

**AQUACULTURE
LICENCES
APPEALS BOARD**

**ANNUAL REPORT
2007**

AQUACULTURE LICENCES APPEALS BOARD

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¹ The Board was under the aegis of the Department of Communications, Marine and Natural Resources until 19 October 2007 and from that date it has been under the aegis of the Department of Agriculture, Fisheries and Food in accordance with the Sea Fisheries and Dumping at Sea (Transfer of Department Administration and Ministerial Functions) Order 2007, Statutory Instrument No. 707 of 2007.

STATEMENT OF THE CHAIRPERSON
to the
MINISTER FOR AGRICULTURE FISHERIES AND FOOD

I was honoured to be appointed Chairman of the Board on the 27th of November, 2008. Since then, I have examined the work of the Board over the last year and I am happy to include this Statement in the Board's tenth annual report. Mr. Mario Minehane was appointed Deputy Chairperson with effect from the 19th April 2007 for the remainder of his term of office. Ms Karin Dubsy and Mr Damian McDonald were re-appointed to the Board with effect from the 5th April 2007 for a further period of two years. Previously Ms. Dubsy and Mr. McDonald had been appointed as members of the Board from the 1st January 2005 to the 31st December 2006. There were no other changes to the Board membership during 2007.

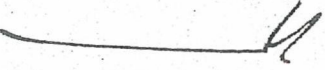
The number of Board meetings held in 2007 was fourteen²:

Board Member	Number of Meetings Attended
Mr Conleth Bradley, Chairperson	11 (14)
Mr Mario Minehane, Deputy Chairperson ³	13 (14)
Mr Lorcán Ó Cinnéide	10 (14)
Mr Sean Murphy	14 (14)
Ms Karin Dubsy	10 (11)
Mr Damian McDonald	7 (11)

There were no appeals received by the Board during the course of 2007. However, there were five appeals relating to four ministerial licence decisions from 2006. These were determined by the end of 2007 and a summary of the results are set out in the Annual Report. As referred to in last year's statement, the Board continues to treat the implementation of a Health and Safety management system with the utmost importance in line with the Safety, Health and Welfare at Work Act 2005. The Board's Safety Statement has been prepared in accordance with section 20 of the 2005 Act and is available for inspection in accordance with that section. Again as stated last year, safety training forms an integral part of the Board's annual training programme and the Board ensures that the Technical Adviser has access to the most up to date health and safety training available which is required for her to carry out her duties as safely as possible.

There are two sub-committees to the Board: the Internal Audit Sub-Committee and the Remuneration Sub-Committee. Mario Minehane and Sean Murphy are the members of both sub-committees and I wish to record my appreciation of their work in this regard.

Finally, I wish to acknowledge the great contribution of my predecessor, Mr Conleth Bradley. On his behalf, I acknowledge the work of the Board members, the Secretary to the Board, the Technical Adviser to the Board and those who provided legal, financial and other services to the Board. I thank all of them (past and present) for their service throughout the year and I look forward to working with them in the years ahead.


Mark O'Connell,
Chairman

² As Ms Dubsy and Mr. McDonald were not members of the Board during the period January 1 2007 to April 4 2007, the maximum number of meetings they could have attended in 2007 was 11.

³ Appointed with effect from the 19th April 2007 for the remainder of his term of office.

BOARD MEMBERS and GENERAL INFORMATION

CHAIRMAN	* MR CONLETH BRADLEY
DEPUTY CHAIRPERSON	# MR MARIO MINEHANE
ORDINARY MEMBERS	# MR SEAN MURPHY
	# MR LORCÁN Ó CINNÉIDE
	+ MS KARIN DUBSKY
	+ MR DAMIAN MCDONALD
	+ VACANCY

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

#Appointed by the Minister of State at the Department of Communications, Marine and Natural Resources, Mr. John Browne, T.D., for the period from 4 December 2003 to 31 December 2004. In December 2004, Mr Pat the Cope Gallagher, T.D., announced their reappointment, for a period of three years effective from 1st January 2005. Mr Mario Minehane was appointed Deputy Chairperson with effect from the 19th April 2007 for the remainder of his term of office.

