

**AQUACULTURE
LICENCES
APPEALS BOARD**



**ANNUAL REPORT
2013**

AQUACULTURE LICENCES APPEALS BOARD

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STATEMENT OF THE CHAIRPERSON

to the

MINISTER FOR AGRICULTURE, FOOD AND THE MARINE

I am pleased to include this Statement in the Aquaculture Licence Appeals Board's (the Board) sixteenth annual report.

The number of Board meetings held in 2013 was nine:

Board Member	Number of Meetings Attended
Mr Mark O'Connell	9/9
Mr Brendan Brice	9/9
Mr Michael Sweeney	9/9
Mr Sean Murphy	9/9
Mr Jim Power	4/6*
Dr Owen McIntyre	0/1*

*indicates the number of meetings Board members attended and were eligible to attend.


There were 31 appeals received by the Board during the course of 2013.

In respect of the requirements of the Code of Practice for the Governance of State Bodies (the Code), it is affirmed that all appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals were carried out throughout the year. It is acknowledged that the Board is responsible for the system of internal financial control of the Board. The Board acknowledges also that the system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period. Furthermore, as requested under Paragraph 12.1 of the Code of Practice, it is confirmed that the Board is in compliance with all of its obligations under tax law.

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

I acknowledge the work of the Board members, the Secretary to the Board and all those who provided services to the Board and I thank all of them for their service throughout the year. In particular on behalf of the Board, I would like to thank Mark O'Connell who retired as Chairman of the Board on the expiry of his five year term on the 26 November 2013. The Board thanks Mark for his able stewardship of the Board while he was Chairman and wishes him well.

Dated the 24 February 2014


Imelda Reynolds
Chairman

BOARD MEMBERS and GENERAL INFORMATION

CHAIRMAN:	Mr Mark O'Connell (retired 26/11/ 2013)
ORDINARY MEMBERS:	Mr Sean Murphy
	Mr Michael Sweeney
	Mr Brendan Brice
	Mr Jim Power (appointed 11/4/2013)
	Dr Owen McIntyre (appointed 11/4/2013)
SECRETARY:	Ms Dymphna Keogh
OFFICE ADDRESS:	Kilminchy Court Dublin Road Portlaoise Co Laois
AUDITORS:	Comptroller & Auditor General Treasury Building Dublin Castle Dublin 2.
TELEPHONE:	+353 (0) 57 8631912
WEB ADDRESS:	www.alab.ie
E-MAIL ADDRESS:	info@alab.ie

AQUACULTURE LICENCES APPEALS BOARD

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

ESTABLISHMENT OF BOARD

The Aquaculture Licences Appeals Board was established on 17th June 1998 under *Section 22* of the Fisheries (Amendment) Act, 1997. 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 Act.

MEMBERSHIP OF BOARD

As provided for under *Section 23* of the Fisheries (Amendment) Act, 1997, the Board consists of a Chairman and six other members. The Chairman, Mr. Mark O'Connell, a practising Barrister, was appointed by the Government for a term of 5 years, effective from 27th November 2008 and retired on 26 November 2013.

Mr Brendan Brice was appointed on 9th November 2011 for a period of three years up to 8th November 2014.

Mr Michael Sweeney and Mr Sean Murphy were appointed on 1st January 2013 for a period of three years up to 31st December 2016.

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

Mr Lorcán Ó Cinnéide was appointed for a three year term from 22nd October 2013.

COMPOSITION OF BOARD

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

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

RESPONSIBILITIES

The following is a summary only of the main responsibilities and powers of the Board. Please refer to the Fisheries (Amendment) Act 1997 as amended for the actual provisions of the sections.

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

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

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

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

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

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

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

CONSULTANTS AND ADVISERS

Under *Section 35* of the Act, the Board may engage such consultants or advisers as it considers necessary for the performance of its functions. Fees due to either are paid by the Board out of moneys made available by the Oireachtas. With effect from the 2nd September 2008 the Board has hired and will continue to hire a consultant Technical Adviser when necessary.

