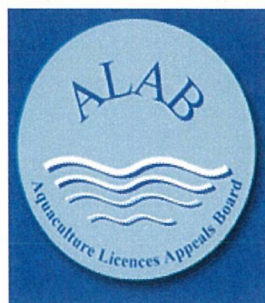


**AQUACULTURE  
LICENCES  
APPEALS BOARD**



**ANNUAL REPORT  
2012**

## AQUACULTURE LICENCES APPEALS BOARD

<b>CONTENTS</b>	<b>PAGE</b>
Statement of the Chairperson to the Minister	3
Board Members & General Information	4
Establishment of Board	5
Function / Status	5
Membership of Board	5
Composition of Board	6
Responsibilities	6
Consultants and Advisers	7
Secretariat	7
Board Activities in 2012	8
Appeals Received in 2012	8
Judicial Review	8
Summary of Determinations	8

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

I am pleased to include this Statement in the Board's fifteenth annual report.

The number of Board meetings held in 2012 was nine:

<b>Board Member</b>	<b>Number of Meetings Attended</b>
Mr Mark O'Connell	9/9
Mr Mario Minehane, Deputy Chairperson	8/9
Mr Lorcán Ó Cinnéide	8/9
Mr Sean Murphy	9/9
Mr Michael Sweeney	3/4 (eligible to attend 4)
Mr Brendan Brice	8/9
Ms Camilla Keane	4/6 (eligible to attend 6)

There were five appeals received by the Board during the course of 2012. All five appeals related to the decision of the Minister for Agriculture, Food and the Marine to grant an Aquaculture Licence for the cultivation of mussels on site T05/503A on the foreshore in Dunmanus Bay, Co Cork.

In respect of the requirements of the Code of Practice for the Governance of State Bodies, I affirm that all appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals are being carried out. I acknowledge that the Board is responsible for the System of Internal Financial Control of ALAB as referred to in Paragraph 13 of the Code of Practice. Furthermore, as requested under Paragraph 12.1 of the Code of Practice, I can confirm 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, the Technical Advisers to the Board and those who provided any other services to the Board and I thank all of them (past and present) for their service throughout the year.

pp



**Mark O'Connell**  
**Chairman**

## BOARD MEMBERS and GENERAL INFORMATION

<b>CHAIRMAN:</b>	Mr Mark O'Connell
<b>ORDINARY MEMBERS:</b>	Mr Sean Murphy
	Mr Mario Minehane
	Mr Lorcán O'Conneide
	Mr Michael Sweeney
	Mr Brendan Brice
	Ms Camilla Keane
<b>SECRETARY:</b>	Ms Lynda O'Regan (resigned February 2012) Ms Dymphna Keogh (appointed February 2012)
<b>OFFICE ADDRESS:</b>	Kilminchy Court Dublin Road Portlaoise Co Laois
<b>AUDITORS:</b>	Comptroller & Auditor General Treasury Building Dublin Castle Dublin 2.
<b>TELEPHONE:</b>	+353 (0) 57 866 7857
<b>WEB ADDRESS:</b>	<a href="http://www.alab.ie">www.alab.ie</a>
<b>E-MAIL ADDRESS:</b>	<a href="mailto:info@alab.ie">info@alab.ie</a>

## 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 17<sup>th</sup> 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 27<sup>th</sup> November 2008.

Mr Mario Minehane, Mr Sean Murphy and Mr Lorcán Ó Cinnéide have served on the Board since 4<sup>th</sup> December 2003. In December 2004 the Minister for Agriculture, Fisheries and Food announced their reappointment for a period of three years effective from 1<sup>st</sup> January 2005. They were reappointed by the Minister with effect from 1<sup>st</sup> January 2008 for a further period of three years and were again reappointed on 1<sup>st</sup> January 2011 for a period of two years.

