

# 2015



## Loughs Agency Annual Report & Accounts

# 2015

For the period ended December 2015

North/South Body



Foras Thuaídh/Theas

a Cross Border body

Loughs Agency

# Annual Report and Accounts

for the period ended 31 December 2015

Laid before the Northern Ireland Assembly and both Houses of  
the Oireachtas in accordance with the North/South Co-operation  
(Implementation Bodies) (Northern Ireland) Order 1999 Schedule 1,  
Annex 2, Part 7, Paragraphs 1.3 and 2.6



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## **Chief Executive's Overview**

I am pleased to present the 2015 Annual Report which details the work the Loughs Agency has undertaken during the year.

As an advocate of the conservation and protection of the inland fisheries of the Foyle and Carlingford Areas, I seek to increase awareness and understanding of our environment and aquatic biodiversity and to encourage the public to commit to its protection and enhancement.

2015 saw the successful completion of our EU funded Interreg IVa Development Programmes for Marine Tourism and Recreational Fisheries and the research programme, Integrated Aquatic Resource Management between Ireland, N. Ireland and Scotland (IBIS). Plans are at an advanced stage for securing funding for further projects.

We actively continued to apply our resources throughout 2015 to widen our communication with our stakeholders through social media, our website, LA TV on YouTube and our programme of well-established and highly valued events which are detailed later in this Report.

The most challenging time we had to face was the sinking of our research vessel, the MMV Ostrea, at the Foyle Marina. Following a successful salvage operation, the Agency is working with Insurers, relevant Agencies and others to ensure that our surveying and other commitments are met.

Significant challenges remain in terms of required efficiency savings and budgetary impacts. However, we are committed to taking on those challenges. On behalf of the Board of Loughs Agency and my colleagues, I would like to thank all those individuals, stakeholders and organisations who have worked with us to address these challenges and we look forward to a continued partnership approach.

**John Pollock**  
*Chief Executive*

## **Mission Statement**

To provide sustainable, social, economic and environmental benefits to the communities of the catchments through the effective conservation, protection, management, research, promotion and development of the fisheries and marine resources of the Foyle and Carlingford Areas.

## **Objectives**

The principal objectives of the Agency in the Foyle and Carlingford Areas are:-

- To conserve, protect, manage and improve the fisheries of the Foyle and Carlingford Areas;
- To license and Develop Aquaculture;
- To develop Marine Tourism and Angling; and
- To effectively and efficiently deliver our statutory mandate and responsibilities.

See Appendix 1 for outturn against objectives and targets.

## Board Members

The FCILC Board comprises 12 members appointed by the North South Ministerial Council (NSMC). The Board exercises the functions of the Body in relation to the Foyle and Carlingford Areas through the Loughs Agency. The current term of office for the Board will expire on 12 December 2016.

Details of the Board membership are as follows:

Mr Winston Patterson	Chairperson
Mr Alan McCulla	Vice Chairperson
Mr Joe Miller	Member
Mr Jim Wilson	Member (Term ceased 13 December 2015)
Mrs Theresa McLaverty	Member
Mr Don Tipping	Member
Mr Michael McCormick	Member
Mr Andrew Duncan	Member
Mr Seamus Rodgers	Member
Mrs Phil Mahon	Member
Mr Laurence Arbuckle	Member
Mr Michael Murphy	Member
Mr Terry McWilliams	Member (Appointed 13 December 2015)

## Board Meetings

No:	Date
91	18th February 2015
92	24th June 2015
93	2nd September 2015
94	28th October 2015
95	9th December 2015

Minutes of the above meetings are available on the Agency's website [www.loughs-agency.org](http://www.loughs-agency.org)



## **North/South Ministerial Council**

During 2015, the Agency attended two NSMC Aquaculture and Marine Sectoral meetings on 27th May and 11th November.

Details of the above meetings are available on the NSMC website [www.northsouthministerialcouncil.org/](http://www.northsouthministerialcouncil.org/)

## **Foyle and Carlingford Area Advisory Forum**

During 2015, the Agency hosted an Advisory Forum meeting on 28th April in the Armagh City Hotel.

Minutes of the Advisory Forum meetings are available on the Loughs Agency's website [www.loughs-agency.org](http://www.loughs-agency.org)

## **Corporate Governance**

The Agency continued to meet its Corporate Governance responsibilities, evident through regular Audit Sub-Committee meetings and complying with Risk Management, Equality and Efficiency objectives.

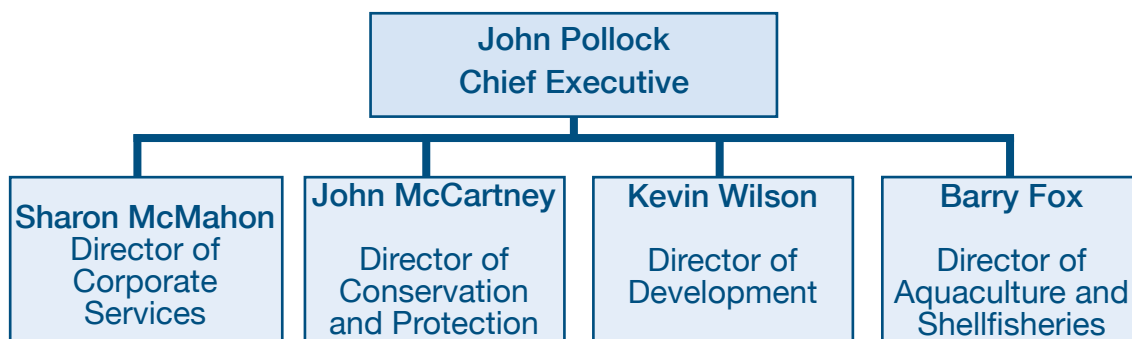
The Agency held regular Risk Management meetings and developed the Risk Register in line with Departmental guidance.

The Agency monitored its expenditure against approved budgets on a regular basis and reported any variances to Sponsor Departments namely The Department of Communications, Energy and Natural Resources (DCENR) and the Department of Agriculture and Rural Development (DARD).

The Agency received a "Satisfactory" Audit rating from Internal Auditors.

## **Staffing**

The Agency operates within a four Directorate structure (Corporate Services, Conservation & Protection, Aquaculture & Shellfisheries and Development) with a current approved permanent core staffing level of 53.



## Staff Development

The Agency recognises the importance of staff development and the delivery of appropriate continuous personal development initiatives for all staff. Throughout the year, the Agency addressed the training and development needs of staff, focusing on knowledge and skills retention and motivation appropriate to the achievement of the organisation's objectives and individuals' needs. The courses included Sea Survival, Conflict Management, Recruitment and Selection and Equality Awareness.

## Complaints Handling

The Agency has a complaints handling procedure. The procedure can be found at [www.loughs-agency.org/about-us/customer-service](http://www.loughs-agency.org/about-us/customer-service). The Agency is pleased to report no complaints were received in 2015.

## Development

Throughout 2015, the Development Directorate has continued to innovate and deliver sustainable programmes and projects across the Foyle and Carlingford Areas. This year has seen the completion and closure of two key strategic INTERREG funded cross border development programmes and preparations made for the coming rounds of funding.

A strategic Development Plan for 2015-2022, which was approved by the Board, has been underpinned by extensive research and stakeholder consultation. This Plan has resulted in significant partnership working, both new and existing and a continuous review of new funding opportunities. The reduction in operational budgets has affected the extent of the projects undertaken this year. Details of the programmes of work undertaken in 2015

provide an insight into the positive change and continuous improvement we are striving to achieve.

## **Angling Status Reports**

Catchment status reports have been completed for both Foyle and Carlingford Areas. These provide a solid foundation for future developments in infrastructure improvements.

## **Angling Academy**

Our Angling Academy continued to grow in 2015, with over 300 individuals receiving CAST awards at various levels. The ponds, stocked with game and coarse fish, provided an excellent teaching resource. Participants are encouraged to pursue angling as a hobby and as a potential business with seventeen achieving a Level 1 Angling Coaching qualification. A selection of seized rods have been reallocated into the community in an initiative to improve accessibility into angling.

## **Education and Outreach**

In 2015, Riverwatch continued to offer schools, community groups, families and tourists a unique experience through our Visitor Centre and outreach programmes.

Our education programmes were delivered to a wide range of groups and covering topics such as anatomy, pollution, biodiversity, food chains and geography. We hosted 5 events and attended 11 external events, including Flavours of the Foyle, Loughs Fest, Moville Regatta and Carlingford Oyster Festival.

We partnered with many organisations such as School Employer Connections, Marine Biological Association, Londonderry YMCA and the Royal Society for Protection of Birds, to enhance our offering to visitors.

We continued our partnership with Co-Operation Ireland through the continued growth of the Foyle Ambassadors Programme. 21 Ambassadors graduated in 2015 with a range of qualifications including the John Muir Discovery Award. Utilising external funding from the Education Authority, we delivered 2

Environmental Life Programmes in partnership with local community groups. We developed a Skills Development Programme in partnership with Derry City and Strabane District Council and through funding from the European Social Fund launched the Maritime Ambassador Programme with 21 participants completing training.

## **Marine Tourism & Angling Development**

The Agency invested in marine tourism activities across Foyle and Carlingford with the establishment of new partnerships and joint project delivery. The Agency worked closely with the public, private and voluntary sectors and put in place a programme of core funded activities. These included the Inishowen Sea Symposium, Greenore Maritime Festival, improved marine access for disabled participants and provision of marine activity taster sessions including kayaking, sailing and surfing.

The Agency's drive for the development of infrastructure that benefits users of the marine and freshwater resource resulted in 4 projects being completed using INTERREG funding:

- Greencastle Pontoon.
- Benone Activity Centre.
- Backwater.
- The Gribben Quay.

Working in partnership with Local Authorities, land owners and the local community was vital to the successful implementation of these projects.

## **Sustainable Development Fund (SDF)**

2015 also saw the continuation of the Agency's SDF which provided an opportunity for interested parties to apply for funding of up to £7,500 under the following priority areas:

- River access measures.
- Marine access measures.
- Accommodation improvements that will benefit Marine Tourism/Angling.
- New or improved marine/angling experiences.

- Training and skills development.
- Marketing and promotion activities.
- Festival and events.
- Innovative enhancement/restoration to improve fish stocks.

The positive impact of the Fund across these areas has been widely recognised by the project promoters, Tourism NI, Fáilte Ireland and the Local Authorities. The relatively small investment has promoted marine tourism, angling development and conservation of the inland fisheries and has encouraged stakeholder participation and engagement throughout the Foyle and Carlingford Areas.

### **Integrated Aquatic Resources Management Between Ireland, Northern Ireland & Scotland - IBIS**

The IBIS project culminated in an international conference celebrating 70 years of aggregate research. Graduates presented the importance and value of their research to a wide audience. The project was made possible through INTERREG IVa. The Programme attracted £8m of funding delivered in partnership with Queen's University of Belfast, University of Glasgow and the Loughs Agency. The objectives of the project were achieved, the legacy of which will be realised through improved management practices in the Foyle and Carlingford Areas.

### **Marketing and Promotion**

#### **Angling App - Ufish Ireland**

Our angling app was launched at the end of the year on Android and iOS and has already been downloaded in the UK, Ireland, Canada, Hungary, Thailand, Turkey and South Africa.

#### **Overseas Marketing**

The Loughs Agency exhibited and promoted our angling product at shows including 4 in the UK1 in France and 1 in Germany. We worked closely with DCAL and Inland Fisheries Ireland to promote angling at overseas trade shows including France, Germany, Holland, Scotland and England under the banner of 'Angling in Ireland'. We have continued our partnership with Visit Derry

through the cruise initiative and exhibited at several boat shows in England to encourage sailors to visit the Foyle and Carlingford Areas.

## **Online**

One of the Agency's successes this year has been our online growth with a 3.5% increase in page views and a 16% growth in users of our website. In social media, we have had a 65% increase in 'likes' across our Facebook pages and have experienced positive public engagement using other interactive communication tools.

## **AQUACULTURE AND SHELLFISHERIES**

### **Oyster Landings**

Fishing effort in the 2015/16 Fishery was managed by regulating the season and controlling opening hours. The fishery was open for 30 days. Fishing effort was managed in order to reduce stress being on the Native Oyster population in Lough Foyle and in order to retain an acceptable biomass of spawning stock. The declared landings were just over 65 tonnes.

### **Native Oyster Survey Lough Foyle**

The Agency conducts a dredge survey twice annually to catch and count Native Oysters in Lough Foyle. These figures are then extrapolated to create a population estimate. This estimate is calculated before and after every fishing season to ensure there are enough oysters in the Fishery and that the Fishery does not remove too many oysters or impact on other species living within the oyster beds.

### **A summary of the Spring 2015 (post 2014/15 Fishery) is as follows:**

- Dredge survey stock assessment conducted February - April 2015 on board MMV Ostrea.
- Estimated Biomass 295 tonnes (stock above 71 mm (likely to make 80 mm by September 2015) 138 tonnes).
- Evidence of some spawning activity from September 2014.
- Evidence of spat from September 2014 observed.
- Limited evidence of mortality and relatively low *Bonamia ostreae* infection levels on all beds.

### **A summary of the Autumn 2015 (pre 2015/16 Fishery) is as follows:**

- Dredge survey stock assessment conducted August-September 2015 on board MMV Ostrea.
- Total biomass estimate 258 tonnes (138 tonnes fishable stock).
- The beds with the highest biomass recorded during this survey were:
  1. Perch (31.08 tonnes).
  2. Southside South (32.14 tonnes).
  3. Flat Ground (50.83 tonnes).
  4. Middle South (55.50 tonnes).
- Very little evidence to suggest a heavy spat fall settlement had taken place prior to this survey.
- Small amounts of spawning.
- Evidence of recent mortality on the Perch Bed which is being investigated for the presence of *Bonamia*.

### **Seed Mussel Survey**

The MMV Ostrea was used to survey the entrance to Lough Foyle using a combination of side scan sonar and dredge techniques. No seed was recorded in the surveys. The Carlingford Lough survey was not carried out in 2015 due to poor weather conditions and lack of vessel availability.

### **EASE**

The work on the Carrying Capacity Modelling continued with increased collection of environmental information and water quality information to feed into the modelling process. Work began on EASE in 2014 and is set to continue until early 2016.

### **Current areas of work include:**

1. Growth trials on the three main species (Native Oysters, Mussels and Pacific Oysters).
2. Associated environmental drivers from each growth trial site: water temperature and salinity profiles, Chlorophyll a, nutrients and suspended solids.
3. Cultivation practice details for each species: seed source, size, seeding time, site maintenance activities and harvesting times/size.
4. GIS mapping of aquaculture sites and wild species.

The project will be presented at the World Aquaculture Society Conference in Las Vegas in February 2016.

## **Conservation and Protection**

In 2015, salmon poaching and illegal fishing continued to occur across the Foyle and Carlingford systems, representing a challenge to protection resources. The Agency continued to target poaching and other illegal activity, and its potential impact on limited salmon resources particularly in the Foyle system. At various times during the year, the Agency was supported by both the Police Service of Northern Ireland and An Garda Síochána. The Agency wishes to record its thanks to all involved.

The most notable aspects of 2015 from a fisheries management perspective have been the climatic variations and the effects on the river systems. This included one of the biggest and most continuous floods in many years. This flood water has caused a number of problems for aspects of fishery conservation and enforcement work.

Stocked lakes were popular with anglers in the Foyle and Carlingford Areas. In 2015, Conservation and Protection staff began restocking the lakes by boat to facilitate better dispersment.

2015 fish counts were affected by the low temperatures in the Foyle Area Rivers in previous years. This resulted in a reduction of fish populations across all measured rivers.

As salmon stocks remain low throughout the catchment, in August 2015, the Agency was obliged to make a Declaration under the Foyle Area (Control of Fishing) Regulations 2010. This declaration continued the suspension of netting in the River Foyle, Lough Foyle and Seaward of Lough Foyle and restricted Angling in the River Finn to catch and release basis only.

Significant scientific work continued to be undertaken by the Agency in 2015. This included work on fish surveillance under the Water Framework Directive. Status Reports were completed and important research work is ongoing. One of the scientific outcomes was the development of the Fisheries Habitat Improvement Strategy. This was developed to show progress on the Agency's salmonid fisheries habitat improvement programme.



In 2015, the Agency began a programme of Sea Trout Floy Tagging on the River Faughan, providing an effective traceability system for all fish.

Other studies undertaken in 2015 included:

- A Genetic study on the Atlantic salmon brood stock of the River White Water hatchery.
- Water Quality Monitoring.
- A chemical and biological survey of small streams in the Carlingford catchment.
- A Freshwater Environmental Monitoring and Telemetry Programme.
- Stillwater status reports.

The Loughs Agency's work continues to be recognised internationally. The Agency's Transboundary Governance work was recognised at the Celtic Seas Partnership Multi-National Workshop in Paris.

The Loughs Agency attended the NASCO Conference in Greenland and subsequently provided a detailed presentation to North/South Ministers.

### **Enforcement Actions**

Loughs Agency Conservation and Protection staff had a number of significant successes in the courts in both jurisdictions.

