agus é sin á dhéanamh,

- Déanaim rioscaí an mhiráitis ábhartha i leith na ráiteas airgeadais cibé acu de thoradh calaíocht nó earráide a aithint agus a mheas; dearaim agus comhlionaim nósanna imeachta iniúcháireachta a fhreagraíonn do na rioscaí sin; agus faighim fianaise iniúchta atá leordhóthanach agus cuí le go mbeidh sí ina bunús le mo thuairim. Tá an riosca a bhaineann le míthuairisc ábhartha a thagann ó chalaíocht agus gan í a aithint níos airde ná an riosca a bhaineann le míthuairisc a eascraíonn as earráid, toisc go bhféadfadh claonpháirtíocht, brionn, easnamh d'aon ghnó, mífhaisnéis, nó sárú ar rialú inmheánach a bheith i gceist le calaíocht.
- Faighim tuiscint ar an rialú inmheánach is cuí don iniúchadh chun nósanna imeachta a dhearadh atá cuí sna himthosca, ach ní chun críche tuairim a chur in iúl ar éifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar oiriúnacht na bpolasaithe cuntasáiochta a úsáidtear agus ar réasúntacht na meastachán cuntasáiochta agus na nochtuithe bainteacha.

- Cinnim maidir le hoiriúnacht úsáid bhonn an ghnóthais leantaigh don chuntasáiocht agus, bunaithe ar an bhfianaise iniúchta a fuarthas, maidir le cibé acu an bhfuil éiginnteacht ábhartha i gceist a d'fhéadfadh amhras suntasach a chur ar chumas an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe leanúint ar aghaidh mar ghnóthas leantach. Má chinnim go bhfuil éiginnteacht ábhartha ann, ceanglaítear om aird a tharraingt i mo thuarascáil ar na nochtuithe bainteacha sna ráitis airgeadais, murar leor na nochtuithe sin, chun mo thuairim a athrú. Bíonn mo chuid conclúidí bunaithe ar an bhfianaise iniúchta a fhaightear suas go dtí dáta mo thuarascála. D'fhéadfadh go dtarlódh imeachtaí nó go mbeadh coinníollacha i gceist sa todhchaí, áfach, a stopfadh an Bord Achomhairc um Cheadúnais Dobharshaothraithe leanúint ar aghaidh mar ghnóthas leantach mar thoradh orthu.
- Déanaim measúnú ar chur i láthair, ar struchtúr agus ar ábhar foriomlán na ráiteas airgeadais, lena n-áirítear na nochtuithe, agus cibé an léiríonn na ráitis airgeadais na hidirbhearta agus imeachtaí bunúsacha ar bhealach a bhainfidh léiriú cothrom amach.

Déanaim cumarsáid leo siúd atá freagrach rialachais maidir le, i measc nithe eile, an scóip agus uainiú pleanáilte an iniúchta agus torthaí suntasacha an iniúchta, lena n-áirítear aon easnamh shuntasacha sa rialú inmheánach a d'fhéadfainn a aithint le linn m'iniúchta.

Tuairiscím mar eisceacht más rud é, i mo thuairim,

- nach bhfuil an t-eolas go léir nó na mínithe riachtanacha faighte agam do m'iniúchadh, nó
- nach raibh na taifid chuntasáiochta dóthanach chun na ráitis a iniúchadh go héasca agus go cuí, nó
- nach bhfuil na ráitis airgeadais i gcomhréir leis na taifid chuntasáiochta.

Eolas seachas na ráitis airgeadais

Ní chuimsíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a cuireadh i láthair leis na ráitis sin, agus ní chuirim aon chonclúid dearbhaithe in iúl ina leith.

Maidir le m'iniúchadh ar na ráitis airgeadais, éilítear orm faoi na ISAnna an fhaisnéis eile a cuireadh i láthair a léamh agus, é sin á dhéanamh agam, breithniú a dhéanamh ar cibé an bhfuil an fhaisnéis eile ar neamhréir go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó má dhealraíonn sé go bhfuil míráiteas ábhartha ann. Más rud é, bunaithe ar an obair atá déanta agam, go dtagaim ar an gconclúid go bhfuil míráiteas ábhartha ann maidir leis an bhfaisnéis eile, éilítear orm an fhíric sin a thuairisciú.