+ The remaining two members, Ms Karin Dubsky and Mr Damian McDonald, were appointed by the Minister of State for Communications, Marine and Natural Resources, Mr Pat the Cope Gallagher, T.D., for a period of two years from 1 January 2005 to 31 December 2006. They were re-appointed by Mr John Browne, T.D., Minister of State for Communications Marine and Natural Resources with effect from 5 April 2007 for a further period of two years. The Board vacancy, left by Ms Mary Mac Mahon, was not filled in 2007.

SECRETARY Mr Brendan Byrne

REGISTERED OFFICE 3rd Floor
Holbrook House
Holles Street
Dublin 2

AUDITORS Comptroller & Auditor General
Treasury Building
Dublin Castle
Dublin 2.

Aquaculture Licences Appeals Board
Telephone: (01) 662 0331
Fax: (01) 662 0340
Web Address www.alab.ie
E-mail address info@alab.ie

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

ESTABLISHMENT OF BOARD

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

FUNCTION

The Board has operated under the aegis of the Department of Communications Marine and Natural Resources until Friday 19 October 2007. With effect from Saturday 20 October 2007 the Board is under the aegis of the Department of Agriculture Fisheries and Food.

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. Conleth Bradley, a practising barrister, was appointed by the Government for a term of 5 years, effective from 17 July 2003.

Mr Mario Minehane was appointed to the position of Deputy Chairperson with effect from 19 April 2007 for the remainder of his term of office.

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

In December 2004 the Minister for the Marine also announced the appointment of Mr Damien McDonald and Ms Karin Dubsy for a period of two years effective from 1st January 2005 to replace the outgoing members. There was one unfilled vacancy throughout the year 2007.

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

SECRETARIAT

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



BOARD'S ACTIVITIES IN 2007

APPEALS RECEIVED

In 2007 the Board received no appeals. However, there were five appeals, representing four Ministerial licence decisions, awaiting decision from 2006 for determination.

JUDICIAL REVIEW

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

There were two Judicial Reviews ongoing during 2007. One of these was resolved during the course of 2007.

There was one new application made for Judicial Review in 2007. This left two ongoing at the end of 2007.

SUMMARY OF DETERMINATIONS

No new appeals were received by the Board in 2007. The five ongoing appeals were in relation to four decisions by the Minister to grant aquaculture licences; 1 Salmon licence, 1 Mussel Spat collection licence, 1 Pacific Oyster licence and 1 Mussel licence.

Five appeals were carried forward into 2007. The Board made four determinations in 2007. This resulted in the granting of three aquaculture licences by the Board and the refusal of one as per Tables 1 to 3.

DETAILS OF APPEALS RECEIVED AND DETERMINATIONS MADE IN 2007

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

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

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

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

- a) a breakdown of the Board determinations for the years 2003 to 2007 inclusive;
- b) map showing location of appealed sites and summary information and
- c) table showing the outcome of determinations of appeals made by the Board in 2007 including subject matter of the appeal, details of Appellants and the results and date of each appeal decision.

AQUACULTURE LICENCES APPEALS BOARD

BREAKDOWN OF BOARD DETERMINATIONS

2003 - 2007

TABLE 1
APPEALS RECEIVED

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Year	No. of Appeals brought forward from previous year	No. of Appeals Received	No. of Appeals With-drawn	No. of Appeals Declared Invalid	No. of Appeals in respect of which Board Determinations were made	No. of Appeals carried forward to next year
2003	10	7	0	0	16	1
2004	1	21	1	4	14	3
2005	3	17	0	0	19	1
2006	1	6	0	1#	2#	5
2007	5	0	0	0	5	0

TABLE 2
BREAKDOWN OF DETERMINATIONS MADE BY THE BOARD

(A)	(B)	(C)	(D)
Year	No. of Appeals in respect of which Board Determinations were made (Column (F) in Table 1)	No. of Appeals in respect of which the Board Decided to Grant a Licence	No. of Appeals in respect of which the Board Refused a Licence
2003	16	9	7
2004	14	12	2
2005	19	17	2
2006	2	1	0
2007	5	4	1

Section 42 of the Fisheries (Amendment) Act 1997 states: "The Board may, in its discretion, treat two or more appeals as, and the appellants as parties to, a single appeal and may at any time separate such appeals."