<b>Seizures 2015</b>	
Boat	4
Net	53
Rod	36
Oysters	36
Other	12

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<b>Previous Years Seizures</b>							
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Rods</b>	76	84	44	76	47	54	36
<b>Boats and Vehicles</b>	7	11	14	18	4	9	4
<b>Nets</b>	127	138	161	136	131	94	53

<b>2015 Pollution Incidents by Severity</b>	
High	3
Medium	13
Low	27
<b>Total</b>	<b>53</b>

## Appendix 1 - Outturn Against Targets

### Priorities, Objectives & Targets For 2015

PRIORITY: CONSERVATION AND PROTECTION	
OBJECTIVE	
1	To conserve, protect, manage and improve the fisheries of the Foyle and Carlingford Areas.
KEY ACTIVITY	
PERFORMANCE TARGET	
1. To publish annual freshwater and still water status reports.	
<b>Key Activities:</b> Audit all relevant freshwater and still water measures, including habitat surveys and electrofishing; collect and collate data on two freshwater lakes or low dynamic water bodies; liaise with stakeholders on results; and publish reports.	
<b>Delivery Target:</b> Publish 2014 data by 31 July 2015. Audit and data collection completed by 31 October 2015. Liaise with stakeholders by 31 December 2015.	<b>Update:</b> Published 2014 data on 31 July 2015. Electro fishing audit data collection completed. Published data forwarded to stakeholders in 2015.
2. To continue research on conservation status by developing stock indices for each of the sub catchments.	
<b>Key Activities:</b> Develop an index that utilises egg deposition population surveys and habitat type in each sub catchment in order to establish their conservation status; and inform stakeholders of results.	
<b>Delivery Target:</b> This originally was an IBIS MSc project but as a result of the work involved has been converted to a PhD project. The work commenced during 2014 and will report by June 2016.	<b>Update:</b> This was originally a Masters project which would have reported in June 2015 but has now transferred to PhD research programme which is due to report in 2016 as a result of the amount of work involved.

3. To carry out enforcement duties and where necessary, develop appropriate Regulations to deliver statutory obligations on Conservation and Protection.	
<b>Key Activities:</b> Carry out enforcement duties and progress prosecutions, as necessary; carry out a review of current Regulations; recommend draft amendments; and initiate development of new Regulations, as necessary.	
<b>Delivery Target:</b> Review completed by 30 June 2015. Any legislative proposals brought forward by 31 December 2015.	<b>Update:</b> Regulatory review completed, proposals forwarded to Sponsor Departments. Legislative proposals brought forward before 31 December 2015.
4. To implement at least two river reinstatement projects.	
<b>Key Activities:</b> Design, implement and evaluate at least two reinstatement projects with the agreement of riparian owners and fishery interests.	
<b>Delivery Target:</b> Projects completed by 31 December 2015.	<b>Update:</b> Achieved.
5. To accurately establish compliance of management targets for salmon returns to each river system.	
<b>Key Activities:</b> Maintain efficient counters; establish catch data; and record salmon numbers accurately.	
<b>Delivery Target:</b> Projects completed by 31 December 2015.	<b>Update:</b> Completed - reported in status reports.
6. To establish baseline data for brown trout, sea trout and coarse fish in two sites annually.	
<b>Key Activities:</b> Accurately monitor and collect data to assess fish population levels in two sites.	
<b>Delivery Target:</b> Annual baseline data established by 31 December 2015.	<b>Update:</b> Completed.

PRIORITY: AQUACULTURE AND SHELLFISHERIES	
OBJECTIVE	
2	To License and Develop Aquaculture.
KEY ACTIVITY	
PERFORMANCE TARGET	
1. Deliver scientific information to support informed sustainable management of commercial species and the natural environment.	
<b>Key Activities:</b> Undertake the necessary annual scientific surveying, monitoring and research to support delivery of annual production reports for all aquaculture and commercial shellfisheries species.	
<p><b>Delivery Target:</b> All reports for the 2014/15 Native Oyster Fishery to be completed by June 2015.</p> <p>All status reports for 2014 to be completed by June 2015.</p> <p>All surveys and research scheduled for 2015 completed in line with seasonal requirements by December 2015.</p>	<p><b>Update:</b> Complete.</p> <p>Complete.</p> <p>Complete.</p>
2. Develop and participate in monitoring programmes, policy development and projects in partnership with other Public Bodies and funding bodies.	
<b>Key Activities:</b> Continue to develop draft Monitoring Programmes and Policies and consult with relevant industry stakeholders.	
Undertake continuous environmental monitoring, data collection and maintenance of telemetry buoys in partnership with AFBI.	
<p><b>Delivery Target:</b> Development of draft monitoring programmes and policies to be completed by December 2015.</p> <p>All Reports on consultations and partnerships completed by 31 December 2015.</p>	<p><b>Update:</b> Complete.</p> <p>Complete.</p>

3. Enhance the environmental and socio-economic status of the Lough Foyle Native Oyster Fishery.	
<p><b>Key Activities:</b> Continue to identify areas suitable for reinstatement/enhancement and the potential of spatting ponds.</p> <p>Investigate the potential for market development and introduce a product traceability standard for the Lough Foyle Native Oyster.</p> <p>Continue to develop MSC Certification for Lough Foyle Native Oyster Fishery.</p>	
<p><b>Delivery Target:</b> Report on suitable areas for reinstatement/enhancement by 31 December 2015.</p> <p>Develop plan and product traceability standard by 31 December 2015.</p> <p>Provide MSC progress report by 31 December 2015.</p>	<p><b>Update:</b> Complete.</p> <p>In development.</p> <p>Pre assessment completed.</p>
4. Develop Aquaculture Policy and Regulations and implement Licensing of Aquaculture in both Lough Foyle and Carlingford Lough.	
<p><b>Key Activities:</b> Continue to develop all policies and procedures including draft documentation in line with National policy and legislation.</p> <p>Liaise with Sponsor Departments, Crown Estates Commission and other relevant government departments and agencies as required, to progress the Management Agreement necessary to fulfil statutory obligations in licensing of aquaculture in both sea loughs.</p>	
<p><b>Delivery Target:</b> Produce draft policies and procedures by 31 December 2015.</p> <p>Progress report on the Management Agreement by 31 December 2015.</p>	<p><b>Update:</b> Partially Achieved - Draft policy developed.</p> <p>Discussions continuing on the between relevant Agencies with regard to progressing the Management Agreement.</p>
5. Support DARD in taking forward the All Island Aquaculture Shellfish Conference.	
<p><b>Key Activities:</b> Liaise with DARD, DAFM, other Public Bodies and stakeholders to support the Conference.</p>	
<p><b>Delivery Target:</b> Conference to take place by June 2015.</p>	<p><b>Update:</b> Assistance available as and when required.</p>

PRIORITY: DEVELOPMENT	
OBJECTIVE	
3	Develop Marine Tourism and Angling.
KEY ACTIVITY	
PERFORMANCE TARGET	
1. To publish annual status reports for Marine Tourism, Angling Development, and Riverwatch programmes.	
<b>Key Activities:</b> Carry out relevant research and collect data on status of Marine Tourism, Angling Development and Riverwatch; identify and recommend future actions, potential funding opportunities and deliver appropriate actions in these areas; and liaise with stakeholders, as required.	
<b>Delivery Target:</b> Compile 2015 report by 30 June 2015. Deliver recommendations by 31 December 2015.	<b>Update:</b> Complete - Development Action Plan has been drafted.
2. To promote the Foyle and Carlingford Areas for commercial and recreational purposes.	
<b>Key Activities:</b> Produce and implement a marketing and promotion plan.	
<b>Delivery Target:</b> Produce plan by 31 March 2015. Implement plan by 31 December 2015.	<b>Update:</b> Completed.
3. To explore funding availability for the development of marine tourism and angling.	
<b>Key Activities:</b> Seek to part fund a number of marine tourism and angling projects to include small scale capital investment events and training in the Foyle and Carlingford Areas.	
<b>Delivery Target:</b> Commit all available funds by 31 December 2015.	<b>Update:</b> Completed.

PRIORITY: CORPORATE	
OBJECTIVE	
4	To effectively and efficiently deliver our statutory mandate and responsibilities.
KEY ACTIVITY	
PERFORMANCE TARGET	
1. To manage resources within the annual agreed budgets and continue to develop measurable efficiency savings.	
<p><b>Key Activities:</b> Prepare and present Financial Statements and Annual Reports in line with statutory requirements and deadlines.</p> <p>Identify, develop and achieve a minimum of 4% cash releasing efficiency savings across all budgets and Directorates.</p> <p>Flag up any issues to Sponsor Departments immediately.</p>	
<p><b>Delivery Target:</b> Submit draft 2014 Financial Statements to NIAO by 31 March 2015.</p> <p>Submit draft 2014 Annual report to Sponsor Departments by 31 May 2015.</p> <p>Realise minimum 4% cash releasing efficiency savings by 31 December 2015.</p>	<p><b>Update:</b> Completed - financial statements submitted to NIAO.</p> <p>Completed.</p> <p>4% cash savings achieved.</p>
2. To implement a quality management system for the effective administration of financial accountability and corporate governance in line with Government guidance and procedures.	
<p><b>Key Activities:</b> Key elements of the QMS are documented and actioned as necessary:</p> <p>Quarterly Audit Sub - Committee meetings held, issues raised and followed up; and</p> <p>Quarterly Risk Management Committee meetings held to update Risk Register.</p> <p>Monitor and process supplier invoices within agreed timescales.</p> <p>Conduct an information audit of existing records and assess effectiveness of Records Management System.</p> <p>Monitor financial expenditure monthly against agreed budget; and report variances, as necessary.</p>	



<p><b>Delivery Target:</b> Actions from all quarterly meetings completed within agreed timescale.</p> <p>90% of supplier invoices processed within 10 working days of receipt.</p> <p>Monthly Variance reports completed.</p>	<p><b>Update:</b> Complete.</p> <p>Variance reports completed within specified time scales.</p> <p>Audit Implementation Plan completed.</p> <p>4 Departmental accountability meetings took place throughout 2015</p> <p>Target met.</p> <p>Records Management initiative commenced December 2015.</p>
<p>3. To enhance communication with stakeholders by implementing a communication action plan.</p>	
<p><b>Key Activities:</b> Assess effectiveness of current methods, including website and social media; recommend updates/improvements where necessary; and implement.</p>	
<p><b>Delivery Target:</b> Website updated by 30 June 2015.</p> <p>Social Media tools continually updated throughout the life of the plan.</p>	<p><b>Update:</b> Completed.</p>
<p>4. To provide an efficient and effective ICT service.</p>	
<p><b>Key Activities:</b> Assess current ICT provision; recommend improvements and implement alongside ICT disaster recovery plan.</p>	
<p><b>Delivery Target:</b> ICT provision updated by 31 December 2015.</p> <p>Disaster recovery plan in place by 31 December 2015.</p>	<p><b>Update:</b> Carried out throughout 2015.</p> <p>ICT disaster recovery processes tested during December 2015.</p>



# Gníomhaireacht Na Lochanna

## Tuarascáil Bhliantúil

Don tréimhse ón 1 Eanáir 2015 go dtí an 31 Nollaig 2015



## GNÍOMHAIREACHT NA LOCHANNA

# Tuarascáil Bhliantúil agus Cuntais

don tréimhse dar críoch an 31 Nollaig 2015

Arna gcur faoi bhráid Thionól Thuaisceart Éireann agus dhá Theach an Oireachtais de réir an Ordaithe um Chomhoibriú Thuaidh/Theas (Forais Forfheidhmiúcháin) (Thuaisceart Éireann) 1999 Sceideal 1, Iarscríbhinn 2, Cuid 7, Paragraif 1.3 agus 2.6



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## **Léargas An Phríomhfheidhmeannaigh**

Tá áthas orm Tuarascáil Bhliantúil 2015, ina mionsonraítear obair Ghníomhaireacht na Lochanna le linn na bliana, a chur in bhur láthair.

Mar gheall ar an ról agam iascaigh intíre Cheantair an Fheabhail agus Chairlinn a chosaint agus a chaomhnú, is mian liom feasacht agus tuiscint ar an chomhshaol agus ar an bhithéagsúlacht uisce a mhéadú agus an pobal a spreagadh le bheith tiomanta dá gcosaint sin agus dá bhfeabhsú.

In 2015 tugadh i gcrích go rathúil tograí maoinithe ag an AE trí Interreg IVa, mar atá na Cláir Forbartha um Thurasóireacht Mhuirí agus Iascaigh agus an clár taighde, Bainistiú Comhtháite Acmhainní Muirí (IBIS) idir Poblacht na hÉireann, Tuaisceart Éireann agus Albain. Tá pleananna beagnach curtha i gcrích le maoiniú a fháil do thograí eile.

Lean muid orainn de bheith ag baint úsáid as ár gcuid acmhainní leis an chumarsáid a bhíonn againn le páirtithe leasmhara a leathnú ar na meáin shóisialta, ar ár suíomh gréasáin, ar LA TV, atá ar YouTube, agus trínár gclár d'imeachtaí fadbhunaithe, a bhfuil meas mór air. Tá tuilleadh sonraí le fáil thíos.

Ba é imeacht go grinneall ár mbád taighde, MMV Ostrea, i Muiríne an Fheabhail an dúshlán is mó a bhí le sárú againn. D'éirigh linn é a éadail agus tá an Ghníomhaireacht ag obair anois le hárachóirí, leis na gníomhaireachtaí cuí agus le dreamanna eile lena chinntiú go gcomhlíonfar ár ngealltanais suirbhéireachta agus eile.

Tá dúshlán shuntasacha go fóill le sárú. Is gá a bheith níos éifeachtúla ó thaobh caitheamh airgid de agus tá srianta buiséid ann chomh maith: táimid tiomanta d'aghaidh a thabhairt ar na dúshlán sin. Ba mhaith liom buíochas a ghabháil, ar son Bhord Ghníomhaireacht na Lochanna agus mo chomhghleacaithe, leis na daoine, páirtithe leasmhara agus eagrais uile a bhí ag comhoibriú linn agus muid ag dul i ngleic leis na dúshlán sin. Táimid ag tnúth le bheith ag obair i gcomhpháirtíocht leo go leanúnach amach anseo.

**John Pollock**

*An Príomhfheidhmeannach*



## Ráiteas Misin

Buntáistí inbhuanaithe, sóisialta, geilleagracha agus timpeallachta a sholáthar do phobail na ndobharcheantar trí chaomhnú, cosaint, bainistíocht, taighde, cur chun cinn agus forbairt éifeachtach iascaigh agus acmhainní mara Cheantair an Fheabhail agus Chairlinn.

## Cuspóirí

Is iad seo a leanas príomhchuspóirí na Gníomhaireachta i gCeantair an Fheabhail agus Chairlinn:-

- Iascaigh Cheantair an Fheabhail agus Chairlinn a chaomhnú, a chosaint, a bhainistiú agus a fheabhsú;
- Dobharshaothrú a cheadúnú agus a forbairt;
- Turasóireacht Mhuirí agus an tSlatiascaireacht a forbairt; agus
- Ár mandáid agus freagrachtaí reachtúla a sheachadadh go héifeachtach, éifeachtúil.

Tá comparáid déanta in Aguisín 1 idir torthaí agus cuspóirí agus spriocanna.

## Comhaltaí Boird

12 chomhalta atá ar Bhord Choimisiún an Fheabhail, Chairlinn agus Shoilse na hÉireann, arna gceapadh ag an Chomhairle Aireachta Thuaidh/Theas. Cuireann an Bord, trí Ghníomhaireacht na Lochanna, feidhmeanna an Chomhlachta i bhfeidhm maidir le ceantar an Fheabhail agus ceantar Chairlinn. Tiocfaidh deireadh le téarma oifige reatha an Bhoird ar an 12 Nollaig 2016.

Seo a leanas sonraí faoi chomhaltaí an Bhoird:

Winston Patterson	An Cathaoirleach
Alan McCulla	An Leas-Chathaoirleach
Joe Miller	Comhalta
Jim Wilson	Comhalta (Tháinig deireadh lena théarma ar an 13 Nollaig 2015)
Theresa McLaverty	Comhalta
Don Tipping	Comhalta
Michael McCormick	Comhalta
Andrew Duncan	Comhalta
Séamus Rodgers	Comhalta
Phil Mahon	Comhalta
Laurence Arbuckle	Comhalta
Michael Murphy	Comhalta
Terry McWilliams	Comhalta

## Cruinnithe Boird

Uimh:	Dáta
91	18 Feabhra 2015
92	24 Meitheamh 2015
93	2 Meán Fómhair 2015
94	28 Deireadh Fómhair 2015
95	9 Nollaig 2015

Tá miontuairiscí na gcruinnithe thuas ar fáil ar shuíomh gréasáin na Gníomhaireachta [www.loughs-agency.org](http://www.loughs-agency.org)

## **An Chomhairle Aireachta Thuaidh/Theas**

D'fhreastail an Ghníomhaireacht ar dhá chruinniú earnála de chuid CATT maidir le Dobharshaothrú agus Cúrsaí Muirí ar an 27 Bealtaine agus ar an 11 Samhain.

Tá sonraí i dtaobh na gcruinnithe thuas ar fáil ar shuíomh gréasáin CATT [www.northsouthministerialcouncil.org/](http://www.northsouthministerialcouncil.org/)

## **Fóram Comhairleach Cheantair An Fheabhail Agus Chairlinn**

Rinne an Ghníomhaireacht cruinniú de chuid an Fhóraitm Chomhairligh a óstáil ar an 28 Aibreán in Óstán Chathair Ard Mhacha.

Tá miontuairiscí chruinnithe an Fhóraitm Chomhairligh ar fáil ar shuíomh gréasáin na Gníomhaireachta [www.loughs-agency.org](http://www.loughs-agency.org)

## **Rialú Corparáideach**

Lean an Ghníomhaireacht uirthi de bheith ag comhlíonadh a freagrachtaí i dtaca le Rialú Corparáideach trí chruinnithe rialta den Fhochoiste Iniúcháireachta agus trí chuspóirí a bhaineann le Bainistiú Rioscaí, Comhionannas agus Éifeachtúlacht a ghnóthú.