Tuairisciú ar ábhair eile

Cuirtear m'iniúchadh i gcrích i gcomhréir leis na comaoineacha speisialta atá ceangailte le comhlachtaí an stáit maidir lena mbainistíocht agus lena bhfeidhmiú. Tuairiscím má tá ábhair ábhartha a bhaineann leis an mbealach a seoladh gnó poiblí.

Déanaim iarracht fianaise faoi rialtacht idirbheart airgeadais a fháil le linn an iniúchta. Tuairiscím má tá aon chás ábhartha nuair nár úsáideadh airgead poiblí chun na góiríoch a bhí beartaithe nó nár chlógadh na hidirbhearta leis na húdaráis a rialaíonn iad.

An Bord Achomhairc um Cheadúnais Dobharshaothraithe
Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe don

bhliain dar chríoch an 31 Nollaig 2023

	Nótaí	2023 €	2022 €
Ioncam			
Deontais Oireachtais	2	1,188,771	578,771
Ioncam Achomhairc	2	1,430	450
		<u>1,190,201</u>	<u>579,221</u>
Caiteachas			
Costais Foirne	3	409,901	328,771
Táillí Boird	4	32,922	44,888
Táillí Riaracháin	5	18,889	13,781
Táillí Dlíthiúla agus Gairmiúla	5	681,418	245,629
Taisteal agus Cothú	5	9,871	8,761
		<u>1,153,001</u>	<u>641,830</u>
(Easnamh)/Barrachas don bhliain		37,200	(62,609)
Iarmhéid tugtha ar aghaidh ar 1 Eanáir		100,735	163,345
Iarmhéid tugtha ar aghaidh an 31 Nollaig		<u>137,935</u>	<u>100,735</u>

Áiríonn an Ráiteas ar Chuntas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe na gnóthachain agus na caillteanais go léir a aithníodh sa bhliain

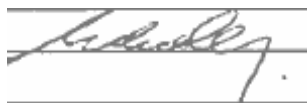
Tá an Ráiteas ar Shreabhadh Airgid agus nótaí 1 go 10 mar chuid de na ráitis airgeadais seo

Thar ceann an Bhoird



An tUasal Micheál Ó'Cinnéide
Leaschathaoirleach

Dáta: 13/12/2024



An tUasal Michael Mulloy
Comhalta Boird

Dáta: 13/12/2024

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

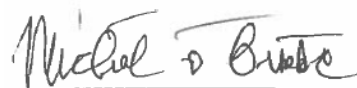
Ráiteas ar Staid an Airgeadais

amhail an 31 Nollaig 2023

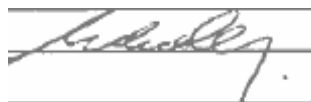
	Nótaí	2023 €	2022 €
Sócmhainní Reatha			
Infháiltais agus Réamhíocaíochtaí	7	22,188	23,025
Airgead Tirim agus Coibhéisí Airgid	8	232,978	135,162
		<u>255,166</u>	<u>158,187</u>
Dliteanais reatha: (Méideanna dlite laistigh de bhliain amháin)			
Iníoctha	9	<u>(117,232)</u>	<u>(57,452)</u>
Glansócmhainní Reatha		<u>137,935</u>	<u>100,735</u>
Glansócmhainní Iomlána		<u>137,935</u>	<u>100,735</u>
Ag léiriú			
Cúlchistí Ioncaim Coinnithe		137,935	100,735
		<u>137,935</u>	<u>100,735</u>

Tá an Ráiteas ar Shreabhadh Airgid agus nótaí 1 go 10 mar chuid de na ráitis airgeadais seo

Thar ceann an Bhoird



An tUasal Micheál Ó'Cinnéide
Leaschathaoirleach



An tUasal Michael Molloy
Comhalta Boird

Dáta: 13/12/2024

Dáta: 13/12/2024

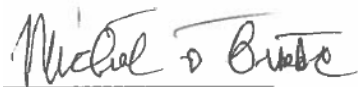
An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráiteas ar Shreabhadh Airgid

Réiteach (Easnamh)/Barrachas don Bhliain le Glan-Airgid (Eis-sreabhadh)/Insreabhadh