Mr Michael Sweeney was appointed by Mr Brendan Smith T.D., Minister for Agriculture, Fisheries and Food for a period of three years from 13<sup>th</sup> July 2009 to 12<sup>th</sup> July 2012. On 9<sup>th</sup> November 2011, Mr Brendan Brice was appointed for a period of three years by Mr Simon Coveney T.D., Minister for Agriculture, Food and the Marine. Ms Camilla Keane was appointed to the Board on 23<sup>rd</sup> February 2012 and resigned from the Board on 2<sup>nd</sup> October 2012.

## 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 2<sup>nd</sup> September 2008 the Board has hired and will continue to hire a consultant Technical Adviser when necessary.

During the course of 2012, the Board engaged the services of RPS Consulting Ltd to assist them in their consideration of appeals lodged in February 2012.

### **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 2012 as follows:

Ms. Lynda O'Regan (resigned 6<sup>th</sup> February 2012)

Ms. Dymphna Keogh (appointed 6<sup>th</sup> February 2012).

## **BOARD ACTIVITIES 2012**

### **APPEALS RECEIVED**

In 2012 the Board received five appeals against the decision of the Minister for Agriculture, Fisheries and Food to grant an Aquaculture Licence for the cultivation of mussels on site T05/503A on the foreshore in Dunmanus Bay, Co Cork.

### **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.

No Judicial Reviews commenced or were ongoing during 2012.

### **SUMMARY OF DETERMINATIONS**

Two determinations were made by the Board in 2012. On 24<sup>th</sup> September 2012, the Board determined to refuse the licence granted by the Minister for the cultivation of mussels on site T05/503A on the foreshore in Dunmanus Bay, Co Cork. On 31<sup>st</sup> October 2012, the Board upheld the Minister's decision to grant a temporary amendment of two years duration to Silver King Seafoods Ltd in relation to Aquaculture Licence AQ 199 for the cultivation of salmon at Deenish Island, Ballinskelligs Bay, Co Kerry.

**Aquaculture Licences Appeals Board**

**Financial Statements for the Year ending 31 December 2012**



## **Aquaculture Licences Appeals Board**

### **Financial Statements for the Year ending 31 December 2012**

<b>Contents</b>	<b>Page</b>
Board Members and General Information	1
Statement of Responsibilities of the Board	2
Statement of Internal Financial Control	3
Report of the Comptroller and Auditor General	4
Statement of Accounting Policies	5
Income & Expenditure Account	6
Balance Sheet	7
Notes to the Financial Statements	8 - 10

## **Aquaculture Licences Appeals Board**

### **Financial Statements for the Year ending 31 December 2012**

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

<b>Board Members:</b>	Mr. Mark O'Connell (Chairman-Term of office expired 26th November 2013) Mr. Mario Minehane Mr. Sean Murphy An t-Uasal Lorcán Ó Cinnéide Ms. Camilla Keane (appointed 13th February 2012, resigned 2nd October 2012) Mr. Michael Sweeney (resigned 12th July 2012, re-appointed 1st January 2013) Mr. Brendan Brice
<b>Secretary:</b>	Ms. Lynda O'Regan (resigned 7th February 2012) Ms. Dymphna Keogh (appointed 7th February 2012)
<b>Business Address:</b>	Kilminchy Court Dublin Road Portlaoise Co. Laoise
<b>Accountants:</b>	Anne Brady McQuillans DFK Iveagh Court Harcourt Road Dublin 2
<b>Bankers:</b>	Allied Irish Bank 100 Grafton Stret Dublin 2
<b>Solicitors:</b>	Maxwell Solicitors 19 Herbert Place Dublin 2

# Aquaculture Licences Appeals Board

## Financial Statements for the Year ending 31 December 2012

### 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.

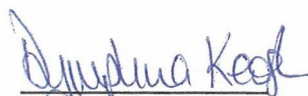
In preparing those statements the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgments 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 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  
20/12/2013

  
Dymphna Keogh  
Secretary to the Board  
20/12/2013

# Aquaculture Licences Appeals Board

## Financial Statements for the Year ending 31 December 2012

### 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 Office. 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 Member's 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 Member's 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.