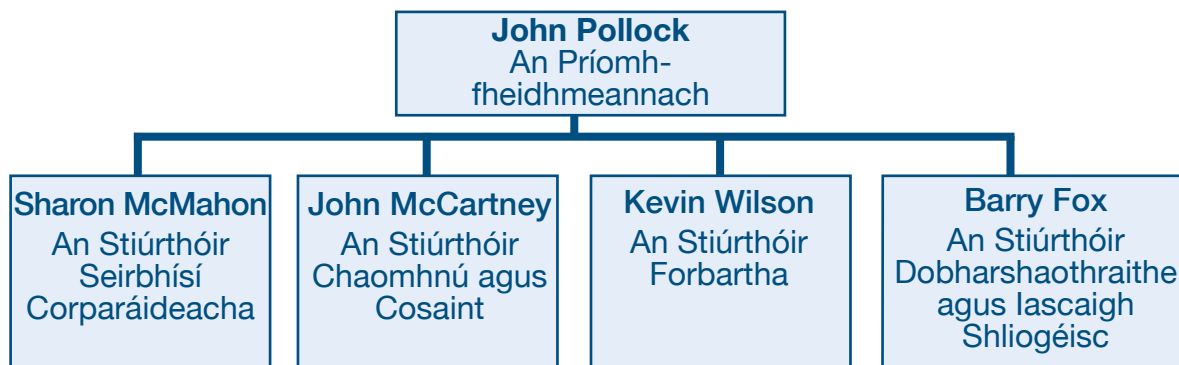
Bhí cruinnithe rialta faoi Bhainistiú Rioscaí ag an Ghníomhaireacht agus forbraíodh Clár Rioscaí de réir threoir na Roinne.

Rinne an Ghníomhaireacht monatóireacht rialta ar a caiteachas le hais na mbuiséad faofa agus chuir sé aon imeacht uaidh sin in iúl do na Ranna Coimircíochta, mar atá an Roinn Cumarsáide, Fuinnimh agus Acmhainní Daonna (RCFAD) agus an Roinn Talmhaíochta agus Forbairt Tuaithe (RTFT).

“Sásúil” an rátáil a bhronn na hIniúcháirí Inmheánacha ar an Ghníomhaireacht.

## **An Fhoireann**

Tá ceithre Stiúrtóireacht i bhfeidhm sa Ghníomhaireacht (Seirbhísí Corparáideacha, Caomhnú agus Cosaint, Dobharshaothrú agus Iascaigh Shliogéisc, agus Forbairt). Croífhoireann de 53 duine an líon faofa ball foirne faoi láthair.



## Forbairt na Foirne

Aithníonn an Gníomhaireacht an tábhacht atá le forbairt foirne agus a thábhachtaí atá sé tionscnaimh chuí fhorbartha pearsanta a sholáthar don fhoireann uile ar bhonn leanúnach. I rith na bliana ar fad, thug an Gníomhaireacht aghaidh ar riachtanais oiliúna agus forbartha na foirne. Díriodh ar eolas agus scileanna atá ann cheana a choinneáil agus ar spreagadh a thabhairt ar mhaithe le cuspóirí na heagraíochta agus riachtanais na mball foirne. Ar na cúrsaí a eagraíodh bhí Teacht Slán san Fharrage, Coimhlint a Bhainistiú, Earcaíocht agus Roghnú, agus Feasacht ar Chomhionannas.

## Plé le Gearáin

Tá gnáthaimh ag an Gníomhaireacht maidir le gearáin. Tá gach eolas ar fáil ag [www.loughs-agency.org/about-us/customer-service](http://www.loughs-agency.org/about-us/customer-service) Is cúis sásaimh don Gníomhaireacht a thuairisciú nach bhfuarthas gearán ar bith in 2015.

## Forbairt

Le linn 2015, bhí Stiúrthóireacht na Forbartha ag obair go leanúnach le cláir agus tograí inbhuanaithe a thionscnamh agus a chur i bhfeidhm ar fud Cheantair an Fheabhail agus Chairlinn. Tugadh i gcrích agus druideadh i mbliana dhá príomhchlár forbairt straitéiseach trasteorann, maoinithe ag INTERREG. Tá ullmhúcháin idir lámha do na chéad bhabhtaí eile maoinithe.

Tá Plean Forbairt Straitéiseach don tréimhse 2015-2022, atá bunaithe ar thairbhí cuimsitheach agus próiseas comhairliúcháin le páirtithe leasmhara, faofa ag an Bhord. Tá comhpháirtíochtaí suntasacha ann, idir nua agus

fhadbhunaithe, mar thoradh ar an Phlean agus bíonn athbhreithniú á dhéanamh go leanúnach ar dheiseanna nua maoinithe. Bhí tionchar ag an laghdú ar bhuiséid oibríochta ar leithne na dtograí ar tugadh fúthu i mbliana. Tugann sonraí na gclár oibre a ndeachthas i ngleic leo in 2015 léargas ar an athrú dearfach agus ar an fheabhsú leanúnach atáimid ag iarraidh a bhaint amach.

## **Tuarascálacha ar Stádas na Slatiascaireachta**

Tá tuarascálacha stádais faoi na dobharcheantair curtha i gcrích maidir le Ceantar an Fheabhail agus Ceantar Chairlinn araon. Soláthraíonn siad dúshraith láidir d'fhorbairtí maidir le feabhsúcháin bhonneagair amach anseo.

### **An tAcadamh Slatiascaireachta**

Tháinig fás arís eile ar an Acadamh Slatiascaireachta in 2015. Bronnadh gradaim CAST ar bhreis agus 300 duine ag leibhéal éagsúla. Bhí na linnte, a raibh stoc géim agus iasc garbh curtha iontu, ina n-acmhainn mhúinteoireachta den scoth. Bítear ag spreagadh na rannpháirtithe le dul i mbun na slatiascaireachta mar chaitheamh aimsire agus mar ghnó féideartha. Bhain seachtar déag acu cáilíocht Leibhéal 1 amach in Oiliúint na Slatiascaireachta. Tá rogha slat a urghabhadh leithdháilte ar an phobal mar chuid de thionscnamh le rochtain ar an tslatiascaireacht a fheabhsú.

### **Oideachas agus For-rochtain**

In 2015, lean Riverwatch air de bheith ag cur eispéireas uathúil ar fáil do scoileanna, grúpaí pobail, teaghlaigh agus turasóirí tríd an Ionad Cuartaíochta agsu trí chlár for-rochtana.

Bhí réimse leathan grúpaí páirteach inár gclár oideachais. I measc na n-ábhar a clúdaíodh bhí anatamaíocht, truailliú, bithéagsúlacht, biashlabhraí agus geografaíocht. D'óstáil muid 5 imeacht agus d'fhreastail muid ar 11 imeacht sheachtracha, Blasanna ón Fheabhal (*Flavours of the Foyle*), Féile na Lochanna (*Loughs Fest*), Geallta Bád Bhun an Phobail (*Moville Regatta*) agus Féile Oisrí Chairlinn (*Carlingford Oyster Festival*) san áireamh.

D'oibrigh muid i gcomhpáirtíocht le cuid mhaith eagrais leis an eispéireas a chuirimid ar fáil do chuariteoirí a fheabhsú. I measc na n-eagrais sin bhí an tEagrais um Naisc idir Scoileanna agus Fostóirí (*School Employer Connections*),

an Cumann Bitheolaíochta Muirí, YMCA Dhoire agus an Cumann Ríoga um Chosaint Éan.

Lean muid lenár gcomhpháirtíocht le Comhoibriú na hÉireann (*Co-Operation Ireland*). Bhí fás leanúnach ar Chlár Ambasadóirí an Fheabhail. Bhain 21 ambasadóir cáilíochtaí éagsúla amach, Gradam Fionnachtana John Muir san áireamh. Le maoiniú seachtrach ón Údarás Oideachais, chuir muid dhá chlár faoin saol agus an timpeallacht ar fáil i gcomhpháirt le grúpaí áitiúla pobail. D'fhorbair muid Clár Forbairt Scileanna i gcomhpháirt le Comhairle Ceantair Chathair Dhoire agus an tSratha Báin. Sheol muid Clár na nAmbasadóirí Muirí le maoiniú ó Chiste Sóisialta na hEorpa agus chuir 21 rannpháirtí a gcuid oiliúna i gcrích.

## **Turasóireacht Mhuirí agus Forbairt na Slatiascaireachta**

D'infheistigh an Ghníomhaireacht i ngníomhaíochtaí muirí ar fud cheantair an Fheabhail agus Chairlinn trí chomhpháirtíochtaí nua a bhunú agus trí chomhthograí a chur i gcrích. D'oibrigh an Ghníomhaireacht go dlúth le hearnálacha éagsúla – poiblí, príobháideach agus deonach – agus cuireadh clár le chéile de ghníomhaíochtaí croímhaoinithe. Orthu sin bhí Siompóisiam Mara Inis Eoghain, Féile Mhuirí an Ghrianfoirt, rochtain fheabhsaithe do rannpháirtithe atá faoi mhíchumas, agus seisiúin ina dtiocfadh le daoine triail a bhaint as gníomhaíochtaí muirí amhail cadhcáil, seoltóireacht agus tonnmharcaíocht.

Cuireadh ceithre thogra i gcrích le maoiniú Interreg, iad uile mar thoradh ar thiomantas na Gníomhaireachta bonneagar a fhorbairt a théann chun sochair d'úsáideoirí acmhainní muirí agus fionnuisce:

- Pontún an Chaisleáin Nua.
- Ionad Gníomhaíochtaí Benone.
- Uisce Cúil.
- Cé Uí Ghribín.

Bhí comhpháirtíocht le hÚdarás Áitiúla, le húinéirí talún agus leis an phobal áitiúil ríthábhachtach leis na tograí sin a chur i bhfeidhm go rathúil.

## **An Ciste Forbairt Inbhuanaithe**

Leanadh ar aghaidh in 2015 le Ciste Forbairt Inbhuanaithe na Gníomhaireachta, rud a thug deis do pháirtithe a raibh spéis acu ann iarratas a chur isteach ar mhaoiniú arbh fhiú suas le £7,500 é de réir na réimsí tosaíochta seo a leanas:

- Bearta rochtana ar aibhneacha.
- Bearta rochtana muirí.
- Feabhsúcháin ar chóiríocht a rachaidh chun sochair do Thurasóireacht Mhuirí agus don tSlatiascaireacht.
- Eispéiris nua nó feabhsaithe muirí agus slatiascaireachta.
- Forbairt oiliúna agus scileanna.
- Gníomhaíochtaí margaíochta agus poiblíochta.
- Féile agus imeachtaí.
- Feabhsúchán/athchóiriú le stoic iasc a fheabhsú.

Tá dea-thionchar an Chiste sna réimsí sin aitheanta go forleathan ag lucht tionscanta na dtograí, Turasóireacht Thuaisceart Éireann, Fáilte Éireann agus na hÚdaráis Áitiúla. Bhí an infheistíocht mearartha beag, ach tá an turasóireacht mhuirí, forbairt na slatiascaireachta agus caomhnú na n-iascach intíre curtha chun cinn agus tá rannpháirtíocht agus gníomhú na bpáirtithe leasmhara méadaithe ar fud Cheantair an Fheabhail agus Chairlinn.

## **Bainistiú Comhtháite Acmhainní Uisce idir Poblacht na hÉireann, Tuaisceart Éireann agus Albain - IBIS**

Comhdháil idirnáisiúnta a rinne ceiliúradh ar 70 bliain den bhailiúchán taighde buaicphointe thogra IBIS. Chuir fochéimithe tábhacht agus luach a dtaighde i láthair lucht féachana ilghnéitheach. Is le maoiniú ó INTERREG IVa a rinneadh an togra. Fuarthas £8m ar fad mar mhaoiniú don togra a cuireadh ar fáil trí chomhpháirtíocht idir Ollscoil an Banríona, Béal Feirste, Ollscoil Ghlaschú agus Gníomhaireacht na Lochanna. Gnóthaíodh cuspóirí an togra, agus beidh a rian sin le sonrú trí na cleachtais fheabhsaithe bainistíochta a bheidh i bhfeidhm i gCeantair an Fheabhail agus Chairlinn.

## **Margaíocht agus Poiblíocht**

### **Aip Slatiascaireachta – Ufish Ireland**

Seoladh ár n-aip slatiascaireachta ag deireadh na bliana ar Android agus ar iOS. Tá sé íoslódáilte cheana féin ag úsáideoirí sa Ríocht Aontaithe, in Éirinn, i gCeanada, san Ungáir, sa Téalainn, sa Tuirc agus san Afraic Theas.

### **Margaíocht Thar Sáile**

Bhí taispeántais ag Gníomhaireacht na Lochanna dár dtáirge slatiascaireachta agus phoibligh muid í ag seónna éagsúla, ceithre cinn sa Ríocht Aonaithe, ceann amháin sa Fhrainc agus ceann amháin sa Ghearmáin ina measc. D'oibrigh muid go dlúth leis an Roinn Cultúir, Ealaíon agus Fóillíochta leis an tslatiascaireacht a chur chun cinn ag seónna trádála thar sáile faoin teideal 'An tSlatiascaireacht in Éirinn': bhí muid sa Fhrainc, sa Ghearmáin, san Ísiltír, in Albain agus i Sasana. Táimid ag leanúint lenár gcomhpháirtíocht le Visit Derry trí thionscnamh na dturas cúrsála agus bhí taispeántas againn ag roinnt seónna i Sasana le cuairteoirí a mhealladh go Ceantair an Fheabhail agus Chairlín.

### **Ar Líne**

Is é ár bhfás ar líne ceann de na buaiceanna sa Ghníomhaireacht i mbliana: bhí méadú 3.5% ar amharcanna ar leathanaigh agus tháinig méadú 16% ar líon úsáideoirí an tsuímh. Maidir leis na meáin shóisialta, tá méadú 65% tagtha ar 'is maith liom' ar ár leathanaigh Facebook uile agus bhí dea-chumarsáid againn leis an phobal trí uirlisí idirghníomhacha cumarsáide eile.

### **Dobharshaothrú Agus Iascaigh Shliogéisc Fhiáin**

#### **Cur i dtír Oisrí**

Rinneadh an dícheall iascaireachta in Iascach 2015/16 a bhainistiú tríd an séasúr a rialú agus na huaireanta oscailte a rialú. Bhí an t-iascach oscailte ar feadh 30 lá. Bainistíodh an dícheall iascaireachta leis an bhrú ar na hOisrí Dúchais i Loch Feabhail a laghdú agus le bithmhais inghlactha stoc sceathraí a choinneáil. 65 tonna an méid a dearbhaíodh a bheith curtha i dtír.



## Suirbhéireacht ar na hOisrí Dúchais i Loch Feabhail

Déanann an Ghníomhaireacht suirbhéireacht dreidireachta dhá uair sa bhliain le hOisrí Dúchais i Loch Feabhail a ghabháil agus a chuntas. Déantar na figiúirí sin a eachtarshuíomh le meastachán a dhéanamh i dtaca leis an líon oisrí. Ríomhtar an meastachán sin roimh gach séasúr iascaireachta agus ina ndiaidh lena chinntiú go bhfuil go leor oisrí san lascach, nach mbaineann an tlasach an iomarca oisrí amach as an loch agus nach mbíonn drochthionchar ar speicis eile atá ag maireachtáil sna beirtreacha.

### Achoimre ar Earrach 2015 (an tlasach i ndiaidh 2014/15):

- Rinneadh measúnú ar an stoc trí shuirbhéireacht dreidireachta idir mí Feabhra agus mí Aibreáin 2015 ar bord MMV Ostrea.
- Bhí bithmhais mheasta 295 tonna ann (138 tonna de stoc níos mó ná 71 mm (ar dócha go mbainfidh sé 80 mm amach faoi Mheán Fómhair 2015)).
- Fianaise ar ghníomhaíochtaí sceathraí ó Mheán Fómhair 2014.
- Breathnaíodh fianaise ar sceathrach ó Mheán Fómhair 2014.
- Fianaise theoranta ar bhásmhaireacht agus ar leibhéal measartha íseal d'ionfhabhtú *Bonamia ostreae* ar gach beirtreach.

### Achoimre ar Fhómhar 2015 (an tlasach roimh 2015/16):

- Rinneadh measúnú ar an stoc trí shuirbhéireacht dreidireachta idir mí Lúnasa agus mí Mheán Fómhair 2015 ar bord MMV Ostrea.
- 258 tonna an bhithmhais iomlán mheasta (138 tonna de stoc ar féidir iascaireacht a dhéanamh air).
- Is iad seo a leanas na beirtreacha ar taifeadadh an bhithmhais is airde ina leith sa tsuirbhéireacht seo:
  1. Péirse (31.08 tonna).
  2. Taobh ó Dheas, Deisceart (32.14 tonna).
  3. An Grinneall Cothrom (50.83 tonna).
  4. An Lár, Deisceart (55.50 tonna).
- Níl mórán fianaise ar chor ar bith ann go raibh titim throm sceathraí ann sular cuireadh tús leis an tsuirbhéireacht.
- Méideanna beaga sceathraí.
- Fianaise ar bhásmhaireacht a tharla ar na mallaibh ar Bheirtreach na bPéirsí, atá á fiosrú lena fheiceáil an bhfuil *Bonamia* ann.

## **Suirbhéireacht ar Shíolta Diúilicíní**

Baineadh úsáid as MMV Ostrea le suirbhéireacht a dhéanamh ar an bhealach isteach go Loch Feabhail: bhí cumasc de shonóir taobhsanta agus dreidireacht in úsáid. Níor taifeadadh aon síol a bheith ann mar chuid de na suirbhéireachtaí sin. Ní dearnadh suirbhéireacht ar Loch Chairlinn in 2015 mar gheall ar dhrochaimsir agus as siocair nach raibh teacht ar bhád.