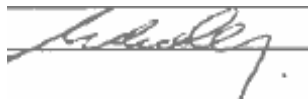
	Nótaí	2023 €	2022 €
Glanshreafaí Airgid ó Ghníomhaíochtaí Oibriúcháin (Easnamh)/Barrachas don bhliain		37,200	(66,609)
(Méadú) / Laghdú ar Infháltais		837	(997)
(Laghdú)/Méadú ar Iníoctha		59,780	(3,025)
Glan-(Eis-sreabhadh)/Insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin		97,817	(66,631)
Glan (Laghdú)/Méadú ar Airgead Tirim agus Coibhéisí Airgid		97,817	(66,631)
Airgead Tirim agus Coibhéisí Airgid ar 1 Eanáir		135,162	201,793
Airgead Tirim agus Coibhéisí Airgid amhail an 31 Nollaig	8	<u>232,978</u>	<u>135,162</u>

Thar ceann an Bhoird



An tUasal Micheál Ó Cinnéide
Leaschathaoirleach

Dáta: 13/12/2024



An tUasal Michael Molloy
Comhalta Boid

Dáta: 13/12/2024

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch 31 Nollaig 2023

Nótaí ar na Ráitis Airgeadais

BEARTAIS CHUNTASAÍOCHTA

1.a) EOLAS GINEARÁLTA

Bunaíodh an Bord Achomhairc um Cheadúnais Dobharshaothraithe ar 17 Meitheamh 1998 faoi Alt 22 den Acht Iascaigh (Leasú), 1997 le ceannoifig ag Cúirt Chill Mhíncí, Bóthar Bhaile Átha Cliath, Port Laoise, Co. Laoise. Is é príomhchuspóir an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe déileáil le hachomhairc i gcoinne cinntí an Aire maidir le ceadúnais dobharshaothraithe.

b) Ráiteas Comhlíonta

Tá ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe don bhliain dar chríoch an 31 Nollaig 2023 ullmhaithe de réir FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann arna eisiúint ag an gComhairle um Thuairisciú Airgeadais (FRC).

c) Bunús an Ullmhúcháin

Ullmhaíodh na ráitis airgeadais faoi choinbhinsiún an chostais stairiúil, ach amháin i gcás sócmhainní agus dliteanais áirithe a thomhaistear ag luachanna córa mar a mhínítear sna beartais chuntasaíochta thíos. Tá na ráitis airgeadais san fhoirm atá ceadaithe ag an Aire Talmhaíochta, Bia agus Mara le comhthoiliú an Aire Airgeadais faoin Acht Iascaigh (Leasú), 1997. Cuireadh na beartais chuntasaíochta seo a leanas i bhfeidhm go comhsheasmhach chun déileáil le míreanna a mheastar a bheith ábhartha maidir le ráitis airgeadais an Bhoird Achomhairc um Cheadúnais Dobharshaothraithe.

d) Ioncam Reatha

Aithnítear ioncam achomhairc agus ioncam eile ar bhonn fabhraithe. Aithnítear Deontais Oireachtais ar bhonn fáiltas airgid.

e) Sochair Fostaithe

Aithnítear sochair ghearrthéarmacha ar nós pá saoire mar speansas sa bhliain, agus áirítear sochair a fhabhraítear ag deireadh na bliana san fhigiúr Iníoctha sa Ráiteas ar an Staid Airgeadais

Fostaithe agus Aoisliúntas

Tá 6 ball foirne ar an mBord Achomhairc um Cheadúnais Dobharshaothraithe atá ar iasacht ón Roinn Talmhaíochta, Bia agus Mara, ar a bhfuil an rúnaí agus triúr cúntóirí, comhairleoir teicniúil agus Príomhoide Cúnta. Is baill iad de scéim aoisliúntais na státseirbhíse. Dá réir sin, níl aon dliteanas ar an mBord Achomhairc um Cheadúnais Dobharshaothraithe maidir le haoisliúntas.