See below

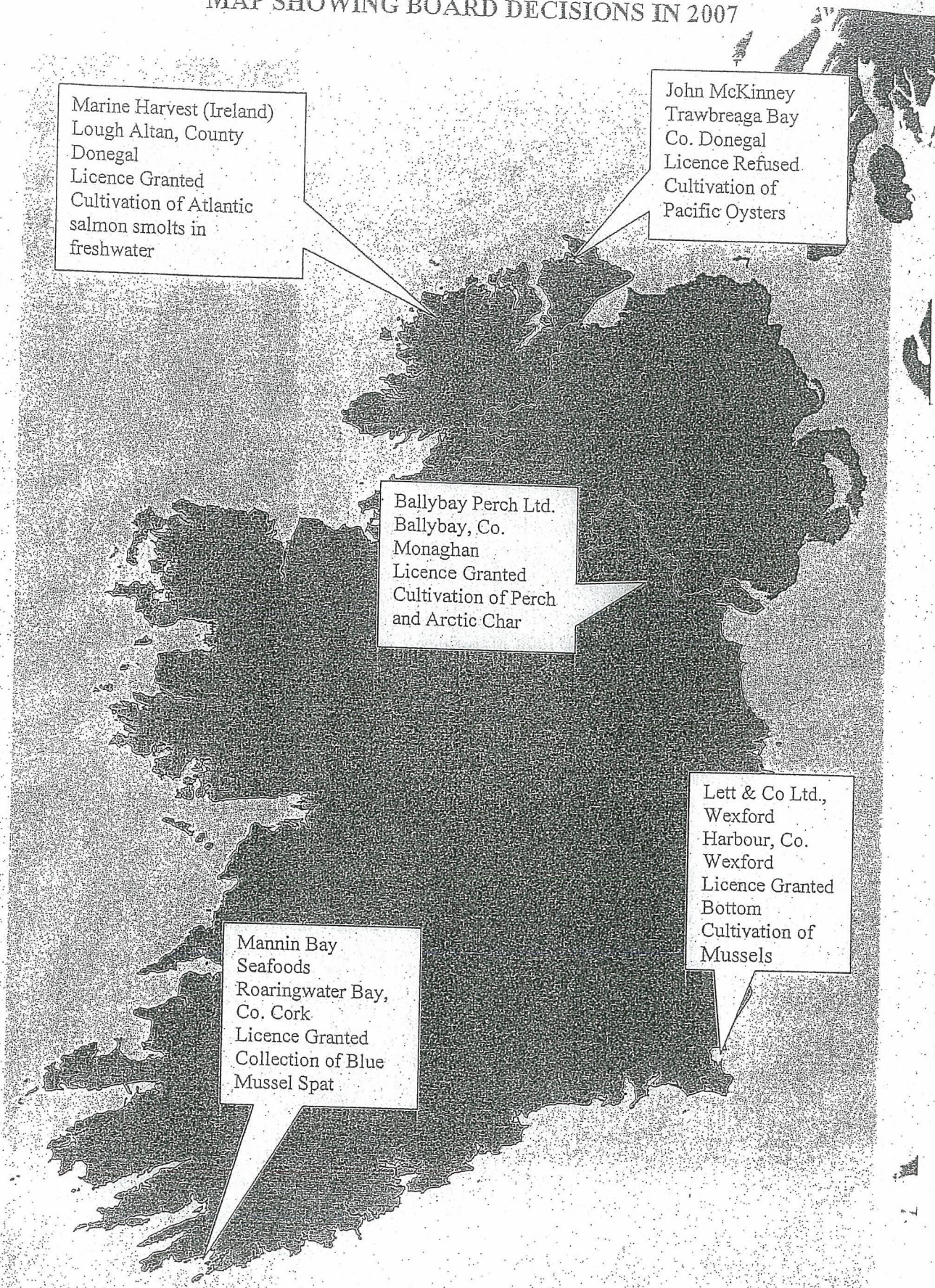
TABLE 3
Ministerial Decisions in respect of which Appeals were Received by the Board

(A)	(B)	(C)	(D)	(E)
Year	No. of Minister's Decisions, in respect of which Determinations by the Board are awaited, brought forward from last period	No. of Minister's Decisions which were appealed within the period	No. of Minister's Decisions in respect of which the Board made Determinations	No. of Minister's Decisions, in respect of which Determinations by the Board are awaited, carried forward to next period
2003	3	2	4	1
2004	1	15-1 [^] =14	13	2
2005	2	4	5	1
2006	1	5	2 [#]	4
2007	4	0	4	0

[^]One appeal which was the only appeal against one Ministerial Decision was withdrawn.