During the course of 2013, the Board engaged the services of RPS Consulting Ltd, Aquafact International Services Ltd., and Altemar Ltd., to assist them in their consideration of appeals lodged. The reports are available on the website.

SECRETARIAT

Under *Section 32* of the Act, an officer of the Minister who is an established civil servant and who is seconded to the Board for that purpose, either on a whole-time or part-time basis, shall act as Secretary to the Board. A temporary part-time Secretary was appointed for the duration of 2013 - Ms. Dymphna Keogh

BOARD ACTIVITIES 2013

APPEALS RECEIVED

There were 31 appeals received by the Board during the course of 2013.

AP1/1-3/2013

The first three of these appeals related to the decision of the Minister to grant an Aquaculture licence and accompanying Foreshore Licence to Mr Leo Bolger, Dunbeacon, Durrus, Co Cork for the (a) cultivation of native oysters and sea urchins using a combination of shallow tanks and bottom culture and (b) the hand harvesting of seaweed as feed for the sea urchins on Site No T05/570 on the foreshore in Dunmanus Bay, Co Cork. These appeals were submitted by Dunmanus Bay Marine Association, Fishermen's Inshore Saltwater Heritage Ltd (FISH) and Mr Robert Pütz.

AP2/1-19/2013

The next 19 of these appeals were against the decision of the Minister for Agriculture, Food and the Marine to grant the renewal of Aquaculture Licences and grant Foreshore Licences to 19 applicants for the cultivation for Mussels using longlines in Killary Harbour, Co Galway. These appeals were submitted by Mr Simon Kennedy.

AP3/1-2/2013

The next 2 appeals were against the decision of the Minister to grant an Aquaculture Licence to Mr Desmond T Morrissey, "The Moorings", Fountainstown, Co Cork (T5/231) and Ms Mary Lane, Lanlyn Ballinluska, Myrtleville, Co Cork (T5/392) for the cultivation of oysters using trestles on sites on the foreshore in Ballinaclesh Creek, Oysterhaven, Co Cork. These

appeals were submitted by Mr Oliver & Ms Kate Hart and Cronin Millar Consulting on behalf of Oysterhaven & Novohal Residents Association.

AP4/1/2013

The next appeal was against the decision of the Minister to grant an Aquaculture Licence to Mr Pat Costello, Costello's Garage, Douglas, Killorglin, County Kerry, for the cultivation of oysters using bags and trestles on site Number T06/259B at Castlemaine Harbour, County Kerry. This appeal was submitted by Coastwatch, Civil and Environmental Engineering Department, Trinity College Dublin, Dublin 2.

AP4/2/2013

The next appeal was against the decision of the Minister to grant an Aquaculture Licence to Sliogán Cromán, Cromán, County Kerry, for the cultivation of Pacific Oysters using bags and trestles on site Number T06/255A at Castlemaine Harbour, County Kerry. This appeal was submitted by The Chairman, An Taisce, Tailor's Hall, Back Lane, Dublin 8.

AP4/3/2013 and AP4/4/2013

The next 2 appeals were against the decision of the Minister to grant an Aquaculture Licence to Caragh Clams Limited, Stook Island, Cromán Lower, Killorglin, County Kerry, for the cultivation of clams using trays and mesh on site Number T06/315N1 at Castlemaine Harbour, County Kerry. These appeals were submitted by The Chairman, An Taisce, Tailor's Hall, Back Lane, Dublin 8 and Friends of the Irish Environment, Kilcatherine, Eyeries, County Cork.

AP5/1/2013

The next appeal was against the decision of the Minister to grant an Aquaculture Licence to Mr Liam O'Connor, Tullig Beg, Killorglin, County Kerry, for the cultivation of bottom culture mussels on site Number T06/342A at Castlemaine Harbour, County Kerry. The appeal was submitted by The Chairman, An Taisce, Tailor's Hall, Back Lane, Dublin 8.