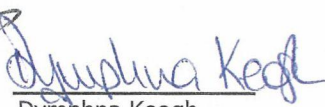
#### Annual Review of Controls

The Board conducted a review of the effectiveness of the internal control system in respect of 2012.

On behalf of the Board

  
Michael Sweeney  
Board Member

20/12/2013

  
Dymphna Keogh  
Secretary to the Board

20/12/2013



## Comptroller and Auditor General

### Report for presentation to the Houses of the Oireachtas

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#### Aquaculture Licences Appeals Board

I have audited the financial statements of the Aquaculture Licences Appeals Board for the year ended 31 December 2012 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 2012 and of its income and expenditure for 2012.

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 have nothing to report in regard to those matters upon which reporting is by exception.

Andrew Harkness  
For and on behalf of the  
Comptroller and Auditor General

23 December 2013

# **Aquaculture Licences Appeals Board**

## **Financial Statements for the Year ending 31 December 2012**

### **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.

#### **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, Fisheries and Food. 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 2012

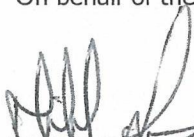
#### Income and Expenditure Account

	Notes	2012 €	2011 €
<b>Income</b>			
Oireachtas grants	1	132,378	62,912
Appeal Fees		<u>1,297</u>	<u>609</u>
		133,675	63,521
Transfer from capital account	9	-	-
<b>Total Income</b>		<u><u>133,675</u></u>	<u><u>63,521</u></u>
<b>Expenditure</b>			
Wages and salaries	2	68,485	49,552
Administration	3	46,713	34,294
Depreciation	4	-	-
<b>Total Expenditure</b>		<u><u>115,198</u></u>	<u><u>83,846</u></u>
<b>Surplus/(Deficit) for period</b>		<u><u>18,477</u></u>	<u><u>(20,325)</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

20/12/2013

  
Dymphna Keogh  
Secretary to the Board

20/12/2013

## Aquaculture Licences Appeals Board


### Financial Statements for the Year ending 31 December 2012


#### Balance Sheet as at 31 December 2012

	Notes	2012 €	2011 €
<b>Fixed Assets</b>			
Tangible Assets	4	-	-
<b>Current Assets</b>			
Debtors and Prepayments	5	142	3,913
Bank and Cash		13,177	-
		<u>13,319</u>	<u>3,913</u>
<b>Current Liabilities</b>			
Bank and Cash	6	-	52
Creditors and Accruals	7	19,416	28,435
		<u>19,416</u>	<u>28,487</u>
Net Current Liabilities		(6,097)	(24,574)
<b>Net Liabilities</b>		<u>(6,097)</u>	<u>(24,574)</u>
<b>Financed by:</b>			
Capital Account	9	-	-
Income and Expenditure Account	8	(6,097)	(24,574)
		<u>(6,097)</u>	<u>(24,574)</u>

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

On behalf of the Board

  
 Michael Sweeney  
 Board Member

  
 Dymphna Keogh  
 Secretary to the Board

20/12/2013

20/12/2013



## Aquaculture Licences Appeals Board

### Financial Statements for the Year ending 31 December 2012

#### Notes to the Financial Statements

1 Oireachtas Grant Income Drawdown	2012	2011
	€	€
Oireachtas Grant Income	132,378	62,912
Appeal Fees	1,297	609
	<u>133,675</u>	<u>63,521</u>

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

2 Wages and Salaries	2012	2011
	€	€
Secretary salary	27,878	12,912
Board fees	40,607	34,414
Employers PRSI	-	2,226
	<u>68,485</u>	<u>49,552</u>

The Secretary of the Aquaculture Licences Appeals Board is on secondment from the Department of Agriculture, Fisheries and Food 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, Fisheries and Food paid all remuneration and emoluments and deducted all relevant expenses, including the pension levy, from her salary.

There was no pension levy deducted from board members in 2012 as their remuneration was below the relevant thresholds.