[#]Cromane Oysters Appeal was the subject of an application by the Board to the High Court, pursuant to Section 58 of the Fisheries (Amendment) Act 1997 as amended, which resulted in the matter being returned to the Minister for his consideration

MAP SHOWING BOARD DECISIONS IN 2007



Marine Harvest (Ireland)
Lough Altan, County
Donegal
Licence Granted
Cultivation of Atlantic
salmon smolts in
freshwater

John McKinney
Trawbreaga Bay
Co. Donegal
Licence Refused
Cultivation of
Pacific Oysters

Ballybay Perch Ltd.
Ballybay, Co.
Monaghan
Licence Granted
Cultivation of Perch
and Arctic Char

Lett & Co Ltd.,
Wexford
Harbour, Co.
Wexford
Licence Granted
Bottom
Cultivation of
Mussels

Mannin Bay
Seafoods
Roaringwater Bay,
Co. Cork
Licence Granted
Collection of Blue
Mussel Spat

BOARD DETERMINATIONS IN 2007

Appeal Reference No.	Subject Matter of Appeal	Appellant	Board Decision and Date
AP3/1/06	Appeal against the decision of the Minister to grant an aquaculture licence to Mannin Seafoods Ltd for the collection of mussel spat in outer Roaringwater Bay, Co Cork on Site No. T05/481	Mr John Whooley, 2 Ardmanagh Road, Schull, Co Cork	Grant Licence 6 February 2007
AP3/2/06	Appeal against the decision of the Minister to grant an aquaculture licence to Mannin Seafoods Ltd for the collection of mussel spat in outer Roaringwater Bay, Co Cork on Site No. T05/481	Mr John Pyburn, Whitehall, Skibbereen, Co Cork	Grant Licence 6 February 2007
AP4/1/06	Appeal against decision of the Minister of State at the Department of Communications, Marine and Natural Resources to refuse to grant an Aquaculture Licence to Mr John McKinney for the cultivation Pacific oysters at Trawbreaga, Co Donegal	Mr John McKinney, Harbour View, Greencastle, Co Donegal	Refuse Licence 13 April 2007
AP5/1/06	Appeal against decision of the Minister for Communications, Marine and Natural Resources to grant an Aquaculture Licence to Lett & Co Ltd, Unit F-Block B, Kerlogue Business Park, Rosslare Road, Wexford for the bottom cultivation of mussels at Wexford Harbour, Co Wexford	Deerland Construction Ltd, Kilcreene Hill, Kilkenny, Co Kilkenny	Grant Licence 17 July 2007
AP1/1/06	Appeal against decision of Minister of the State of the Department of Communications, Marine and Natural Resources to grant an Aquaculture Licence for the cultivation of salmon to Comhlucht Iascaireacht Fanad Teoranta (t/a Hydro Seafood Fanad) at Lough Altan Smolt Farm Procklis, Falcarragh, Co. Donegal.	Mr John Connaghan, Chairman, Cloughaneely Angling Association, Falcarragh, Co Donegal	Grant Licence 4 September 2007

AQUACULTURE LICENCES APPEALS BOARD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2007

AQUACULTURE LICENCES APPEALS BOARD

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AQUACULTURE LICENCES APPEALS BOARD

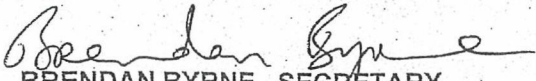
STATEMENT OF RESPONSIBILITIES OF THE BOARD

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

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

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


MARK O'CONNELL - CHAIRMAN


BRENDAN BYRNE - SECRETARY

DATED: 8th December, 2008

AQUACULTURE LICENCES APPEALS BOARD

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements of the Aquaculture Licences Appeals Board for the year ended 31 December 2007 under the Fisheries (Amendment) Act, 1997.

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

Respective Responsibilities of the Board and the Comptroller and Auditor General

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

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


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

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

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

I review whether the Statement on Internal Financial Control reflects the Board's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

I read other information contained in the Annual Report, and consider whether it is consistent with the audited financial statements. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements.



Basis of Audit Opinion

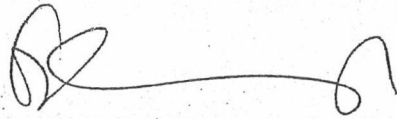
In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Board's circumstances, consistently applied and adequately disclosed.