## **EASE**

Leanadh ar aghaidh leis an obair ar Shamhaltú na hAcmhainne Iompair. Bailíodh tuilleadh faisnéise comhshaoil agus eolas de cháilíocht le cur leis an phróiseas samhaltaithe. Tosaíodh ar obair ar EASE in 2014 agus táthar le leanúint ar aghaidh leis suas go dtí go luath in 2016.

## **Tá siad seo a leanas ar na réimsí reatha oibre:**

1. Trialacha fáis ar na trí phríomhspeiceas (Oisrí Dúchais, Diúilicíní agus Oisrí an Aigéin Chiúin).
2. Tiománaithe bainteacha comhshaoil ó gach suíomh de thrialacha fáis: teocht an uisce agus próifílí salandachta, Clóraifill a, cothaithe agus solaid ar fuaidreamh.
3. Sonraí ar chleachtais chothaithe i dtaca le gach speiceas: foinse na síolta, méid, tráth síolaithe, gníomhaíochtaí cothabhála suíomhanna agus tráthanna bainte / méid.
4. Mapáil le córas faisnéis gheografach ar shuíomhanna dobharshaothraithe agus ar speicis fhiáine.

Cuirfear an togra i láthair ag Comhdháil an Chumainn Dhomhanda Dobharshaothraithe in Las Vegas i mí Feabhra 2016.

## **Caomhnú Agus Cosaint**

In 2015, bhí póitseáil bradán agus iascaireacht mhídhleathach go fóill ag dul ar aghaidh i gcórais an Fheabhail agus Chairlinn. Ba dhúshlán é ó thaobh acmhainní faoi choinne cosanta de. Lean an Ghníomhaireacht uirthi de bheith ag díriú ar an phóitseáil agus ar ghníomhaíochtaí mídhleathacha eile agus ar an tionchar a d'fhéadfadh a bheith acu ar an líon teoranta bradán, go háirithe i gcórais an Fheabhail. Fuair an Ghníomhaireacht tacaíocht roinnt uaireanta le

linn na bliana ó Sheirbhís Phóilíneachta Thuaisceart Éireann agus ón Gharda Síochána. Is mian leis an Ghníomhaireacht buíochas a ghabháil le gach duine a chuidigh léi.

Ar na gnéithe is suntasaí in 2015 ó thaobh bainistiú iascach de tá na héagsúlachtaí aeráide agus na héifeachtaí ar chórais na n-aibhneacha. Bhí ceann de na tuilte is mó agus is leanúnaí le tamall fada anuas ann, agus tá uisce na tuile i ndiaidh roinnt fadhbanna a chruthú maidir le gnéithe de chaomhnú agus d'fhorfheidhmiú iascach.

Bhí tóir ag slatiascairí ar lochanna a bhfuil stoic iontu i gCeantair an Fheabhail agus Chairlinn. In 2015, thosaigh an fhoireann Caomhnaithe agus Cosanta ag dul amach ar na lochanna i mbáid le stoic a chur iontu.

Bhí tionchar ag na teochtaí ísle sna blianta beaga roimh 2015 ar líon na n-iasc. Bhí laghdú ar líon na n-iasc sna haibhneacha uile a ndearnadh cuntas iontu.

As siociar go raibh na stoic bhradáin íseal ar fud an dobharcheantair, b'éigean don Ghníomhaireacht Dearbhú a dhéanamh faoi Rialacháin 2010 um Cheantar an Fheabhail (Rialú na hlascaireachta). Leis an dearbhú sin, leanadh leis an fhionraíocht líontóireachta in abhainn an Fheabhail, i Loch Feabhail agus sa chuid sin de Loch Feabhail a théann chun na farraige. Cuireadh srian ar an tSlatiascaireacht in Abhainn na Finne chomh maith: gabháil agus scaoileadh amháin a bhí ceadaithe.

Lean an Ghníomhaireacht uirthi in 2015 le hobair shuntasach eolaíochta. Áiríodh leis obair ar fhaireachas iasc faoin Chreat-Treoir Uisce. Cuireadh Tuarascálacha Stádais i gcrích agus tá taighde tábhachtach go fóill idir lámha. Ar na torthaí eolaíochtaí bhí forbairt na Straitéise um Fheabhsú Gnáthóga lascaigh. Forbraíodh an straitéis le dul chun cinn maidir le clár feabhsaithe gnáthóga iascaigh salmainide a léiriú.

In 2015, chuir an Ghníomhaireacht tús le clár Clibeadh Floy Breac Geal in Abhainn na Fochaine: córas éifeachtach rianaithe i dtaca le gach cineál éisc atá ann.

Ar na staidéir eile a rinneadh in 2015 tá:

- Staidéar Géiniteach ar stoc goir an bhradáin Atlantaigh i ngorlann na hAbhann Báine.

- Monatóireacht ar cháilíocht an uisce.
- Suirbhéireacht cheimiceach agus bhitheolaíoch ar shruthanna beaga i ndobharcheantar Chairlín.
- Clár Monatóireachta agus Teiliméadrachta Comhshaoil ar Fhionnaisce.
- Tuarascálacha stádais faoi chiúinuisce.

Tá aitheantas idirnáisiúnta bainte amach go leanúnach ag Gníomhaireacht na Lochanna. Tugadh aitheantas d'obair na Gníomhaireachta i dtaca le Rialú Trasteorann ag Ceardlann Ilnáisiúnta Chomhpháirtíocht na bhFarraigí Ceilteacha i bPáras.

D'fhreastail Gníomhaireacht na Lochanna ar Chomhdháil NASCO sa Ghraonlainn agus rinneadh cur i láthair sonraithe do na hAirí Thuaidh/Theas ina diaidh.

## Gníomhartha Forfheidhmithe

D'éirigh le foireann Caomhnaithe agus Cosanta Ghníomhaireacht na Lochanna i líon suntasach cásanna a thug siad chun na cúirte sa dá dhlínse.

Urghabhálacha in 2015	
Báid	4
Líonta	53
Slata	36
Oisrí	36
Eile	12

Urghabhálacha sna blianta roimhe sin							
	2009	2010	2011	2012	2013	2014	2015
<b>Slata</b>	76	84	44	76	47	54	36
<b>Báid agus Feithiclí</b>	7	11	14	18	4	9	4
<b>Líonta</b>	127	138	161	136	131	94	53

<b>Teagmhais Truailithe de réir Déine 2015</b>	
Ard	3
Meánach	13
Íseal	37
<b>Iomlán</b>	<b>53</b>

## Aguisín 1 – Torthaí Le Hais Spriocanna

### Tosaíochtaí, Cuspóirí Agus Spriocanna Faoi Choinne 2015

TOSAÍOCHT: CAOMHNÚ agus COSAINT	
CUSPÓIR	
1	lascaigh Cheantair an Fheabhail agus Chairlinn a chaomhnú, a chosaint, a bhainistiú agus a fheabhsú.
CROÍGHNÍOMHAÍOCHT	
SPRIOC FEIDHMÍOCHTA	
1. Tuairiscí bliantúla stádas fionnuisce a fhoilsiú.	
<p><b>Croíghníomhaíochtaí:</b> Iniúchadh ar gach beart fionnuisce agus ciúinuisce, ina measc suirbhéireachtaí gnáthóige agus leictriascaireachta; sonraí a bhailiú agus a thiomsú ar dhá loch fionnuisce nó dobharlach ar bheagán suaite; teagmháil le páirtithe leasmhara faoi thorthaí; agus na tuarascálacha a fhoilsiú.</p>	
<p><b>Spriocdháta:</b> Sonraí 2014 a fhoilsiú faoin 31 Iúil 2015.</p> <p>Iniúchadh agus bailiú sonraí réidh faoin 31 Deireadh Fómhair 2015.</p> <p>Teagmháil le páirtithe leasmhara faoin 31 Nollaig 2015.</p>	<p><b>Stádas:</b> Foilsíodh sonraí 2014 ar an 31 Iúil 2015</p> <p>Bailiú sonraí don iniúchadh ar leictriascaireacht curtha i gcrích.</p> <p>Cuireadh na sonraí foilsithe ar aghaidh chuig páirtithe leasmhara in 2015.</p>
2. Leanúint le taighde ar an stádas caomhnaithe trí innéacsanna stoic a fhorbairt do gach fo-dhobharcheantar.	
<p><b>Croíghníomhaíochtaí:</b> Innéacs a fhorbairt a úsáideann suirbhéireachtaí ar líon socrúchán uibheacha agus ar chineál gnáthóg i ngach fo-dhobharcheantar lena stádas caomhnaithe a dhéanamh amach; páirtithe leasmhara a chur ar an eolas faoi na torthaí.</p>	
<p><b>Spriocdháta:</b> Ba thogra Máistreachta san Eolaíocht a bhain le IBIS é seo sa chéad dul síos, ach togra PhD anois atá ann mar gheall ar an mhéid oibre atá i gceist leis. Cuireadh tús leis an obair in 2014 agus déanfar tuairisc faoi Mheitheamh 2016.</p>	<p><b>Stádas:</b> Togra Máistreachta san Eolaíocht a bhí ann ar dtús a bhí le bheith réidh i Meitheamh 2015, ach is cuid de chlár taighde PhD anois é, i ngeall ar an mhéid oibre atá i gceist, a bheas réidh in 2016.</p>

3. Dualgais forfheidhmithe a chomhlíonadh agus, nuair is gá, Rialacháin chuí a fhorbairt le hoibleagáidí caomhnaithe agus cosanta a chomhlíonadh.	
<b>Croíghníomhaíochtaí:</b> Dualgais forfheidhmithe a chomhlíonadh agus cúisimh a chur chun cinn, de réir mar is gá; athbhreithniú ar Rialacháin reatha; dréachtleasuithe a mholadh; forbairt Rialachán nua a thionscnamh, de réir mar is gá.	
<b>Spriocdháta:</b> Athbhreithniú déanta faoin 30 Meitheamh 2014. Moltaí reachtaíochta le cur ar aghaidh faoin 31 Nollaig 2015.	<b>Stádas:</b> Tá an t-athbhreithniú ar rialacháin déanta agus tá moltaí curtha ar aghaidh chuig na Ranna Coimircíochta. Cuireadh moltaí reachtaíochta ar aghaidh roimh an 31 Nollaig 2015.
4. Dhá thionscnamh athchóirithe abhann ar a laghad a dhéanamh.	
<b>Croíghníomhaíochtaí:</b> Ar a laghad dhá thionscnamh athchóirithe a dhearadh, a chur i bhfeidhm agus a luacháil le comhaontú ó úinéirí na mbruach agus páirtithe leasmhara na n-iascach.	
<b>Spriocdháta:</b> Tograí déanta faoin 31 Nollaig 2015.	<b>Stádas:</b> Déanta.
5. A léiriú go cruinn gur baineadh amach cuspóirí i dtaca le teacht ar ais bradán i ngach abhainnchóras.	
<b>Croíghníomhaíochtaí:</b> Áiritheoirí éifeachtúla a chothabháil; sonraí gafa a dhéanamh amach; an líon bradán a chlárú go cruinn.	
<b>Spriocdháta:</b> Tograí le cur i gcrích faoin 31 Nollaig 2015.	<b>Stádas:</b> Déanta - luaite sna tuarascálacha stádais.
6. Sonraí bonnlíne a léiriú don bhreac, don bhreac gheal agus don iasc garbh in dhá ionad gach bliain.	
<b>Croíghníomhaíochtaí:</b> Monatóireacht a dhéanamh ar shonraí agus iad a bhailiú go cruinn leis an líon iasc a mheas in dhá áit.	
<b>Spriocdháta:</b> Sonraí bliantúla bonnlíne déanta amach faoin 31 Nollaig 2015.	<b>Stádas:</b> Déanta.

TOSAÍOCHT: DOBHARSHAOTHRÚ AGUS IASCAIGH SHLIOGÉISC	
CUSPÓIR	
2	Dobharshaothrú a Fhorbairt agus a Cheadúnú.
CROÍGHNÍOMHAÍOCHT	
SPRIOC FEIDHMÍOCHTA	
1. Eolas eolaíochta a chur ar fáil le cur le bainistiú inbhuanaithe eolasach speicis tráchtála agus na timpeallachta nádúrtha.	
<p><b>Croíghníomhaíochtaí:</b> An tsuirbhéireacht, an mhonatóireacht agus an taighde bliantúil eolaíochta is gá a dhéanamh mar thacaíocht le seachadadh tuarascálacha bliantúla maidir leis na speicis uile do bharshaothraithe agus sna hiascaigh thráchtála shliogéisc.</p>	
<p><b>Spriocdháta:</b> Gach tuarascáil lascach na nOisrí Dúchais le bheith críochnaithe faoi Mheitheamh 2015</p> <p>Na tuarascálacha stádais uile faoi choinne 2014 le bheith críochnaithe faoi Mheitheamh 2015.</p> <p>Na suirbhéireachtaí agus an taighde uile atá le déanamh in 2015 a bheith curtha i gcrích de réir na riachtanas séasúrach faoi mhí na Nollag 2015.</p>	<p><b>Stádas:</b> Déanta.</p> <p>Déanta.</p> <p>Déanta.</p>
2. Córais mhonatóireachta, polasaithe agus tograí a fhorbairt i gcomhpháirt le Forais Phoiblí agus forais maoinithe eile.	
<p><b>Croíghníomhaíochtaí:</b> Leanúint ar aghaidh le forbairt Dréachtchláir agus Polasaithe Monatóireachta agus dul i mbun comhairliúcháin leis na páirtithe leasmhara cuí sa tionscal.</p> <p>Monatóireacht chomhshaoil, bailiú sonraí agus cothabháil baoithe teiliméadrachta a dhéanamh ar bhonn leanúnach i gcomhpháirt le AFBI.</p>	
<p><b>Spriocdháta:</b> Forbairt dréachtchláir mhonatóireachta agus polasaithe le bheith déanta faoi mhí na Nollaig 2015.</p> <p>Na tuarascálacha uile faoi chomhairliúcháin agus comhpháirtíochtaí le bheith déanta faoi mhí na Nollag 2015.</p>	<p><b>Stádas:</b> Déanta.</p> <p>Déanta.</p>



3. Stádas socheacnamaíochta lascach Oisrí Dúchais Loch Feabhail a fheabhsú.	
<p><b>Croíghníomhaíochtaí:</b> Leanúint ar aghaidh leis an obair le ceantair atá fóirsteanach faoi choinne aischair/feabhsaithe a aimsiú agus na féidearthachtaí a bhaineann le linnte sceathraí a aithint.</p> <p>Na féidearthachtaí i dtaca le forbairt an mhargaidh a fhiosrú agus caighdeán nua maidir le hinrianaitheacht táirgí a thabhairt isteach i dtaca le hOisre Dúchais Loch Feabhail.</p> <p>Leanúint leis an obair le Deimhniú Máistreacht san Eolaíocht a fhorbairt i dtaca le hIascach Oisrí Dúchais Loch Feabhail.</p>	
<p><b>Spriocdháta:</b> Tuarascáil a dhéanamh ar cheantair atá fóirsteanach faoi choinne aischair/feabhsaithe faoin 31 Nollaig 2015.</p> <p>Plean agus caighdeán maidir le hinrianaitheacht táirgí a fhorbairt faoin 31 Nollaig 2015.</p> <p>Tuarascáil ar dhul chun cinn maidir leis an Mháistreacht san Eolaíocht a chur ar fáil faoin 31 Nollaig 2015.</p>	<p><b>Stádas:</b> Déanta.</p> <p>I mbun forbartha.</p> <p>Réamh-mheasúnú déanta.</p>
4. Polasaí agus Rialacháin Dobharshaothraithe a fhorbairt agus Ceadúnú Dobharshaothraithe a chur i bhfeidhm i Loch Feabhail agus i gCairlín araon.	
<p><b>Croíghníomhaíochtaí:</b> Leanúint le forbairt na bpolasaithe agus na ngnáthamh uile, dréachtcháipéisíocht de réir polasaithe agus reachtaíocht náisiúnta san áireamh.</p> <p>Teagmháil a dhéanamh leis na Ranna Coimircíochta, le Coimisiún Eastáit na Corónach agus le ranna agus gníomhaireachtaí rialtais cuí eile de réir mar is gá leis an Chomhaontú Bainistíochta is gá a thabhairt chun cinn agus le dualgais reachtaíochta maidir le ceadúnú do bharshaothraithe sa dá loch farraige a chomhlíonadh.</p>	
<p><b>Spriocdháta:</b> Dréachtpholasaithe agus dréachtghnáthaimh a dhéanamh faoin 31 Nollaig 2015.</p> <p>Tuarascáil ar dhul chun cinn maidir leis an Chomhaontú Bainistíochta faoin 31 Nollaig 2015.</p>	<p><b>Stádas:</b> Cuid de déanta - tá dréachtpholasaí forbartha.</p> <p>Tá plé go fóill ag dul ar aghaidh idir na Gníomhaireachtaí cuí maidir leis an Chomhaontú Bainistíochta a thabhairt ar aghaidh.</p>

5. Tacaíocht a thabhairt don Roinn Talmhaíochta agus Forbartha Réigiúnaí leis an Chomhdháil Uile-Oileánda ar Dhobharshaothrú Sliogéisc a eagrú.	
<b>Croíghníomhaíochtaí:</b> Teagmháil a dhéanamh leis an RTFR, leis an Roinn Talmhaíochta, Bia agus Mara, le Forais Phoiblí eile agus le páirtithe leasmhara mar thacaíocht don Chomhdháil.	
<b>Spríocdháta:</b> An chomhdháil le bheith ann faoi Mheitheamh 2015.	<b>Stádas:</b> Cuidiú curtha ar fáil de réir mar a bhí sé de dhíth.