The Board members received the following fees and travel and subsistence for the year ended 31 December 2012:

	Fees	Travel & Subsistence
	€	€
Ms. Camilla Keane	3,614	273
Mr. Mario Minehane	5,985	3,709
Mr. Sean Murphy	5,985	1,791
An t-Uasal Lorcan Ó Cinnéide	5,985	2,705
Mr Mark O'Connell (Chairman)	8,979	1,017
Mr Michael Sweeney	3,200	-
Mr. Brendan Brice	6,860	1,765
	<u>40,607</u>	<u>11,260</u>

3 Administration Costs	2012	2011
	€	€
Travel and subsistence	11,606	6,676
Office supplies and computer equipment	485	44
Insurance	3,186	2,780
Cleaning	-	78
Repairs, maintenance and security	2,100	6,029
Telephone	1,239	2,079
Legal and professional fees	22,910	6,090
Other professional fees	-	831
Accountancy and payroll costs	9,052	5,158
Audit fees	3,900	4,136
Bank charges	113	96
Publications	(7,971)	-
Postage	93	297
	<u>46,713</u>	<u>34,294</u>

It was agreed to remove the accrual for publication of the annual report from the accounts. Therefore there is a negative figure for publications.

A review of the Internal controls was carried out by the accountants in 2012. This accounts for the increase in cost

## Aquaculture Licences Appeals Board

### Financial Statements for the Year ending 31 December 2012

#### Notes to the Financial Statements

<b>4 Fixed Assets</b>	<b>Computer Equipment €</b>	<b>Office Equipment €</b>	<b>Total €</b>
Cost at 1 January 2012	69,379	37,811	107,190
Additions	<u>-</u>	<u>-</u>	<u>-</u>
	<u>69,379</u>	<u>37,811</u>	<u>107,190</u>
Accumulated depreciation at 1 January 2012	69,379	37,811	107,190
Depreciation charge for year	<u>-</u>	<u>-</u>	<u>-</u>
	<u>69,379</u>	<u>37,811</u>	<u>107,190</u>
Net book value 31 December 2012	<u>-</u>	<u>-</u>	<u>-</u>
Net book value at 31 December 2011	<u>-</u>	<u>-</u>	<u>-</u>
<b>5 Debtors</b>		<b>2012 €</b>	<b>2011 €</b>
Prepayments		142	3,913
		<u>142</u>	<u>3,913</u>
<b>6 Bank and cash</b>		<b>2012 €</b>	<b>2011 €</b>
Current account		13,166	(63)
Petty cash		11	11
		<u>13,177</u>	<u>(52)</u>
<b>7 Creditors</b>		<b>2012 €</b>	<b>2011 €</b>
Creditors		3,989	-
Accruals		11,671	24,547
PAYE / PRSI payable		3,356	3,888
PSWT payable		400	-
		<u>19,416</u>	<u>28,435</u>

**Aquaculture Licences Appeals Board**  
**Financial Statements for the Year ending 31 December 2012**

**Notes to the Financial Statements**

<b>8 Income and Expenditure Account</b>	<b>2012</b>	<b>2011</b>
	<b>€</b>	<b>€</b>
Balance brought forward at 1 January 2012	(24,574)	(4,249)
Surplus / (Deficit) for period	<u>18,477</u>	<u>(20,325)</u>
Balance at 31 December 2012	<u><u>(6,097)</u></u>	<u><u>(24,574)</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 2012

-	-
<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 2012.

**11 Board Members Interests**

The Board entered into a one-off contract on 26th September 2011 with RPS Consulting Engineers to provide technical advice in relation to a particular appeal. All costs relating to the contract were incurred in 2012.

On 9th November 2011, the Minister for Agriculture, Food and Marine appointed Mr. Brendan Brice, an employee of RPS Consulting Engineers, as a member of the Board of Aquaculture Licences Appeals Board.

The Board adopted procedures in accordance with the guidelines issued by the Department of Finance 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

12/03/2013