AP5/2/2013

The next appeal was against the decision of the Minister to grant an Aquaculture Licence to Mr John O'Sullivan, Stooksisland, County Kerry, for the cultivation of bottom culture mussels on site Number T06/306A at Castlemaine Harbour, County Kerry. The appeal was submitted by The Chairman, Birdwatch Ireland, Unit 20, Block 1, Bulford Business Campus, Kilcoole, County Wicklow.

AP6/2013

The final appeal was against the decision of the Minister to grant an Aquaculture and Foreshore Licence to Mr David Gallagher, Maghery, Dungloe, Co Donegal, REF T12/389 for the cultivation of Pacific Oysters using trestles and bags on two sites on the foreshore in Trawenagh Bay, Co Donegal. The appeal was submitted by Mr Edward Gallagher.

JUDICIAL REVIEW

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

During 2013 one judicial review case was on-going involving the Board. The review arose from a decision by the Minister for Agriculture, Food and the Marine, in 2011 to grant a temporary licence for the amendment of operating procedures Silver King Seafoods Ltd in respect of its salmon farming site at Deenish Island, Ballinskelligs Bay, Co. Kerry. The Board confirmed the Minister's decision in 2012. Waterville Fisheries Development Ltd, applied to the High Court for leave to apply for judicial review in respect of the 2012 decision. At issue was whether Waterville Fisheries Development Ltd could demonstrate the existence of substantial grounds within the meaning of s. 73(2)(b) of the Fisheries (Amendment) Act 1997 for contending that the decision was invalid in respect of the substantive grounds on which it sought relief. A principle objection related to the manner in which Waterville Fisheries Development Group's application for an oral hearing was rejected by the Board. Judge Hogan of the High Court issued his decision on 25th July, 2014 (subsequent to the 2013 year end) and decided that, having considered the nature of the discretion conferred on the Board by s. 49 (1) of the 1997 Act, the Board cannot be dispensed from the obligation to give reasons for its decision not to hold an oral hearing and the Board is required to give reasons for its decision not to hold an oral hearing or at the very least be prepared to justify its failure to give such reasons. In considering whether the failure to give reasons gave rise to substantial grounds for contending that the decision was invalid or ought to be quashed for the purposes of s. 73 of the 1997 Act, Hogan J. decided that there was no conflict of fact central to the outcome of the licencing process, hence the Board was entitled to conclude that no oral hearing was necessary. Hogan J then held there was no nexus between the procedural failure to give reasons in respect of the decision not to hold an oral hearing and the ultimate decision regarding the grant of the temporary licence, and as such he was not satisfied that the applicant could meet the substantial grounds threshold contained in s. 73 in respect of the grounds in respect of which it sought leave. Accordingly the applicant was refused the leave which it sought and no judicial review of the decision was undertaken.

SUMMARY OF DETERMINATIONS

Eleven determinations were made by the Board in 2013.

- On 14th May 2013, the Board determined the appeals in **AP1/1-3/2013** and decided to grant an aquaculture licence for the cultivation of native oysters and sea urchins using a combination of shallow tanks and bottom culture on site T05/570 near Ahakista on the north side of Dunmanus Bay, Co Cork.
- On 31st July 2013, the Board determined in respect of 2 appeals **AP3/1-2/2013** and decided to grant an aquaculture licence to cultivate Pacific Oysters using bags and trestles on a site in Ballinaclesh Creek, Oysterhaven, Co. Cork.
- On 25th September 2013, the Board determined in respect of 4 appeals **AP4/1-4/2013** and upheld the Minister's decision to grant an aquaculture licence for the cultivation of oysters using bags and trestles on site at Castlemaine Harbour, County Kerry.

- On 25th September 2013, the Board determined in respect of appeal **AP5/1/2013** and upheld the Minister's decision to grant an aquaculture licence for the cultivation of bottom culture mussels on a site at Castlemaine Harbour, County Kerry.
- On 25th September 2013, the Board determined in respect of appeal **AP5/2/2013** upheld the Minister's decision to grant an aquaculture licence for the cultivation of bottom culture mussels on a site at Castlemaine Harbour, County Kerry.