TOSAÍOCHT: FORBAIRT	
CUSPÓIR	
3	Turasóireacht Mhuirí agus an tSlatiascaireacht a Fhorbairt.
CROÍGHNÍOMHAÍOCHT	
SPRIOC FEIDHMÍOCHTA	
1. Tuarascálacha bliantúla stádais a fhoilsiú ar na cláir a leanas: Turasóireacht Mhuirí, Forbairt na Slatiascaireachta agus <i>Riverwatch</i> .	
<b>Croíghníomhaíochtaí:</b> Taighde ábhartha a dhéanamh agus sonraí a bhailiú i dtaca le stádas na Turasóireachta Muirí, Forbairt na Slatiascaireachta agus <i>Riverwatch</i> ; gníomhartha amach anseo agus foinsí féideartha maoinithe a aithint agus a mholadh agus na gníomhartha cuí a dhéanamh sna réimsí sin; teagmháil a dhéanamh le páirtithe leasmhara de réir mar is gá.	
<b>Spríocdháta:</b> Tuarascáil 2015 a chur i dtoll a chéile faoin 30 Meitheamh 2015.  Moltaí a chur ar fáil faoin 31 Nollaig 2015.	<b>Stádas:</b> Déanta - Tá dréacht de Phlean Gníomhaíochta Forbartha déanta.
2. Ceantair an Fheabhail agus Chairlinn a chur chun cinn maidir le tráchtáil agus áineas.	
<b>Croíghníomhaíochtaí:</b> Plean margáíochta agus poiblíochta a dhéanamh agus a chur i bhfeidhm.	
<b>Spríocdháta:</b> Plean a chur ar fáil faoin 31 Márta 2015.  An plean a chur i bhfeidhm agus tuairisc a dhéanamh ar na gníomhartha faoin 31 Nollaig 2015.	<b>Stádas:</b> Déanta.

3. Infhaighteacht maoinithe a fhiosrú leis an turasóireacht mhuirí agus an tslatiascaireacht a fhorbairt.	
<b>Croíghníomhaíochtaí:</b> Féachaint le roinnt tograí turasóireacht mhuirí agus slatiascaireachta a pháirtmhaoiniú i gceantair an Fheabhail agus Chairlinn, ar a n-áireofar infheistíocht chaipitil ar scála beag, imeachtaí agus oiliúint.	
<b>Spriocdháta:</b> An maoiniú uile atá ar fáil a thiomnú faoin 31 Nollaig 2015.	<b>Stádas:</b> Déanta.

TOSAÍOCHT: CORPARÁIDEACH	
CUSPÓIR	
4	Ár mandáid agus ár bhfreagrachtaí reachtúla a chomhlíonadh go héifeachtach, éifeachtúil.
CROÍGHNÍOMHAÍOCHT	
SPRIOC FEIDHMÍOCHTA	
1. Acmhainní a bhainistiú de réir na mbuiséad comhaontaithe bliantúil agus leanúint de shábhálacha intomhaiste éifeachtúlachta a fhorbairt.	
<b>Croíghníomhaíochtaí:</b> Ráitis Airgeadais agus Tuarascálacha Bliantúla a réiteach agus a chur ar fáil de réir riachtanais reachtúla agus spriocdhátaí. Sábhálacha éifeachtúlachta 4% a aimsiú, a fhorbairt agus a bhaint amach i ngach buiséad agus i ngach Stiúrtóireacht d'fhonn airgead tirim a chur ar fáil. Aird na Ranna Coimircíochta a tharraingt láithreach ar aon fhadhb a bheadh ann.	
<b>Spriocdháta:</b> Dréachtráitis Airgeadais a chur chuig NIAO faoin 31 Márta 2015. Dréacht-tuarascáil bhliantúil a chur chuig na Ranna Coimircíochta faoin 31 Bealtaine 2015. Sábhálacha éifeachtúlachta 4% d'fhonn airgead tirim a chur ar fáil a bhaint amach faoin 31 Nollaig 2015.	<b>Stádas:</b> Déanta – ráitis airgeadais curtha chuig NIAO.  Déanta.  Sábhálacha 4% in airgead tirim bainte amach.

2. Córas bainistíochta cáilíochta a chur i bhfeidhm ar mhaithe le cuntasacht airgeadais agus rialachas chorparáideach a riar go héifeachtúil de réir threoir agus ghnáthaimh an Rialtais.

**Croíghníomhaíochtaí:** Déantar doiciméadú agus gníomhú de réir mar is gá i leith croíchodanna den Chóras Bainistíocht Cáilíochta:

Cruinnithe ráithiúla den Fhochoiste Iniúchóireachta, agus ceisteanna ardaithe agus fiosrú déanta ina leith; agus

Cruinnithe ráithiúla den Choiste Bainistithe Riosca leis an chlár rioscaí a nuashonrú.

Monatóireacht ar shonraisc soláthraithe agus iad a phróiseáil taobh istigh den scála comhaontaithe ama.

Iniúchadh eolais ar na taifid reatha agus éifeacht an Chórais Bainistithe Taifead a mheasúnú.

Monatóireacht ar chaiteachas míosúil le hais an bhuiséid chomhaontaithe, agus imeacht uaidh sin a thuairisciú, de réir mar is gá.

**Spriocdháta:** Gníomhartha ó gach cruinniú ráithiúil curtha i gcrích taobh istigh de scála comhaontaithe ama.

90% de shonraisc soláthraithe próiseáilte taobh istigh de 10 lá i ndiaidh a bhfála.

Tuairiscí míosúla athraithis le bheith réidh.

**Stádas:** Déanta

Críochnaíodh na tuarascálacha athraithis taobh istigh den am chomhaontaithe.

An Plean Feidhmithe Iniúchóireachta réidh.

Bhí 4 chruinniú cuntasachta leis an Roinn ann in 2015.

Sprioc bainte amach.

Tús curtha leis an tionscnamh Bainistiú Taifead i mí na Nollag 2015.

3. Cumarsáid le páirtithe leasmhara a fheabhsú trí phlean gníomhaíochta cumarsáide a chur i bhfeidhm.	
<b>Croíghníomhaíochtaí:</b> Éifeachtúlacht modhanna reatha a mheas, ar a n-áirítear an suíomh idirlín agus na meáin shóisialta; nuashonruithe/ feabhsuithe a mholadh nuair is gá, agus iad a chur i bhfeidhm.	
<b>Spriocdháta:</b> An suíomh gréasáin le nuashonrú faoin 30 Meitheamh 2015. Uirlisí meán sóisialta le nuashonrú le linn shaolré an phlean.	<b>Stádas:</b> Déanta.
4. Seirbhís éifeachtach, éifeachtúil TFC a chur ar fáil.	
<b>Croíghníomhaíochtaí:</b> Soláthar reatha TFC a mheasúnú; leasuithe a mholadh agus a chur i bhfeidhm in éineacht le plan athshlánaithe TFC i gcás tubaiste.	
<b>Spriocdháta:</b> An soláthar TFC le nuashonrú faoin 31 Nollaig 2015. Plan athshlánaithe i gcás tubaiste socraithe faoin 31 Nollaig 2015.	<b>Stádas:</b> Déanta le linn 2015. Triail TFC déanta ar phróisis athshlánaithe i gcás tubaiste i mí na Nollag 2015.



# Foyle, Carlingford And Irish Lights Commission

## Loughs Agency

Annual Financial Statements for the year ended 31 December

# 2015

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## **Foreword to the Accounts**

The Board presents the financial accounts for the year ended 31 December 2015.

## **Statutory Background**

The Loughs Agency (the Agency) of the Foyle, Carlingford and Irish Lights Commission (FCILC), a North South Implementation body, inherited the functions and responsibilities of the Foyle Fisheries Commission with regard to the conservation, protection, management and improvement of the fisheries of the cross border Foyle Area. The FCILC became operational on 2 December 1999 at which time the assets and liabilities of the Foyle Fisheries Commission were transferred to the Loughs Agency.

The FCILC is legislated by the North South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British Irish Agreement Acts 1999 and 2002. The Board of the FCILC reports to the North South Ministerial Council and our government sponsoring departments both north and south - Department of Agriculture, Environment and Rural Affairs in the North (DAERA), formerly Department of Agriculture and Rural Development (DARD), and the Department of Communications, Climate Action and Environment in the South (DCCAE), formerly Department of Communications, Energy and Natural Resources (DCENR).

The FCILC was to be composed of two agencies, the Loughs Agency and the Lights Agency. It was intended that the Lights Agency, when established, would replace the Commissioners of Irish Lights as the General Lighthouse Authority for Ireland. However, given the complexities that have arisen in terms of pursuing such a transfer of functions, the transfer has not taken place. These accounts deal with the Loughs Agency of the FCILC. The Lights Agency is not in operational existence.

The accounts have been prepared in accordance with:

- A form directed by and approved by the Department of Finances in both jurisdictions as provided for in the Body's Financial Memorandum; and
- The North South Annual Reports and Accounts Guidance provided by the Department of Finances and Department of Public Expenditure and Reform.



## **Business Review**

A full review of the Agency's activities is given in the Annual Report.

## **Result for the Year**

The Agency is jointly funded by the Department of Agriculture, Environment and Rural Affairs in the North (DAERA) and the Department of Communications, Climate Action and Environment in the South (DCCA) (the Departments). The Loughs Agency had a deficit of Stg **£496,994/€684,412** for the year ended 31 December 2015 (2014 Surplus of Stg **£300,419/€372,635**).

## **Fixed Assets**

Details of the movement in fixed assets are set out in note 10 to the Accounts.

## **Research and Development**

Total expenditure on Research and Development in 2015 was Nil (2014 - £NIL).

## **Charitable Donations**

The Agency made no charitable donations during the year.

## **Business Plan 2015**

The Agency's Business Plan for 2015 was approved by Ministers on 21 November 2014. As the activities of the Loughs Agency do not correlate with measuring its performance against financial targets, the Agency has not reported performance targets in these Accounts. On an on-going basis the Agency monitors its performance against the objectives and targets as set out in its Business Plan.

## **Board Members**

The functions of the Agency are exercised by the Board. The Board monitors and directs the work the Agency towards the achievement of objectives set in the Corporate and Business Plans which have been approved by the North South Ministerial Council.

The following served as Board Members during the period:

Mr Winston Patterson	Chairperson
Mr Alan McCulla	Vice Chairperson
Mr Laurence Arbuckle	Member
Mr Michael Murphy	Member
Mr Joe Miller	Member
Mr Jim Wilson	Member (Term ended on 12 December 2015)
Mrs Theresa McLaverty	Member
Mr Don Tipping	Member
Mr Michael McCormick	Member
Mr Andrew Duncan	Member
Mr Seamus Rodgers	Member
Mrs Phil Mahon	Member
Mr Terry McWilliams	Member (Appointed on 13 December 2015)

## **Equal Opportunities**

The Agency has continued to promote an Equal Opportunities Policy which sets out our commitment to provide employment equality to all, irrespective of:-

- Gender, marital or family status;
- Religious belief or political opinion;
- Disability;
- Race or ethnic origin;
- Nationality;
- Sexual orientation.

We are opposed to all forms of unlawful and unfair discrimination. The Agency is committed to treating all staff or applicants for employment with dignity and respect and will provide a working environment free from unlawful discrimination, victimisation or harassment on the grounds of disability. Our building is fully compliant with the requirements of the Disability Discrimination Act 1995.

## **Equality Scheme**

The Agency has an Equality Scheme approved by the Equality Commission, which meets the requirements of Section 75 of the Northern Ireland Act 1998 and is fully committed to meeting the equality requirements of both jurisdictions.

## **Employee Involvement**

The core strength and a key resource of the Agency is its people. The strategic objectives of the Corporate Plan and annual Business Plans are delivered successfully each year through employee engagement and involvement in planning and decision making processes. The Agency strongly promotes and supports staff at a professional and personal development level, to enable them to meet the responsibility of their individual roles and deliver Agency wide strategic objectives.

The Agency recognises NIPSA, SIPTU and UNITE for negotiation and consultation on employee related matters.

## **Payment to Suppliers**

The Agency is committed to the prompt payment of bills for goods and services received in accordance with the UK Late Payment of Commercial Debts (Interest) Act 1998, as amended and supplemented by the Late Payment of Commercial Debts Regulations 2002 and the Irish Late Payments in Commercial Transactions Regulations 2002. As appropriate the Loughs Agency will also be bound by any EU Directives on late payment. Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or upon presentation of a valid invoice or similar demand, whichever is later. During 2015, **92.2%** (2014: **98%**) of bills were paid within this standard.

## **Health and Safety**

The Agency is committed to complying with the Health & Safety at work (NI) Order 1978, the Safety, Health and Welfare at work Act 1989 and to all relevant legislation. It will continue to strive to provide and maintain a working environment that is safe, without undue risk to health and with adequate facilities and arrangements for welfare of staff at work. A Health and Safety Committee has been in place since 2006.

## **Freedom of Information and Data Protection Act**

The Agency is currently exempt from the Freedom of Information Acts in UK and Ireland. However a Code of Practice has been developed and implemented for all the North South Implementation Bodies.

The Agency is registered under the Data Protection Act 1998 with the Office of the Information Commissioners and will fully comply with its obligations under this Act and its equivalent in Ireland.

## **Environmental Regulations**

The Agency also follows its obligations under the UK Environmental Regulations 2004 and the legislation governing Access to Information on the Environment in Ireland.

## **Future Developments**

The most significant development that will impact on the work of the Agency will be following the commencement of the amended Foyle Fisheries Acts, which will fully roll out the responsibilities of the Agency in the area of aquaculture, shellfisheries through a suite of regulations. Given that Primary Legislation is required this may take several years to implement.

## **Implications of UK Referendum**

The Loughs Agency has defacto been operating on a successful North South basis since 1952, under the former Foyle Fisheries Commission. Therefore the UK's withdrawal from the EU is unlikely to see fundamental changes to the core work of the Agency. Going forward it is still unclear if the Agency will be able to apply for EU Funding and in relation to currency no significant impacts are envisaged as a dual currency system is currently operated. The Agency's approach is very much "business as usual" and will continue to monitor the situation.

## **External Audit**

The Financial Statements are audited by the Comptroller and Auditor General for Northern Ireland and the Irish Comptroller and Auditor General (C&AGs) in accordance with the provisions of the North South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999.

The C&AGs and the staff of their offices are wholly independent of the Agency. They report their findings to the Northern Ireland Assembly and the Oireachtas.

As Chief Executive and Accountable Person I am required to ensure that all relevant audit information is provided to the auditors. I have taken all reasonable steps to make myself aware of any relevant audit information and have ensured that all such information is made available. I would also confirm that there is no relevant audit information of which I am aware that the auditors have not been informed about.

These Accounts have been subject to a formal audit by the Comptrollers and Auditors General. The Certificate and Report of the Comptrollers and Auditors General to the Northern Ireland Assembly, and the Oireachtas are included at pages 62 and 64.

J Pollock

*Chief Executive and Accounting Officer*

15 December 2016

## **Statement of Accountable Person's Responsibilities**

The Department of Agriculture, Environment and Rural Affairs in the North (DAERA) and the Department of Communications, Climate Action and Environment in the South (DCCAE) have directed the Loughs Agency to prepare a Statement of Accounts for each financial year in the form and on the basis set out in the accounts direction on page 100. The Accounts are prepared on an accruals basis and must give a true and fair view of the Agency's state of affairs at its year end and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the Loughs Agency is required to:

- Observe the accounts direction issued by the Sponsor Departments, including the relevant accounting disclosure requirements, and apply accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements; and
- Prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the Agency will continue in operation.

The Chief Executive's responsibilities as the accountable person of the Loughs Agency, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Agency's Financial Memorandum.

## **Statement on Internal Control**

### **Scope of Responsibility**

As the Accounting Officer, I have responsibility for maintaining a sound system of internal control, that supports the achievement of the Loughs Agency's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland (MPMNI), North South Implementation Bodies Annual Report & Accounts Guidance 2009 and "Public Financial Procedures". A Policy and Resource Framework is in place which sets out the role and aims of the Loughs Agency, its duties and powers, the responsibilities of the Chairman, Board and Chief Executive, and the relationship with Ministers and Sponsor Departments. The Agency also operates within its Financial Memorandum guidelines which has been under review since 2010 by the Finance Departments North and South. In the interim since March 2013, Sponsor Departments have agreed that the Agency should follow the tendering thresholds used by Central Procurement Directorate (CPD).

### **The purpose of the system of internal control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Agency's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control, which accords with the Finance Departments' guidance, has been in place in the Agency for the year ended 31 December 2015 and up to the date of approval of the Annual Report and Accounts.

### **Capacity to handle risk**

The Agency has established a Risk Management Committee, to direct the risk management process within the Agency. The Committee consists of the Senior Management Team which also includes the Corporate Services Manager.

Appropriate procedures have been identified to ensure the Agency's objectives and risks and the Risk Committee have determined a control strategy for each of the significant risks. As a result risk ownership has been allocated to the appropriate Director and the Agency has set out its attitude to risk to the achievement of its objectives. The Audit Committee meet 4 times a year and risk is a standing agenda item at each meeting. Each Risk Register is reviewed by the Audit Committee to ensure that all appropriate steps to control or mitigate risk are in place. Risk is also a standing agenda item at all Board meetings.

The Agency manages risk through a range of embedded procedures. These include budgetary and financial controls, documented systems and procedures around processes and activities, delegated authority limits and appropriate training in areas such as fraud awareness. The Agency actively encourages and facilitates cross-directorate working and training with the objective of reducing risk through awareness.

All staff have been issued with the Loughs Agency Risk Management Policy. This document clearly explains the risk management processes in place and details the roles and responsibilities of all staff. All staff are expected to work within the Loughs Agency policies on risk management, alert management to emerging risks or control weaknesses, participate fully in the risk management process and assume responsibility for risks and controls within their own area of work.