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais a Sheoladh an 31 Nollaig don Bhliain 2023

Nótaí ar na Ráitis Airgeadais

2 Ioncam	2023	2022
	€	€
An Roinn Talmhaíochta, Bia agus Mara - Oibríochtaí	778,870	250,000
An Roinn Talmhaíochta, Bia agus Mara - Iasachtaí	409,901	328,771
Táillí Acomhairc	1,430	450
	<u>1,190,201</u>	<u>579,221</u>

3 Costais foirne	2023	2022
	€	€
Tuarastail an Rúnaí agus Ball Foirne Eile	409,901	328,771
	<u>409,901</u>	<u>328,771</u>

Tá an Rúnaí agus cúigear ball foirne eile den Bhord Achomhairc um Cheadúnais Dobharshaothraithe ar iasacht ón Roinn Talmhaíochta, Bia agus Mara agus ní raibh aon luach saothair ná luach saothair breise á fháil acu maidir lena ról don Bhord Achomhairc um Cheadúnais Dobharshaothraithe. D'íoc an Roinn Talmhaíochta, Bia agus Mara gach luach saothair agus íocaíocht agus asbhain sí gach speansas ábhartha, an tobhach pinsin san áireamh, óna dtuarastail.

4 Táillí Boid

Fuair comhaltaí an Bhoird an luach saothair agus taisteal agus cothabháil seo a leanas don bhliain dar críoch:

	Luach Saothair		Taisteal Intíre & Cothú	
	2023	2022	2023	2022
	€	€	€	€
Bean Uasal Imelda Reynolds (Cathaoirleach)	8,978	8,978	701	605
An tUasal Micheál Ó'Cinnéide (Leaschathaoirleach)	5,986	5,985	365	984
An tUasal John Evans	5,986	5,985	446	380
An tUasal Michael Mulloy	5,986	5,985	754	757
An tUasal Bill Sweeney	5,986	5,985	504	569
An tUasal Michael Sweeney (ar scor ón 31 Nollaig 2022)	-	5,985	-	515
An tUasal John Ward (ar scor ón 13 Nollaig 2022)	-	5,985	325	1,278
	<u>32,922</u>	<u>44,888</u>	<u>3,095</u>	<u>5,088</u>

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Nótaí ar na Ráitis Airgeadais

5 Caiteachas	2023	2022
	€	€
Taisteal agus Cothabháil - Comhaltaí Boird agus Foireann	9,871	8,761
Fáilteachais & Seomra Cruinnithe ar cíós	7,767	
Costais Ghinearálta	8,368	11,077
Árachas	1,568	1,274
Teileafón	-	-
Táillí Dlíthiúla	633,168	210,415
Táillí Gairmiúla Eile	31,867	21,434
Cuntasaíocht agus Costais Phárolla	11,183	8,580
Táillí Iniúchta	5,200	5,200
Muirir Bhainc	1,186	1,430
	<u>710,178</u>	<u>268,171</u>

Baineann an t-ardú ar tháillí Dlí in 2023 le costais a tabhaíodh i gcomhairle dlí agus táillí le haghaidh Athbheithniú Breithiúnach ar chinneadh an Bhoird i ndáil le ceadúnas dobharshaothraithe.

6 Réadmhaoin, Gléasra agus Trealamh

Níl aon Sócmhainní Seasta ag an mBord Achomhairc um Cheadúnais Dobharshaothraithe. Is leis an Roinn Talmhaíochta, Bia agus Mara na Sócmhainní Seasta go léir. Ní raibh an Bord Achomhairc um Cheadúnais Dobharshaothraithe faoi dhliteanas aon chíosa, rátaí ná táillí seirbhíse gaolmhara in 2023.

7 Infháltais agus réamhíocaíochtaí	2023	2022
	€	€
Infháltais Eile	19,720	20,749
Réamhíocaíochtaí	2,468	2,276
	<u>22,188</u>	<u>23,025</u>

8 Airgead Tirim agus Coibhéisí Airgid	2023	2022
	€	€
Cuntas Reatha	232,978	135,162
Mionairgead	-	-
	<u>232,978</u>	<u>135,162</u>

9 Iníochta	2023	2022
	€	€
Iníochta/Fabhruithe	34,588	36,647
ÍMAT/ÁSPC Iníochta	1,821	3,004
PSWT Iníochta	80,823	17,801
	<u>117,232</u>	<u>57,452</u>

An Bord Achomhairc um Cheadúnais Dobharshaothraithe

Ráitis Airgeadais don Bhliain dar Chríoch an 31 Nollaig 2023

Nótaí ar na Ráitis Airgeadais

10 Faomhadh na Ráitis Airgeadais

D'fhormheas an Bord na ráitis airgeadais an 15 Nollaig 2024