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2013

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Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2013

Board Members and General Information

Board Members: Mr. Mark O'Connell (*Chairman - Term of office ended 26 November 2013*)
Ms. Imelda Reynolds (*Chairperson -Appointed 1 April 2014*)
Mr. Brendan Brice (*Resigned 8 November 2014*)
Dr. Owen McIntyre (*Appointed 8 October 2013*)
Mr. Sean Murphy (*Re-appointed 1 January 2013*)
An t-Uasal Lorcán Ó Cinnéide (*Re-Appointed 22 October 2013*)
Mr. Jim Power (*Appointed 11 April 2013*)
Mr. Michael Sweeney (*Re-appointed 1 January 2013*)

Secretary: Ms. Dymphna Keogh (*Resigned 25 July 2014*)
Ms. Mary O'Hara (*Appointed 1 September 2014*)

Business Address: Kilminchy Court
Dublin Road
Portlaoise
Co. Laois

Accountants: Anne Brady McQuillans DFK
Iveagh Court
Harcourt Road
Dublin 2

Bankers: Allied Irish Bank
100 Grafton Street
Dublin 2

Solicitors: Maxwell Solicitors
19 Herbert Place
Dublin 2

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2013

Statement of Responsibilities of the Board

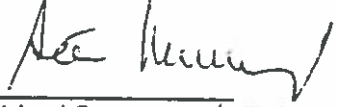
The Board is required by Section 37 (1) of the Fisheries (Amendment) Act, 1997 to keep all proper and usual accounts of all moneys received or expended by it including an income and expenditure account and a balance sheet.


In preparing those statements the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- disclose and explain any material departures from applicable accounting standards, and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Board will continue in existence.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Board and which enable it to ensure that the financial statements comply with the Act and with accounting standards generally accepted in Ireland. The Board is also responsible for safeguarding the assets of the Board and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board


Michael Sweeney
Board Member


Mary O'Hara
Secretary to the Board

Date: 22 December 2014

Date: 22 December 2014

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2013

Statement on Internal Financial Control

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

Key Control Procedures

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

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

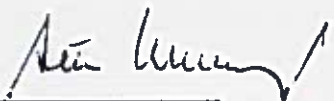
The system of internal financial control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

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

Annual Review of Controls


The Board did not conduct a review of the effectiveness of the internal control system in respect of 2013. Steps are in place to have a review completed in early January 2015

On behalf of the Board



Michael Sweeney
Board Member

Date: 22 December 2014



Mary O'Hara
Secretary to the Board

Date: 22 December 2014



Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Aquaculture Licences Appeals Board

I have audited the financial statements of the Aquaculture Licences Appeals Board for the year ended 31 December 2013 under the Fisheries (Amendment) Act 1997. The financial statements, which have been prepared under the accounting policies set out therein, comprise the statement of accounting policies, the income and expenditure account, the balance sheet and the related notes. The financial statements have been prepared in the form prescribed under Section 37 of the Act, and in accordance with generally accepted accounting practice in Ireland.

Responsibilities of the Members of the Board

The Board is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of the Board's affairs and of its income and expenditure, and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Board's circumstances and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

Opinion on the financial statements

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the state of the Board's affairs at 31 December 2013 and of its income and expenditure for 2013.


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

Matters on which I report by exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the statement on internal financial control does not reflect the Board's compliance with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I draw attention to the statement on internal financial control which discloses that the Board did not carry out a review of the effectiveness of the system of internal financial control for the period in the manner required by the Code of Practice for the Governance of State Bodies.


Patricia Sheehan
For and on behalf of the
Comptroller and Auditor General
2 December 2014

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2013

Statement of Accounting Policies

1 General

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

2 Basis of Preparation

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

3 Income

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

Income from Oireachtas Grants represents actual cash receipts in the period from the Department of Agriculture, Food and Marine and payments in the year by the Department in respect of the Aquaculture Licences Appeals Board seconded staff. Other income is recognised in the financial statements on an accruals basis.