## **The risk and control framework**

The Loughs Agency Risk Management Committee continued to update the Risk Register during 2015 and quarterly reviews and ownership of risks by Directorates have been on-going. The Register identifies the key risks facing the Loughs Agency and these have been identified, evaluated and graded in relation to their significance. The grading exercise uses a combination of impact and likelihood assessments and this was reviewed during the year. The outcome of these assessments is used to plan and allocate resources in order to ensure that risks are managed to an acceptable level. The Risk Register further details management's associated controls and actions required to mitigate any risks.



The Agency recognises that risk management is an evolving process within the Agency and has continued to embed the following in 2015:

- Quarterly reviews of objectives and assessment of risks undertaken by each Directorate. The Risk Register is distributed to the key owners of risks within the Agency and action points are delivered from this process;
- Completion of standard risk assessment forms to ensure risks are recorded in a structured way and the use of defined criteria to ensure that risks are evaluated consistently;
- Inclusion of risk management as an agenda item at each Senior Management Team (SMT) monthly management meetings, to enable the reporting and review of new risks; the effectiveness of controls over risks identified; the progress of action plans; and to facilitate early corrective action; and
- The Agency's Board operates an Audit Committee which meets on a quarterly basis and risk management is included as a standing agenda item.

### **Review of effectiveness**

As Accountable Person, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the Internal Audit units of the Departments; the Executive Managers within the Agency who have responsibility for the development and maintenance of the internal control framework; and through comments made by the External Auditors in their management letter and other reports. I have been advised of the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Audit Committee and Risk Management Committee. A plan to address weaknesses and ensure continuous improvement of the system is in place.

The following processes have been established to ensure a system of internal control:

- Regular reviews by management of financial reports;
- A comprehensive budgeting system, which provides SMT and the Board with quarterly reports;

- Clearly defined capital investment control guidelines;
- Improved procurement procedures and guidelines and appropriate formal project management disciplines in place;
- Formal business cases in place for expenditure >£5k and continued use of the Agency's Business Case template;
- The Risk Management Committee continues to update the risks previously identified and update the Agency's Risk Register. In addition actions have been identified and allocated to relevant Agency staff;
- Senior Managers have been given a timetable in support of the performance of the respective reviews of effectiveness; and
- Four meetings of the Audit Committee took place in 2015 at which the progress of the risk management process was reviewed. In addition, all Internal Audit reports and NIAO Management Letters comments were addressed.

Following the reviews of effectiveness I am provided with annual Stewardship Certificates for all four operational management areas within the Agency. These Certificates provide me with a number of assurances that I require to support the comments I make in the Statement on Internal Control. These statements provide assurance over the systems that make up the operating environment of the Loughs Agency.

## **Internal Control Issues**

The 2015 Annual Internal Audit Report gave a satisfactory opinion as to the adequacy of the internal control environment operating within the Agency.

### **J Pollock**

*Chief Executive and Accounting Officer*

15 December 2016

## **The Certificate of the Comptrollers And Auditors General to The Northern Ireland Assembly and Houses of Oireachtas**

We have audited the accounts of the Foyle, Carlingford and Irish Lights Commission Loughs Agency (the Body) for the year ended 31 December 2015 pursuant to the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999 which require us to audit and certify, in co-operation, the accounts presented to us by the Body. The accounts comprise the Income and Expenditure Account, the Statement of Total Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the related notes and appendix. These accounts have been prepared under the accounting policies set out within them.

### **Respective responsibilities of the Body, the Chief Executive and the Auditors**

As explained more fully in the Statement of Responsibilities, the Body is responsible for the preparation of the accounts on the basis set out in the accounts direction in the appendix to these accounts. The Chief Executive, as Accountable Officer, is responsible for ensuring propriety and regularity in relation to the use of public funds.

Our responsibility is to audit and certify the accounts in accordance with the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999. We conducted our audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require us and our staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the accounts**

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Body; and the overall presentation of the accounts. In addition we read all the

financial and non-financial information in the Annual Report and the Foreword to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing our audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our certificate.

We are required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the accounts have been applied to the purposes intended by the Northern Ireland Assembly and the Houses of the Oireachtas and the financial transactions conform to the authorities which govern them.

## **Opinion on Regularity**

In our opinion, in all material respects the expenditure and income recorded in the accounts have been applied to the purposes intended by the Northern Ireland Assembly and the Houses of the Oireachtas and the financial transactions recorded in the accounts conform to the authorities which govern them.

## **Opinion on the accounts**

In our opinion:

- the accounts have been properly prepared in accordance with the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999 and directions issued thereunder; and
- the accounts give a true and fair view, in accordance with those accounts directions, of the state of the Body's affairs as at 31 December 2015 and of its deficit, total recognised gains and losses and cash flows for the year then ended.

## **Opinion on other matters**

In our opinion the information in the Foreword for the financial year for which the accounts are prepared is consistent with the accounts.

## Matters on which we report by exception

We report by exception if:

- adequate accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all of the information and explanations we require for our audit; or
- the information given in the Annual Report is not consistent with the related accounts: or
- the Statement on Internal Control does not reflect compliance with applicable guidance on corporate governance.

We have nothing to report in respect of those matters upon which reporting is by exception.



Seamus McCarthy  
Comptroller and Auditor General  
3A Mayor Street  
Dublin 1  
Ireland

20 December 2016



KJ Donnelly  
Comptroller and Auditor General  
for Northern Ireland  
Northern Ireland Audit Office  
106 University Street  
Belfast  
BT7 1EU

16 December 2016

## Income and Expenditure Account

		2015	2014	2015	2014
Income	Note	£ Stg	£ Stg	€	€
Revenue grants from departments	3	3,453,048	3,960,169	4,755,192	4,912,193
Net Deferred Funding for Pensions	14d	388,763	730,165	535,365	905,697
Other Revenue Grants	4	1,474,214	1,221,930	2,030,140	1,515,682
Ordinary income	5	120,154	93,132	165,464	115,520
Capital grants released	13	496,617	514,701	683,891	638,435
Capital grant impairment - Net	13	153,793	-	211,788	-
Profit on disposal of grant assets		1,788	21,173	2,462	26,263
Bailiffing		9,000	9,000	12,394	11,164
		<b>6,097,377</b>	<b>6,550,270</b>	<b>8,396,696</b>	<b>8,124,954</b>
<b>Expenditure</b>					
Staff costs	6	2,508,870	2,445,418	3,454,965	3,033,298
Other Revenue Grant Expenses	4	1,463,028	1,273,758	2,014,736	1,579,969
Programme expenses	7	613,525	489,842	844,885	607,600
Administrative expenses	8	1,012,487	1,090,939	1,394,295	1,353,201
Currency exchange		15,891	11,305	21,885	14,023
(Profit)/loss on sale of fixed assets		(34,172)	(3,919)	(47,059)	(4,859)
Depreciation	10	509,984	528,066	702,299	655,013
Impairment - Net	10	153,793	-	211,788	-
Interest payable	9	350,965	414,442	483,314	514,074
		<b>6,594,371</b>	<b>6,249,851</b>	<b>9,081,108</b>	<b>7,752,319</b>
Operating (Deficit) taken to reserves		(496,994)	300,419	(684,412)	372,635

INTERREG IVa, Marine Tourism and Angling Development (MTAD) and INTERREG IVa IBIS grants formerly shown separately are now included within Other Revenue Grants. All amounts relate to continuing activities.

The notes on pages 70 to 99 and Appendix 1 form part of these Accounts.

## Statement of Total Recognised Gains & Losses

	Note	2015 £ Stg	2014 £ Stg	2015 €	2014 €
Surplus/Deficit on continuing operations after depreciation		(496,994)	300,419	(684,412)	372,635
Transfer into pension scheme		317,637	(401,992)	437,418	(498,631)
Actuarial (loss)/gain in respect of pension scheme		474	43,453	652	53,899
Adjustment for Deferred pension asset		(318,111)	358,539	(438,070)	444,732
Total recognised gain/(loss) relating to the year		(496,994)	300,419	(684,412)	372,635
Total recognised gain (losses) since last report		(496,994)	300,419	(684,412)	372,635
<b>Reconciliation</b>					
Opening reserves		1,687,794	1,387,375	2,156,493	1,661,937
Total recognised gain (loss) relating to the year		(496,994)	300,419	(684,412)	372,635
Currency Translation Adjustment		0	0	143,835	121,921
<b>Closing reserves</b>					
		<b>1,190,800</b>	<b>1,687,794</b>	<b>1,615,916</b>	<b>2,156,493</b>

## Balance Sheet

	Note	2015 £ Stg	2014 £ Stg	2015 €	2014 €
Tangible fixed assets	10	4,158,263	4,517,854	5,642,763	5,772,462
<b>Current Assets</b>					
Debtors and prepayments	11	1,411,794	653,583	1,915,805	835,083
Cash at bank and in hand		424,204	936,499	575,645	1,196,565
Cash at bank and in hand Interreg IVA		566,364	702,222	768,556	897,229
		<b>2,402,362</b>	<b>2,292,304</b>	<b>3,260,006</b>	<b>2,928,877</b>
<b>Current Liabilities</b>					
Creditors and accruals	12	2,208,501	1,614,816	2,996,935	2,063,252
Net Current Assets		<b>193,861</b>	<b>677,488</b>	<b>263,071</b>	<b>865,625</b>
Total Assets less Current Liabilities		4,352,124	5,195,342	5,905,834	6,638,087
Pension Liability	14	(10,954,965)	(10,141,891)	(14,865,888)	(12,958,294)
Deferred pension funding asset	14	10,954,965	10,141,891	14,865,888	12,958,294
Total Long Term Liabilities		0	0	0	0
<b>Net Assets</b>		<b>4,352,124</b>	<b>5,195,342</b>	<b>5,905,834</b>	<b>6,638,087</b>
<b>Represented By</b>					
Deferred Capital grants	13	3,161,324	3,507,548	4,289,918	4,481,594



<b>Reserves</b>					
General reserve	15	205,362	688,991	278,677	880,322
Revaluation reserve	16	985,438	998,803	1,337,239	1,276,171
<b>Total reserves</b>		<b>1,190,800</b>	<b>1,687,794</b>	<b>1,615,916</b>	<b>2,156,493</b>
<b>Total</b>		<b>4,352,124</b>	<b>5,195,342</b>	<b>5,905,834</b>	<b>6,638,087</b>

The notes on pages 70 to 99 and Appendix 1 form part of these Accounts.

J Pollock  
*Chief Executive and Accountable Officer*

15 December 2016

## Cash Flow Statement

	Note	2015 £ Stg	2014 £ Stg	2015 €	2014 €
Net cash inflow/(outflow) from continuing activities	17a	(684,113)	951,186	(942,092)	1,179,851
Capital expenditure and financial investment	17b	(270,014)	(65,797)	(371,837)	(81,615)
Net cash outflow before financing		(954,127)	885,389	(1,313,929)	1,098,236
Financing	17c	305,974	90,884	421,357	112,733
Difference on currency translation				142,979	89,279
<b>(Decrease)Increase in Cash in year</b>		<b>(648,153)</b>	<b>976,273</b>	<b>(749,593)</b>	<b>1,300,248</b>
<b>Reconciliation of net cash flow to movement in cash</b>					
Increase / (Decrease) in cash in year		(648,153)	976,273	(749,593)	1,300,248
<b>Explained as follows:</b>					
At 1 January		1,638,721	662,448	2,093,794	793,546
At 31 December		990,568	1,638,721	1,344,201	2,093,794
<b>Increase / (Decrease) in cash in year</b>		<b>(648,153)</b>	<b>976,273</b>	<b>(749,593)</b>	<b>1,300,248</b>

## Notes to the Accounts

### 1: Accounting Policies

#### 1.a) Basis of Accounting

The Accounts have been prepared in accordance with the historical cost convention as modified by the revaluation of land and buildings fixed assets. The accounts comply with the accounting and disclosure requirements issued by the Department of Finance and Department of Public Expenditure and Reform.

#### 1.b) Fixed Assets and Depreciation

From 1 January 2003 a policy was put in place whereby only assets (or groups of assets where appropriate) with costs greater than **£1,000/€1,485** have been capitalised. Prior to this all items of a capital nature were capitalised regardless of cost.

Fixed assets (other than land and buildings) are stated on the balance sheet at cost less depreciation at annual rates calculated to write off the cost of the assets over their estimated useful lives.

Land and buildings in Northern Ireland were revalued by Land & Property Services (LPS) on 31 December 2011. The Valuation was undertaken in line with Red book 5th edition published by Royal Institute of Chartered Surveyors and additions have been added to the revalued balance. In this instance depreciation has been provided to write land and buildings off over their remaining useful lives, otherwise the Agency uses the straight line method of depreciation.

Fixed asset additions are depreciated from the month of purchase and depreciation is charged in year of disposal.

The current rates applied to Fixed Asset additions are:

Land & buildings, Interpretive Centre, Weirs	Various
Boats & boating equipment	15%
Plant & Equipment	25%
Office equipment / Fixtures & Fittings	10%
Computer equipment	25%
Motor vehicles	25%

## **1.c) Currency**

The Agency's transactions are effected in both sterling and euro. Sterling is effectively the Agency's working currency. Transactions in other currencies are translated to Sterling at an average of the previous month exchange rate. Monetary assets and liabilities denominated in other currencies are translated to Sterling at the rates of exchange prevailing at the balance sheet date (closing rate). Realised gains and losses are taken to the Income and Expenditure Account.

At year end the Financial Statements are translated into euro. The Income and Expenditure is translated using the average exchange rate for the year while the Balance Sheet is translated using the closing exchange rate. The closing rate which for 2015 is £stg: €1.3570 (2014: £stg: €1.2777). The average rate for 2015 is £stg: 1.3771 (2014: £stg = €1.2404). Currency adjustments arising from this translation of the Financial Statements are reflected in all Balance Sheet Items and accordingly are disclosed in Fixed Assets (Note 10), Capital Grants (Note 13), Pension Scheme (Note 14), General Reserve Note (15) and the Revaluation Reserve (Note 16). The Bank of England rates are used. It should be noted that the results for the year would be impacted by the changes in foreign exchange rates since the accounts were signed which impacts on the translated values.

## **1.d) Grants from Sponsoring Departments**

The Agency receives its revenue grant from monies voted by the Northern Ireland Assembly and the Houses of the Oireachtas. The grant is drawn down from their Sponsor Departments on an equal 50:50 basis which funded the principal activities of the Loughs Agency as noted in the Annual Report in the current period. Capital expenditure incurred to acquire fixed assets and investments is credited to the government grant reserve from grant in aid received. On disposal of a tangible fixed asset, or redemption of a fixed investment, where applicable, the profit or loss arising is credited or charged to the Income and Expenditure Account. The balance remaining on the grant reserve in relation to the asset disposed of is then transferred to the Income and Expenditure Account.

## **1.e) Other Revenue Grants**

The Agency incurs expenditure in relation to a number of programmes and projects (see note 25 1&2 refers) which are able for grant aid. This expenditure includes amounts paid directly by the Agency and grants disbursed to

Agencies. Grant income is recognised in the Financial Statements when the related expenditure is incurred on the basis that there is reasonable assurance that the Loughs Agency will comply with conditions attached to the payment of grants. Grants received to the Sustainable Development Fund are matched with the related expenditure. Any amounts not spent at year end are recognised as deferred income.

#### **1.f) Leases**

Rentals paid under operating leases are charged to administrative costs on a straight line basis over the terms of the lease.

#### **1.g) VAT**

The Loughs Agency is not in a position to reclaim VAT. Therefore VAT is included as expenditure and where appropriate capitalised in the value of fixed assets.

#### **1.h) Provisions and Contingent Liabilities**

A provision is made in the accounts which represents a reliable estimate of probable settlements, e.g. for legal cases against the Body. A contingent liability arises for claims where there is a possible but not probable obligation to settle or a reliable monetary estimate of the obligation cannot be made. Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

### **2. North South Pension Scheme**

On 1 January 2015, the Foyle Fisheries Commission Pension (Amendment) Scheme 1979 closed and members were transferred to the North South Pension Scheme.

The Loughs Agency has adopted FRS17 in relation to accounting for pensions.

The North/South Pension Scheme was established by the North/South Implementation Bodies and Tourism Ireland Limited with effect from 29 April 2005. It is a defined benefit pension scheme which is funded annually on a pay as you go basis from monies provided by the UK and Irish Exchequers. Funding is provided to the Body by the Department of Agriculture, Environment and Rural Affairs in the North and the Department of Communications, Climate Action and Environment in the South. The scheme is administered by an external administrator.

The North South Pension Scheme consists of a number of sections with different benefit structures.

The Core Final Salary section is a final salary pension arrangement with benefits modelled on the Classic section of the Principal Civil Service Pension Scheme in Northern Ireland. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 60th birthday. Pensions in payment (and deferment) increase in line with general price inflation.

The Core Alpha section is a career averaged revalued earnings pension arrangement or CARE scheme with benefits modelled on the Alpha Section of the Principal Civil Service Pension Scheme in Northern Ireland. The Scheme provides a pension based on a percentage (2.32%) of pensionable pay for each year of active membership (the pension is increased at the start of each scheme year in line with general price inflation) and spouse's and children's pensions. Normal Retirement Age is a member's State Pension Age in the relevant jurisdiction, which is currently 67, 68 or between 67 and 68 in the UK and 68 in Ireland. Pensions in payment (and deferment) increase in line with general price inflation.

Most Core section members have benefits in both the Final Salary and Alpha Sections and new entrants who join the Scheme after 1 April 2015 will, in most cases, become members of the Core Alpha section.