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

Opinion

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Board's affairs at 31 December 2007 and of its income and expenditure for the year then ended.

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



Gerard Smyth
For and on behalf of the
Comptroller and Auditor General
19 December 2008

AQUACULTURE LICENCES APPEALS BOARD

STATEMENT ON SYSTEM OF INTERNAL FINANCIAL CONTROLS

The Board acknowledges its responsibility for the Aquaculture Licences Appeals Board's system of financial control. It also recognises that any system of financial control can only give reasonable and not absolute assurance against any material errors. The internal financial controls in operation by the Board during 2007 are detailed as follows:

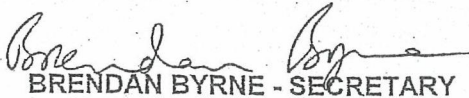
- The Board Secretariat is familiar with financial control procedures, including procurement, debtor and creditor procedures.
- All invoices are checked and authorised by the Secretary before payment.
- All cheques are signed by secretary or chairman with an additional signature from one other Board member required for amounts up to €10,000. For amounts over €10,000 two signatures in addition to the secretary or chairman are required.
- Expenditure details are forwarded to Finance Unit of the Department on an annual basis.
- The Board has engaged a firm of Accountants to prepare Financial Statements for the annual audit of Board income and expenditure.
- Apart from the legal and professional fees, the bulk of the Board expenditure is incurred on staff salaries, Board Members' remuneration and travel and subsistence. The salary of the seconded staff member is paid by the Department and recouped by them from the Boards' allocation. An external payroll company has been engaged by the Board to deal with Board Members' and technical advisors remuneration.

ANNUAL REVIEW OF CONTROLS

- The Board conducted a review of the effectiveness of the system of internal financial and non financial controls in respect of the year 2007.



MARK O'CONNELL - CHAIRMAN



BRENDAN BYRNE - SECRETARY

AQUACULTURE LICENCES APPEALS BOARD

1. GENERAL

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

2. BASIS OF ACCOUNTING

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

3. INCOME

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

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

4. CAPITAL ACCOUNT

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

5. INSURANCE

As part of the internal review process undertaken by the board it was decided to obtain indemnity cover under the following headings;

- Directors and Officers Liability
- Employers Liability
- Injury and Travel

6. DEPRECIATION

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

Office Equipment	3 years
Computer Equipment	3 years

AQUACULTURE LICENCES APPEALS BOARD

7. EMPLOYEES AND SUPERANNUATION

The secretary to the Board is on secondment from the Department of Communications, Energy and Natural Resources and is covered by the Departments pension arrangements. There are no pension responsibilities in relation to the technical advisor who is on contract. The Board does not operate pension schemes.

8. 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 general accepted accounting practice

AQUACULTURE LICENCES APPEALS BOARD

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2007

	2007		2006	
	€	€	€	€
INCOME				
Appeal Fees	-		1,600	
Judicial Review	15,000		-	
Oireachtas Grant	256,000		520,499	
Transferred from / (to) Capital Account	<u>7,778</u>		<u>(16,976)</u>	
		278,778		505,123
EXPENDITURE				
Wages and salaries	129,998		126,694	
Social welfare costs	12,716		13,498	
Board Members' fees	41,786		52,581	
Publications	817		961	
Conferences and education	250		100	
Entertainment	368		713	
Office supplies and computer equipment	3,321		11,579	
Rates	8,333		23,115	
Insurance	10,141		849	
Light and heat	-		1	
Cleaning	4,393		4,640	
Repairs, maintenance and security	7,420		6,173	
Printing	13,024		877	
Courier and taxi costs	289		436	
Advertising	987		718	
Telephone	4,588		4,546	
Travel and subsistence	23,111		23,169	
Technical advisor support	12,947		-	
Diving costs	-		8,591	
Legal and professional fees	798,075		24,634	
Audit fees	9,074		5,668	
Accountancy fees	9,015		7,159	
Bank charges	267		292	
Miscellaneous expenses	2,939		1,796	
Depreciation	<u>8,597</u>		<u>8,610</u>	
		1,102,456		327,400
(DEFICIT) / SURPLUS FOR THE YEAR		(823,678)		177,723
Deficit at start of year		<u>(68,348)</u>		<u>(246,071)</u>
DEFICIT AT END OF YEAR		(892,026)		(68,348)

There are no recognised gains or losses, other than those dealt with in the Income and Expenditure Account. The Statement of Accounting Policies and Notes 1 to 8 form part of these Financial Statements.