A judgement was made in 2008 against Muir Ghael Teoranta of €24600 by the Board. This amount had not previously been recognised as income in the financial statements.

4 Insurance

The current insurance policy covers the following:

- Commercial (employers liability, product liability and public liability)
- Travel (travel and injury)
- Directors and Officers liability.

5 Employees and Superannuation

The Secretary of the Board is on secondment from the Department of Agriculture, Food & Marine. The Secretary's salary costs for the year are recouped from the relevant Department.

6 Judicial Review

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

7 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at their historical cost or valuation less accumulated depreciation. Depreciation is charged to the income and expenditure account, on a straight line basis, at the rates set out below, so as to write off the assets, adjusted for estimated residual value, over their expected useful lives.

Computer Equipment: 33 1/3%
Office Equipment: 33 1/3%

8 Capital Account

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

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2013


Income and Expenditure Account

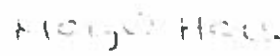
	Notes	2013 €	2012 €
Income			
Department of Agric., Food & Marine C9.4 and A.10.7.1		187,878	132,378
Appeal Fees		5,562	1,297
Muir Ghael Teoranta Judgement		24,600	-
	1	<u>218,040</u>	<u>133,675</u>
Transfer from capital account	9	-	-
Total Income		<u><u>218,040</u></u>	<u><u>133,675</u></u>
Expenditure			
Wages and salaries	2	60,865	68,485
Administration	3	154,679	46,713
Depreciation	4	-	-
Total Expenditure		<u><u>215,544</u></u>	<u><u>115,198</u></u>
Surplus/(Deficit) for year		<u><u>2,496</u></u>	<u><u>18,477</u></u>

The results for the period relate to continuing operations.

The notes on pages 8 to 10 form part of these financial statements.

On behalf of the Board


Michael Sweeney
Board Member


Mary O'Hara
Secretary to the Board

Date: 22 December 2014

Date: 22 December 2014

Aquaculture Licences Appeals Board

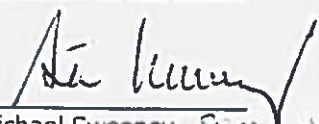
Financial Statements for the Year ending 31 December 2013


Balance Sheet as at 31 December 2013

	Notes	2013 €	2012 €
Fixed Assets			
Tangible Assets	4	-	-
Current Assets			
Debtors and Prepayments	5	1,121	142
Bank and Cash	6	<u>52,559</u>	<u>13,177</u>
		53,680	13,319
Current Liabilities			
Bank and Cash	6	-	-
Creditors and Accruals	7	<u>57,281</u>	<u>19,416</u>
		58,181	19,416
Net Current Liabilities		(3,601)	(6,097)
Net Liabilities		<u><u>(3,601)</u></u>	<u><u>(6,097)</u></u>
Financed by:			
Capital Account	9	-	-
Income and Expenditure Account	8	<u>(3,601)</u>	<u>(6,097)</u>
		<u><u>(3,601)</u></u>	<u><u>(6,097)</u></u>

The notes on pages 8 to 10 form part of these financial statements.

On behalf of the Board


Michael Sweeney *Secretary*
 Board Member


Mary O'Hara
 Secretary to the Board

Date: 22 December 2014

Date: 22 December 2014

Aquaculture Licences Appeals Board

Financial Statements for the Year ending 31 December 2013

Notes to the Financial Statements

1 Income	2013 €	2012 €
Department of Agric., Food & Marine, C9.4 and A.10.7.1	187,878	132,378
Appeal Fees	5,562	1,297
Muir Ghael Teacranta Judgement *	24,600	-
	<u>218,040</u>	<u>133,675</u>

The Department of Agriculture, Food & Marine paid the Secretary's salary directly and deducted the salary costs from the grant drawdown.

* A judgement was made in 2008 against Muir Ghael Teacranta of €24,600. This amount had not previously been recognised as income in the financial statements (see note 5.)