Financial Reporting Standard (FRS) 17 covers retirement benefits. The liability at 31 December 2015 has been included in the financial statements and a disclosure note has been included (Note 14) detailing the actuarial review calculations, which were carried out by Xafinity Consulting using the projected unit method. This includes the results of the calculations of the pension liabilities and costs of employees (and ex-employees) of the Loughs Agency for the purposes of the accounts for the year ended 31 December 2015 and comparative figures for 2014.

Pension costs reflect pension benefits earned by employees in the period. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments. Pension liabilities represent the present value

of future pension payments earned by staff to date. Deferred pension funding represents a corresponding asset, being resources to be made available in future periods from the UK and Irish Exchequers in the manner described above.

Actuarial gains and losses arising from changes in actuarial assumptions and from experience surpluses and deficits are recognised in the Statement of Total Recognised Gains and Losses.

### 3. Revenue and Capital Grants from sponsoring departments

	Note	2015 £	2014 £	2015 €	2014 €
<b>Grants received in year</b>					
Department of Communications, Climate Action and Environment		2,060,891	2,063,296	2,838,053	2,559,313
Department of Agriculture, Environment and Rural Affairs		2,060,891	2,063,296	2,838,053	2,559,312
Clawback of grant in aid		(373,000)	0	(513,658)	0
<b>Total</b>		<b>3,748,782</b>	<b>4,126,592</b>	<b>5,162,448</b>	<b>5,118,624</b>
<b>Appropriation of grants received in year</b>					
Capitalised against fixed assets	10	305,974	90,884	421,357	112,733
Released to revenue		3,453,048	3,960,169	4,755,192	4,912,193
SDF funding being transferred to/(from) deferred grant income		(10,240)	75,539	(14,101)	93,698
		<b>3,748,782</b>	<b>4,126,592</b>	<b>5,162,448</b>	<b>5,118,624</b>

Clawback of grant in aid in 2015 relates to monies received at the end of 2015, and during 2016, which relates to reimbursements from SEUPB in respect of the IBIS/INTERREG funded project. The amount of £373,000 is a combination of reimbursements that had been submitted to SEUPB in various claims over the years and either rejected, or on which penalties were suffered. However, after the appointment of a Loughs Agency internal project management

team, new claims were submitted in 2015. These rejected/penalties claims were subsequently successfully resubmitted and reimbursed by SEUPB, and therefore grant in aid of that amount is due back to Sponsoring Bodies in a 50:50 split.

Also, during 2015, £94,179 re transfers in to the North South Pension Scheme, plus £77,119 re member contributions in year, were utilised to fund pension lump sums of retiring employees, and were therefore not remitted back to the Sponsor Departments. This total of £171,298 is reflected in the total of £3,748,782 grants received in year from Sponsor Departments.



#### 4. Other Revenue Grants

		2015		2014		2014	
	INTERREG IVa IBIS	INTERREG IVa MTAD	Total	INTERREG IVa IBIS	INTERREG IVa MTAD	Total	Total
	£	£	£	£	£	£	£
<b>Revenue Grant Income</b>							
Grant received in year	791,514	1,006,484	1,797,998	858,255	177,066	1,035,321	1,284,212
Grant receivable / (deferred) current year	115,866	0	115,866	442,827	(3,177)	439,650	545,342
Grant receivable prior year	(442,827)	3,177	(439,650)	(407,802)	154,761	(253,041)	(313,872)
	<b>464,553</b>	<b>1,009,661</b>	<b>1,474,214</b>	<b>893,280</b>	<b>328,650</b>	<b>1,221,930</b>	<b>1,515,682</b>
<b>Revenue Grant Expenditure</b>							
Grants and running costs paid current year	895,784	1,044,925	1,940,709	575,995	328,650	904,645	1,122,122
Grants payable current year	310,381	0	310,381	788,062	0	788,062	977,511
Grants payable prior year	(788,062)	0	(788,062)	(418,949)	0	(418,949)	(519,664)
	<b>418,103</b>	<b>1,044,925</b>	<b>1,463,028</b>	<b>945,108</b>	<b>328,650</b>	<b>1,273,758</b>	<b>1,579,969</b>

The mismatch between income and expenditure on the IBIS and Interreg funded project as noted above is mainly due to the timing of claims and receipt of corresponding income together with the timing of disallowances applied by SEUPB on items deemed to be ineligible spend. These items had failed to meet the eligibility criteria as set out in the terms and conditions of the letter of offer. The Interreg figures have also been affected by fluctuating currency rates. All Interreg claims and receipts were transacted in Euro, but converted to sterling for accounting purposes.

## 5. Ordinary Income

	2015 £	2014 £	2015 €	2014 €
<b>Normal activities</b>				
Licence duties	72,509	73,881	99,852	91,642
Fishery rent	2,425	5,497	3,340	6,818
	<b>74,934</b>	<b>79,378</b>	<b>103,192</b>	<b>98,460</b>
<b>Other activities</b>				
Fines and costs recovered	10,276	13,745	14,151	17,049
Sundry receipts	34,944	9	48,121	11
	<b>45,220</b>	<b>13,754</b>	<b>62,272</b>	<b>17,060</b>
<b>Total</b>	<b>120,154</b>	<b>93,132</b>	<b>165,464</b>	<b>115,520</b>

## 6. Staff Costs and Board Remuneration

### 6.a). Staff Numbers

The average monthly number of employees (full time equivalent) was:	2015	2014
Senior Management	5	5
Administrative	20	17
Field staff and inspectorate	32	35
<b>Total</b>	<b>57</b>	<b>57</b>

## 6.b). Staff and Board Costs

	2015 £	2014 £	2015 €	2014 €
Gross Salaries	1,884,540	1,880,676	2,595,200	2,332,791
Social security costs	140,001	149,031	192,796	184,858
Employers pension costs	447,370	374,970	616,073	465,113
Less Recoupments for Seconded staff	(33,945)	(32,104)	(46,746)	(39,821)
<b>Total staff costs</b>	<b>2,437,966</b>	<b>2,372,573</b>	<b>3,357,323</b>	<b>2,942,941</b>
Board remuneration	68,948	70,803	94,948	87,824
Social security costs	1,956	2,042	2,694	2,533
<b>Total Board costs</b>	<b>70,904</b>	<b>72,845</b>	<b>97,642</b>	<b>90,357</b>
<b>Total Board and staff costs</b>	<b>2,508,870</b>	<b>2,445,418</b>	<b>3,454,965</b>	<b>3,033,298</b>

Pension Interest costs are now included separately under interest payable costs see Notes 9 and 14. 2015 Gross salaries include amounts which were recouped for Bailiffing Services amounting to £27,627 (2014:£22,924) and a further £6,318 (2014 £9,180) under the Youth Employment Scheme.

## 6.c). Seconded and Temporary Staff

Staff costs above include the following	2015 £	2014 £	2015 €	2014 €
Contracted staff				
Temporary staff	43,959	14,296	60,536	17,733
<b>Total temporary staff costs</b>	<b>43,959</b>	<b>14,296</b>	<b>60,536</b>	<b>17,733</b>
<b>Salaries included under Revenue Grants</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
Gross salaries (Full Time) under INTERREG IVa expenditure (Note 4)	107,163	129,686	147,574	160,862
Social security costs (Full Time under INTERREG IVa expenditure (Note 4))	10,570	9,616	14,556	11,928
	<b>117,733</b>	<b>139,302</b>	<b>162,130</b>	<b>172,790</b>

Of the £107,163 above, £47,809 relates to IBIS and £59,354 relates to MTAD, and of the £10,570 social security costs, £3,820 relates to IBIS and £6,750 relates to MTAD. (2014-IBIS Gross £43,613 Ers £3,328/MTAD Gross £86,073 Ers £6,288).

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Salaries included under Programme Costs	2015 £	2014 £	2015 €	2014 €
Gross Salaries (Full Time) Conservation and Protection Gross Salaries (Full time) Marine Tourism and Development Gross Salaries (Full time ) Aquaculture (Note 7)	153,430	101,120	211,288	125,429
Social Security costs (Full Time) Conservation and Protection Social Security costs (Full Time) Marine Tourism and Development Social Security costs (Full Time) aquaculture (Note 7)	7,839	7,504	10,795	9,308
Gross Salaries (Full Time) INTERREG IVA Costs absorbed by LA (Note 7)	19,721	0	27,158	0
Social Security (Full Time) INTERREG IVA Costs absorbed by LA (Note 7)	997	0	1,373	0
Gross Salaries (Temporary Staff)	0	57,744	0	71,625
	<b>181,987</b>	<b>166,368</b>	<b>250,614</b>	<b>206,362</b>

## 6.d). Chief Executive's Costs

Age 57	2015 £	2014 £	2015 €	2014 €
Gross	59,138	59,490	81,439	73,791
Social security costs	5,880	5,951	8,097	7,382
Other pension costs	4,210	4,860	5,798	6,028
	<b>69,228</b>	<b>70,301</b>	<b>95,334</b>	<b>87,201</b>

The Chief Executive is an ordinary member of the North South Pension Scheme.

## 6.e) Senior Management Costs

Director of Development Kevin Wilson BIK 2015 £5,716/€7,872 (2014 £2,496 /€3,096).

No other senior management staff received any benefits in kind. Benefits in kind are not included in the remuneration figures shown below.

Other senior management / directors	Age	2015			2014		
		Gross	Social Security Costs	Other Pension Costs	Gross	Social Security Costs	Other Pension Costs
		£	£	£	£	£	£
John Pollock (CEO)	57	59,138	5,880	4,210	59,490	5,951	4,860
Kevin Wilson (Development)	42	47,221	4,234	3,250	48,506	4,437	3,763
John McCartney (Conservation and Protection)	56	51,341	4,801	3,651	52,648	5,005	4,278
Barry Fox (Aquaculture & Shellfisheries)	42	45,402	4,555	2,615	44,249	4,757	3,447
Sharon McMahon (Corporate Services)	50	46,116	4,076	2,494	23,182	2,075	1,873
		<b>249,218</b>	<b>23,546</b>	<b>16,220</b>	<b>228,075</b>	<b>22,225</b>	<b>18,221</b>

**6.f). Board members remuneration including social security costs**

	2015	2014	2015	2014
	£	£	€	€
Mr Winston Patterson (Chairperson) *	8,670	9,048	11,940	11,223
Mr Alan McCulla (Vice Chairperson)	6,690	6,690	9,213	8,298
Mr Laurence Arbuckle *	6,017	6,279	8,286	7,788
Mr Michael Murphy	5,235	5,235	7,209	6,493
Mr Joe Miller	5,235	5,235	7,209	6,493
Mr Jim Wilson	4,962	5,235	6,833	6,493
Mr Don Tipping *	6,017	6,279	8,286	7,788
Mr Andrew Duncan *	6,017	6,279	8,286	7,788
Mr Michael McCormick *	6,017	6,279	8,286	7,788
Mrs Teresa McLaverty*	5,235	5,235	7,209	6,493
Mr Seamus Rodgers*	5,574	5,816	7,676	7,214
Mrs Phil Mahon	5,235	5,235	7,209	6,493
	<b>70,904</b>	<b>72,845</b>	<b>97,642</b>	<b>90,352</b>

Board members' salaries are not pensionable.

\*Republic of Ireland Board members were paid in Euro at the agreed Euro amounts. Board members expenses in 2015 were: £2,762/€3,803 (2014: £1,835/€2,345).

## 7. Programme expenses

	2015	2014	2015	2014
Programme expenses	£	£	€	€
Conservation & Protection	227,390	201,459	313,139	249,891
Marine Tourism & Angling Development	251,787	169,560	346,736	210,322
Sustainable Development Fund	88,239	56,730	121,514	70,368
Aquaculture	45,140	55,825	62,162	69,245
INTERREG IVa MTAD	969	3,837	1,334	4,759
INTERREG IVa IBIS	0	2,431	0	3,015
	<b>613,525</b>	<b>489,842</b>	<b>844,885</b>	<b>607,600</b>

£308,565 /€424,925 has been spent on Sustainable Development over the last 4 years and a further £65,435/€88,795 remains to be spent from the total of £374,000/€513,720 drawn down under funding agreement from the Sponsor Departments. This has been included in Note 25 and £65,435/€88,795 has been set as deferred income to be spent in 2016.

## 8. Administrative Expenses

	2015 £	2014 £	2015 €	2014 €
Staff training	27,710	28,418	38,159	35,252
Bank charges	2,892	1,982	3,983	2,458
Postage	9,496	7,541	13,077	9,354
Advertising	35,629	34,748	49,065	43,101
Light and heat	33,752	41,706	46,480	51,732
Telephone	46,864	32,808	64,536	40,695
Rent	44,162	42,458	60,815	52,665
Insurance	164,249	163,189	226,187	202,420
MMV Ostrea – Salvage Costs	3,923	0	5,401	0
Audit fees	19,814	20,086	27,286	24,915
Accountancy fees	18,186	14,673	25,044	18,200
Motor vehicle expenses	68,011	100,189	93,658	124,274
Boat stores	1,296	397	1,785	492
Boat maintenance	38,597	61,752	53,152	76,597
Printing and stationery	34,330	39,103	47,276	48,503
Licence dealers commission	6,109	7,009	8,413	8,694
Maintenance and repairs	81,802	46,128	112,650	57,217
Miscellaneous	176	46	242	57
Travelling and conference expenses	83,551	87,014	115,058	107,932
Hospitality	4,079	6,951	5,617	8,622
Health and safety	12,081	29,432	16,637	36,507
Cleaning	10,838	13,044	14,925	16,180
Computer consumables and maintenance	50,587	63,547	69,663	78,824
Other equipment costs	44,263	47,018	60,955	58,321
Subscriptions	55,026	75,656	75,776	93,844
Surveys	0	816	0	1,012
Legal and professional fees	108,175	116,607	148,968	144,640
Tagging expenses	0	2,722	0	3,376
Licence Fees	3,986	3,763	5,489	4,668
Translation Costs	2,903	2,136	3,998	2,649
	<b>1,012,487</b>	<b>1,090,939</b>	<b>1,394,295</b>	<b>1,353,201</b>



## 9. Interest Payable

	2015 £	2014 £	2015 €	2014 €
Pension Interest Cost (Note 14e)	350,965	414,442	483,314	514,074
	<b>350,965</b>	<b>414,442</b>	<b>483,314</b>	<b>514,074</b>

10. Tangible Fixed Assets

	Land & buildings	Weirs	Interpretive centre	Boats & boating equipment	Fixtures & fittings	Plant	Office equipment	Computer equipment	Motor vehicles	Total	Total
Cost	£	£	£	£	£	£	£	£	£	£	£
At 1 January 2015	2,952,446	1,400,237	508,311	1,843,521	62,828	1,199,003	53,231	385,552	488,632	8,893,761	12,047,106
Additions	85,793	0	0	0	0	36,837	20,561	68,613	94,170	305,974	421,357
Disposals	0	0	0	0	0	0	0	0	(117,369)	(117,369)	(161,629)
Impairment – MMV Ostrea				(901,077)						901,077	1,240,873)
At 31/12/2015	3,038,239	1,400,237	508,311	942,444	62,828	1,235,840	73,792	454,165	465,433	8,181,289	11,065,961
<b>Depreciation</b>											
At 1 January 2015	207,104	701,929	209,054	1,408,698	40,324	1,091,433	25,117	335,297	356,951	4,375,907	5,871,053
Charge for year	84,972	56,010	20,333	167,563	5,892	54,032	5,959	28,044	87,179	509,984	702,299
Depreciation on disposal	0	0	0	0	0	0	0	0	(115,581)	(115,581)	(159,167)
Impairment – MMV Ostrea				(747,284)						(747,284)	(1,029,085)
At 31/12/2015	292,076	757,939	229,387	828,977	46,216	1,145,465	31,076	363,341	328,549	4,023,026	5,385,100
<b>Net Book Value</b>											
At 31/12/2015	2,746,163	642,298	278,924	113,467	16,612	90,375	42,716	90,824	136,884	4,158,263	5,680,861
Currency Translation Adjustment											(38,098)
At 31/12/2014	2,745,342	698,308	299,257	434,823	22,504	107,570	28,114	50,255	131,681	4,517,854	6,176,053
Currency Translation Adjustment											(403,591)
											5,772,462

The currency translation adjustment is the difference between the net book value of fixed assets calculated using the current year end exchange rate and their net book value using the previous year's rate of exchange.

### **Note 10 Fixed Assets (Continued) - MMV Ostrea**

A research vessel owned by the Agency (the MMV Ostrea) sank on 15 December 2015. The vessel had originally cost £901,077 and its purchase had been funded by the Agency and funds provided by the Northern Ireland sponsor department and the EU. At 31 December 2014 the carrying value of the boat was £203,000. The current salvage value is estimated at £50,000. The boat has been written down to its estimated salvage value in the 2015 financial statements. The additional impairment charge of £153,000 in 2015 is matched by a release of unamortised capital grants of an equivalent amount. As a result, there is no overall effect on the Income and Expenditure Account. Insurance proceeds of £1.02 million were received in 2016. This is included in other debtors (note 11) and other creditors (note 12). The full amount has been recognised as a creditor within the financial statements in accordance with the Body's Financial Memorandum 2005 as it is due back to the Sponsoring Departments.