MARK O'CONNELL - CHAIRMAN

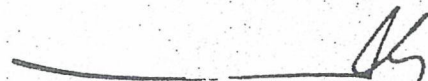
BRENDAN BYRNE - SECRETARY

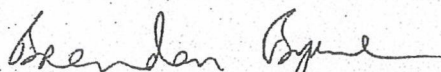
AQUACULTURE LICENCES APPEALS BOARD

BALANCE SHEET AT 31 DECEMBER 2007

ASSETS EMPLOYED	NOTES	2007 €	2006 €
FIXED ASSETS	5	<u>9,279</u>	<u>17,057</u>
CURRENT ASSETS			
Debtors		10,483	1,290
Cash at bank and in hand		<u>24,143</u>	<u>103,175</u>
		34,626	104,465
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	6, 4	<u>(926,652)</u>	<u>(172,813)</u>
NET CURRENT LIABILITIES		<u>(892,026)</u>	<u>(68,348)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(882,747)</u>	<u>(51,291)</u>
FINANCED BY			
CAPITAL AND RESERVES			
Capital Account	7	9,279	17,057
Income and expenditure account		<u>(892,026)</u>	<u>(68,348)</u>
		<u>(882,747)</u>	<u>(51,291)</u>

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


MARK O'CONNELL - CHAIRMAN


BRENDAN BYRNE - SECRETARY

AQUACULTURE LICENCES APPEALS BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2007

1. GENERAL

The Board was funded by an Oireachtas grant through the Department of Communications, Marine and Natural Resources until 19 October 2007 and from then until the 31 December 2007 through the Department of Agriculture Fisheries and Food in accordance with the Sea Fisheries and Dumping at Sea (Transfer of Department Administration and Ministerial Functions) Order 2007, Statutory Instrument No. 707 of 2007. .

2. DISCLOSURE OF INTERESTS

In the normal course of business the Board may review an appeal case in which the Board members are employed or otherwise have an interest. The Board adopted procedures in accordance with the Code of Practice for the Governance of State Bodies in relation to the disclosure of interest by Board Members and these procedures have been adhered to during the year.

3. TAXATION

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

4. GOING CONCERN

The inclusion in Professional Fees of a provision of €700,000.00 in respect of a case taken against the Board has had a materially adverse impact on the Board's financial position. However, the Board is fully dependent on its parent Department for the funds necessary to discharge its debts and has no evidence that the present Departmental funding policy will change. Therefore, the financial statements have been prepared on the Going Concern basis.

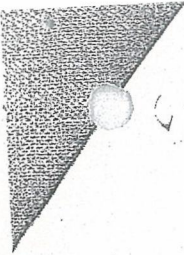
AQUACULTURE LICENCES APPEALS BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2007

5. FIXED ASSETS	Computer Equipment €	Office Equipment €	Total €
Cost			
At 1 January 2007	68,560	37,811	106,371
Additions	819	-	819
At 31 December 2007	<u>69,379</u>	<u>37,811</u>	<u>107,190</u>
Depreciation			
At 1 January 2007	51,503	37,811	89,314
Charge for the year	8,597	-	8,597
At 31 December 2007	<u>60,100</u>	<u>37,811</u>	<u>97,911</u>
Net book values			
At 31 December 2007	<u>9,279</u>	<u>-</u>	<u>9,279</u>
At 31 December 2006	<u>17,057</u>	<u>-</u>	<u>17,057</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2007 €	2006 €
Trade creditors and accruals	<u>926,652</u>	<u>172,813</u>

7. CAPITAL ACCOUNT	2007		2006	
	€	€	€	€
Balance at 1 January 2007		17,057		81
Transfer (to) / from Income and Expenditure Account:				
- Funds allocated to acquire fixed assets	819		25,586	
- Amortisation in line with depreciation	<u>(8,597)</u>		<u>(8,610)</u>	
		<u>(7,778)</u>		16,976
BALANCE AT 31 DECEMBER 2007		<u>9,279</u>		<u>17,057</u>



AQUACULTURE LICENCES APPEALS BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2007

8. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on *7th October 2008.*