2 Wages and Salaries	2013 €	2012 €
Secretary salary	27,878	27,878
Board members remuneration	32,987	40,607
	<u>60,865</u>	<u>68,485</u>

The Secretary of the Aquaculture Licences Appeals Board is on secondment from the Department of Agriculture, Food & Marine and was not in receipt of any extra remuneration or emoluments in respect of her role as Secretary for the Aquaculture Licences Appeals Board. The Department of Agriculture, Food & Marine paid all remuneration and emoluments and deducted all relevant expenses, including the pension levy, from her salary. During 2014 Ms Dymphna Keogh resigned and Ms Mary O'Hara was appointed.

The Board members received the following remuneration and travel and subsistence for the year ended 31 December 2013:

	Remuneration €	Travel & Subsistence €
Mr Mark O'Connell (Chairman)	8,149	1,371
Mr. Brendan Brice	5,985	1,772
Dr. Owen McInrye	1,404	-
Mr. Sean Murphy	5,985	1,530
An t-Uasal Lorcán Ó Cinnéide	1,174	-
Mr. Jim Power	4,305	367
Mr Michael Swaneey	5,985	1,448
	<u>32,987</u>	<u>6,488</u>

3 Administration Costs	2013 €	2012 €
Travel and subsistence	6,861	11,606
Office supplies and computer equipment	567	485
Insurance	2,442	3,186
Repairs, maintenance and security	-	2,100
Telephone	799	1,239
Legal and professional fees	46,590	22,910
Other professional fees	62,390	-
Accountancy and payroll costs	7,380	3,052
Audit fees	3,060	3,900
Bank charges	50	113
Publications	-	7,371
Postage	-	93
Bad Debt Provision	24,600	-
	<u>154,679</u>	<u>46,713</u>

Aquaculture Licences Appeals Board

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Notes to the Financial Statements

4 Fixed Assets	Computer Equipment €	Office Equipment €	Total €
Cost at 1 January 2013	-	-	-
Additions	<u>-</u>	<u>-</u>	<u>-</u>
Accumulated depreciation at 1 January 2013	-	-	-
Depreciation charge for year	<u>-</u>	<u>-</u>	<u>-</u>
Net book value 31 December 2013	<u>-</u>	<u>-</u>	<u>-</u>
Net book value at 31 December 2012	<u>-</u>	<u>-</u>	<u>-</u>
5 Debtors		2013 €	2012 €
Muir Ghael Teoranta		24,600	
Bad Debt Provision		(24,600)	
Prepayments		<u>1,121</u>	<u>142</u>
		<u>1,121</u>	<u>142</u>
6 Bank and cash		2013 €	2012 €
Current account		52,556	13,166
Petty cash		<u>3</u>	<u>11</u>
		<u>52,559</u>	<u>13,177</u>
7 Creditors		2013 €	2012 €
Creditors		54	3,989
Accruals		50,882	11,671
PAYE / PRSI payable		4,395	3,356
PSWT payable		<u>1,950</u>	<u>400</u>
		<u>57,281</u>	<u>19,416</u>

Aquaculture Licences Appeals Board

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8 Income and Expenditure Account	2013	2012
	€	€
Balance brought forward at 1 January 2013	(6,097)	(24,574)
Surplus / (Deficit) for period	<u>2,456</u>	<u>18,477</u>
Balance at 31 December 2013	<u><u>(3,601)</u></u>	<u><u>(6,097)</u></u>

9 Capital Account

Transfer (to) / from Income & Expenditure:

Funds allocated to acquire fixed assets

Amount amortised in line with depreciation

Balance at 31 December 2013

-	-
<u>-</u>	<u>-</u>
<u><u>-</u></u>	<u><u>-</u></u>

10 Premises Note

The Aquaculture Licences Appeals Board occupies a premises at Kilminchy Court, Dublin Road, Portlaoise, Co. Laois. The main tenant of the building is the Agriculture Appeals Office. The Aquaculture Licences Appeals Board were not liable to any rent, rates or related service charges in 2013.

11 Board Members Interests

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

12 Approval of Financial Statements

The financial statements were reviewed by the Board on 15th April 2014.