### **11. Debtors and Prepayments**

	<b>2015</b> £	<b>2014</b> £	<b>2015</b> €	<b>2014</b> €
Trade debtors	36,265	16,787	49,212	21,449
Prepayments	159,509	167,962	216,454	214,605
Bailiffing	9,000	9,000	12,213	11,499
Other debtors	1,091,154	17,007	1,480,696	21,730
Grants receivable	115,866	442,827	157,230	565,800
	<b>1,411,794</b>	<b>653,583</b>	<b>1,915,805</b>	<b>835,083</b>

### **12. Creditors and Accruals**

	<b>2015</b> £	<b>2014</b> £	<b>2015</b> €	<b>2014</b> €
Trade creditors	148,875	34,682	202,023	44,313
Accruals	279,366	300,152	379,100	383,506
Other creditors	1,404,444	413,069	1,905,830	527,778
Grants payable	310,381	788,062	421,187	1,006,907
Deferred Grant	65,435	78,851	88,795	100,748
	<b>2,208,501</b>	<b>1,614,816</b>	<b>2,996,935</b>	<b>2,063,252</b>

Increase in other debtors relates to insurance proceeds received, post year end, in respect of MMV Ostrea. This amount is also reflected in other creditors at 31 December 2015 as grant in aid payable back to sponsoring departments. Decrease in Grants payable relates to EU programmes in relation to transfers to partners owing at 31 December 2015. Deferred grant of £65,435/€88,795 relates to SDF fund (2014:- £78,851/€100,748 relating to both SDF and an INTERREG deferred grant element).

### 13. Capital Grants

		DAERA	Local Govt	EU Funds	Total	Total
Gross capital grant	Note	£	£	£	£	€
Additions	3	305,974	0	0	305,974	421,357
Disposals		(117,369)	0	0	(117,369)	(161,629)
Impairment – MV Ostrea		(476,077)		(425,000)	(901,077)	(1,240,873)
At 31 December 2015		<b>3,756,683</b>	<b>933,094</b>	<b>2,585,120</b>	<b>7,274,897</b>	<b>9,717,278</b>
<b>Grant amortisation</b>						
Amortised in year		351,994	36,050	108,573	496,617	683,891
Eliminated on disposal		(115,581)	0	0	(115,581)	(159,167)
Impairment – MV Ostrea		(394,784)	0	(352,500)	(747,284)	(1,029,085)
At 31 December 2015		<b>2,379,374</b>	<b>610,048</b>	<b>1,124,151</b>	<b>4,113,573</b>	<b>5,347,074</b>
<b>Unamortised capital grants</b>						
At 31 December 2015		<b>1,377,309</b>	<b>323,046</b>	<b>1,460,969</b>	<b>3,161,324</b>	<b>4,370,204</b>
Currency Translation Adjustment						(80,286)
						<b>4,289,918</b>
At 1 January		<b>1,506,410</b>	<b>359,096</b>	<b>1,642,042</b>	<b>3,507,548</b>	<b>4,846,988</b>
Currency Translation Adjustment						(365,394)
						<b>4,481,594</b>

## **14. Pension Scheme**

The Loughs Agency employees are members of the North South Pension Scheme. This Scheme consists of a number of sections with different benefit structures. For further details see Note 2.

The Scheme shows a net liability position (netted off with pension deferred asset) on the face of the Balance sheet and is based on the Xafinity actuarial valuation at 31st December 2015. Sponsor Departments will meet pension liabilities as they fall due on a yearly basis and within agreed limits. Pension payments were also made to individuals who retired in previous years.

Note 2 highlights that the Loughs Agency has now joined the North South Pension Scheme with effect from 1st January 2015.

### **14.a). Xafinity FRS17 Review at 31 December 2015**

As regards the FRS calculations Xafinity noted the following:-

The liability and cost calculations have been based on an actuarial valuation carried out as at 31 December 2007, updated to allow for the actual salary and pension rolls as at the effective date of the calculations.

**14.b). Future Pension Arrangements**

<b>Assumptions</b>			<b>2015</b>	<b>2014</b>
Discount rate - North			3.7%	3.6%
Discount rate - South			2.65%	2.1%
Rate of inflation - North			1.9%	2%
Rate of inflation - South			2%	2%
Rate of increase in salaries - North			2.9%	3%
Rate of increase in salaries - South			3%	-
Rate of increase in pensions - North			1.9%	3%
Rate of increase in pensions - South			2%	-
	<b>2015</b>	<b>2015</b>	<b>2014</b>	<b>2014</b>
	<b>Male</b>	<b>Female</b>	<b>Male</b>	<b>Female</b>
Average expected life at age 65 for	Years	Years	Years	Years
Members currently aged 65	21.90	23.80	22.10	24.30
Members currently aged 45	23.10	25.30	23.50	25.80

#### 14.c). Pension Liability

	2015 £	2014 £	2015 €	2014 €
At 1 January	10,141,891	9,053,187	12,958,294	10,844,813
Benefits paid during the year	(409,572)	(209,455)	(564,022)	(259,808)
Member contributions	107,148	150,208	147,554	186,318
Current Service costs	447,370	374,970	616,073	465,113
Transfers in from unfunded Pensions Schemes *	317,637	401,992	437,418	498,631
Interest on Scheme Liabilities	350,965	414,442	483,314	514,074
Actuarial (loss) /gains	(474)	(43,453)	(652)	(53,899)
Difference on currency translation			787,909	763,052
At 31 December	<b>10,954,965</b>	<b>10,141,891</b>	<b>14,865,888</b>	<b>12,958,294</b>

\* There were a number of transfers made from unfunded pension schemes in respect of employee's prior service elsewhere. These transfers amounted to £719,629/€991,001 as at 31 December 2015. In 2016 financial year there were an additional £7,382/€10,166 transferred into the North South Pension Scheme from other schemes. These will be taken into consideration in Xafinity's actuarial report as at 31 December 2016.

## 14.d). Deferred Funding for Pensions

The Loughs Agency recognises as an asset a deferred funding asset of **£10,954,965/€14,865,888** as at 31 December 2015 (2014: **£10,141,891/€12,958,294**). The net deferred funding for pensions recognised in Income & Expenditure in 2015 includes:

	2015 £	2014 £	2015 €	2014 €
<b>Deferred Funding for Pensions</b>				
Funding recoverable in respect of the current year pension costs	798,335	939,620	1,099,387	1,165,505
Benefits paid during the year	(409,572)	(209,455)	(564,022)	(259,808)
	<b>388,763</b>	<b>730,165</b>	<b>535,365</b>	<b>905,697</b>

## 14.e). Analysis of amount charged to operating profit

	2015	2014	2015	2014
<b>Analysis of the amount charged to operating profit</b>				
Service cost (Note 6b)	447,370	374,970	616,073	465,113
Interest on pension liabilities (Note 9)	350,965	414,442	483,314	514,074
<b>Total operating charge</b>	<b>798,335</b>	<b>789,412</b>	<b>1,099,387</b>	<b>979,187</b>

## 14.f). Scheme History

<b>History of experience gains and losses</b>	2015	2014	2015	2014
Experience gains and losses on liabilities	0	0	0	0
Percentage of scheme liabilities	0	0	0	0
Total amount recognised in STG	(474)	(43,453)	(652)	(53,899)
Percentage of scheme liabilities	0%	0%	0%	0%



#### 14.g). Deferred Funding Asset

Deferred Funding Asset for pension	2015 £	2014 £	2015 €	2014 €
Balance at 1 January	10,141,891	9,053,187	12,958,294	10,844,813
Increase in deferred funding for pension assets	813,074	1,088,704	1,119,685	1,350,428
Currency Adjustment			787,909	763,053
<b>Balance at 31 December</b>	<b>10,954,965</b>	<b>10,141,891</b>	<b>14,865,888</b>	<b>12,958,294</b>

#### 15. General Reserve

	2015 £	2014 £	2015 €	2014 €
At 1 January	688,991	375,207	880,322	449,460
(Deficit)/surplus for the year	(496,994)	300,419	(684,412)	372,635
Transfer into pension scheme	317,637	401,992	437,418	498,631
Revised Transfer from revaluation reserve	13,365	13,365	18,405	16,578
Actuarial (loss)/gain on pension scheme	474	43,453	652	53,899
Adjustment for Deferred Pension asset	(318,111)	(445,445)	(438,070)	(552,530)
Difference on currency translation			64,362	41,649
<b>At 31 December</b>	<b>205,362</b>	<b>688,991</b>	<b>278,677</b>	<b>880,322</b>

## 16. Revaluation Reserve

	2015 £	2014 £	2015 €	2014 €
At 1 January	998,803	1,012,168	1,276,171	1,212,477
Transfer from/(to) Income and Expenditure Account	(13,365)	(13,365)	(18,405)	(16,577)
Difference on currency translation			79,473	80,271
<b>At 31 December</b>	<b>985,438</b>	<b>998,803</b>	<b>1,337,239</b>	<b>1,276,171</b>

## 17. Notes to the Cashflow Statement

### 17.a). Net cashflow from operating activities

	Note	2015 £	2014 £	2015 €	2014 €
Operating (deficit)/surplus		(496,994)	300,419	(684,412)	372,635
Loss / (profit) on disposal of fixed assets		(34,172)	(3,919)	(47,059)	(4,859)
Depreciation	10	509,984	528,069	702,299	655,017
Capital grant release	13	(496,617)	(514,701)	(683,891)	(638,435)
Net Deferred Pension funding	14	(388,763)	(730,165)	(535,365)	(905,697)
(Profit) on disposal of capital grant assets		(1,788)	(21,173)	(2,462)	(26,263)
(Increase)/ decrease in debtors	11	(758,211)	(40,438)	(1,080,722)	(100,599)
Increase/(decrease) in creditors	12	593,685	702,929	933,683	970,903
Pension service cost	14	798,335	939,620	1,099,387	1,165,505
Pension benefits paid	14	(409,572)	(209,455)	(564,022)	(259,808)
Difference on currency translation				(79,528)	(48,548)
<b>Net cash (outflow)/inflow from continuing activities</b>		<b>(684,113)</b>	<b>951,186</b>	<b>(942,092)</b>	<b>1,179,851</b>

### 17.b). Net cash outflow from capital expenditure and financial investment

	Note	2015 £	2014 £	2015 €	2014 €
Purchase of tangible fixed assets	10	(305,974)	(90,884)	(421,357)	(112,733)
Proceeds from disposal of tangible fixed assets		35,960	25,087	49,520	31,118
<b>Net cash outflow from capital expenditure and financial investment</b>		<b>(270,014)</b>	<b>(65,797)</b>	<b>(371,837)</b>	<b>(81,615)</b>

### 17.c). Net cash inflow from financing

	Note	2015 £	2014 £	2015 €	2014 €
Capital grants received	13	305,974	90,884	421,357	112,733
<b>Net cash inflow from financing</b>		<b>305,974</b>	<b>90,884</b>	<b>421,357</b>	<b>112,733</b>

## 18. Commitments

### Capital Commitments

Capital Commitments	2015 £	2014 £	2015 €	2014 €
Contracted for	0	118,811	0	151,805
	0	118,811	0	151,805

There were no Capital Commitments at 31 December 2015.

## 19. Contingent Liabilities

As at 31 December 2015 the Agency was engaged in bringing a number of civil legal cases relating to pollution incidents. These remain ongoing and the Agency would only become liable for legal costs (estimated £120,000/€153,000) in the event that the proceedings were unsuccessful. In the event that the proceedings are successful the estimated settlement costs outlined above will be discharged by the Defendants. Furthermore the Agency has been engaged in an arbitration process with one of its partners under the INTERREG Marine Angling & Tourism Programme. The partner is requesting monies in respect of currency losses (estimated £41k / €56k) incurred as a result of a grant being paid to them in Euros under the programme. This remains an ongoing potential contingent liability.

## 20. Post Balance Sheet Events

There have been no significant events outside the year end which affect these accounts.

## 21. Operating Lease

At 31 December 2015 the Agency had an annual commitment under a 5 year short term business letting agreement for the 1st and 2nd floors of the Darcy Magee Centre, Dundalk Street, Carlingford of €16,800 per year. 2015: £12,380/€16,800 (2014: £13,149/€16,800). The lease agreement is due for renewal on 15 July 2017.

A three year lease agreement is in place for rental of an external storage unit in Carlingford. It is due for renewal on 1 August 2017. Stg 2015: £12,000/€16,284 (2014: £12,000/€15,332).

A three year lease agreement is in place for rental of the Greencastle office. It is due for renewal 01 September 2017. 2015: £6,526/€8,856 (2014: £7,509/€9,594).

A five year lease agreement is in place for additional storage at Foyle Port and Harbour Lisahally. It is due for renewal 1 July 2017. 2015: £2,500/€3,393 (2014: £2,500/€3,194).

A three year lease agreement is in place for disaster recovery site at Pennyburn Industrial Estate. It is due for renewal 1 December 2017. 2015: £4,680/€6,351.

The annual amount payable is shown in the table below and categorised within the period when the operating lease expires.

Expiry	2015 £	2014 £	2015 €	2014 €
< 1 year	0	0	0	0
2-5 years	38,086	38,086	51,682	48,662
> 5 years	0	0	0	0

## 22. Related Party Transactions

The Foyle, Carlingford and Irish Lights Commission (Loughs Agency) is a North South Implementation Body sponsored by the Department of Agriculture, Environment and Rural Affairs in the North (DAERA) and the Department of Communications, Climate Action and Environment in the South (DCCAE). The Departments are regarded as related parties. During the period Loughs Agency has had various transactions with these Departments.

The Agency is Lead Partner for two INTERREG IVa funded projects, INTERREG IVa MTAD (Marine Tourism and Angling Development) and INTERREG IVa IBIS (Integrated Aquatic Resources Management between Ireland, Northern Ireland and Scotland). The partners for INTERREG IVa MTAD were Londonderry Port, Donegal Council, Limavady Borough Council (now Causeway Coast and Glens Borough Council) and Rivers Agency. The partners for IBIS are Glasgow University in Scotland and Queens University Belfast.

None of the members of key management staff or other related parties has undertaken any material transactions with the Loughs Agency during the period.

The Agency acting on its own behalf and also on behalf of local external parties received an out of court settlement on 16th June 2009 of **£500,000** in lieu of several pollution incidents from 1999 to 2004. Part of the terms of the agreement were that monies were to be spent on river rehabilitation works in accordance with national guidelines and overseen by a trust to ensure this money was kept separate from the Agency's core funding. The money was held by the Agency's solicitor in a high interest account until it was transferred to the Loughs Agency in February 2011 along with interest earned. The balance held by the Loughs Agency on behalf of this Trust on 4th August 2015 was **£516,957** and on that date, it was transferred from the Loughs Agency to the Strule Tributaries and Rivers Trust Limited.

During 2015 a member of the Senior Management Team joined the Board of a community based organisation. This is an organisation with which the Loughs Agency carried out transactions totalling £20,850/€28,710 during 2015.

This has resulted in the Agency carrying out a full review of internal controls and a revised Conflict of Interest Policy has been implemented.

## **23. Losses and Special Payments**

There were no special payments for the year ended 31 December 2015. A Toyota Hilux vehicle was included in the Losses Register in 2015 due to an accident that occurred during the year which had an insurance payout figure of £8,750/€12,050.

On 15 December 2015 the Loughs Agency were made aware that the research vessel the MMV Ostrea had sunk at the Foyle Marina. The cause of the loss is unknown and an investigation as to the cause will be carried out by experts. The insured value of the boat was £1.8m. The insurance claim was settled with insurers Sunderland Marine for £1,022,500 in 2016. See Note 10 for impairment of this vessel.

## **24. Financial Instruments**

### **24.a) Financial instruments**

Due to the non - trading nature of its activities, and the way in which the Loughs Agency is financed, it is not exposed to the degree of financial risk faced by business entities. The Loughs Agency has very limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day - to - day operational activities and are not held to change the risks facing the Agency in undertaking its activities.

The Agency's financial instruments mainly consist of cash, trade debtors and trade creditors.

### **24.b) Liquidity, Interest Rate and Foreign Currency Risk**

The Agency's net revenue resource requirements are financed by resources voted annually by the Northern Ireland Assembly and Dáil Éireann, as is its capital expenditure. It is not therefore exposed to significant liquidity risks. The Agency does not access funds from commercial sources and so is not exposed to significant interest rate risk. The Agency's transactions are effected in the currencies of each part of the island, with realised gains and losses being taken to the Income and Expenditure account. The Agency's exposure to foreign currency risk is not significant as it receives agreed levels of funding

from its Sponsor Departments, in sterling and does not engage in trading activities.

## 25. Special EU Programmes

1) In July 2009, the Agency received a Letter of Offer from the Special EU Programmes Body to the value of **€4,000,000** to progress its marine tourism strategy under the INTERREG IVa programme. The programme of works was completed in 2015. Claims have been processed by the Loughs Agency in 2015 for expenditure that has been incurred on this programme amounting to **£1,044,925/€1,438,966**. This was 100% grant funded. **£1,119,580/€1,541,774** was actually paid to Partner organisations in 2015. Currency differences arose as grant was receivable in euro and claims were payable in both sterling and euro.

<b>Interreg IV Marine Tourism</b>	<b>2015</b>	<b>2014</b>
Grant Receivable/(deferred) at beginning of period	(3,177)	(154,76)
Claims processed in year in relation to 100% grant aided expenditure	1,044,925	328,650
Grant income received	(1,006,484)	(177,06)
Unclaimable/Disallowed	(4,618)	0
Currency over life of MATD INT IVA Project	(30,646)	0
Grant Receivable/(deferred) at period end	0	(3,177)

(2) The total project budget for the IBIS project was **£8,694,063/€11,108,404** and **£6,017,968/ €7,689,158** of this is eligible to be grant aided with a grant amount receivable of **£4,937,442/ €6,308,570** over the life of the programme. The grant amounts were split between the Agency, Glasgow University and Queens University.

# Loughs Agency Annual Report and Accounts **2015**

The total grants are set out below showing the cumulative position at the 31st December 2015 as well as the activity during that year.

	Grant	Cumulative to 31st December 2013 and 2014 £	Activity To 31st December 2015 £	Total Cumulative To 31st December 2015 £
Loughs Agency	752,846	582,400	177,988	760,388
Glasgow University	3,102,039	2,966,741	85,178	3,051,919
Queens University	1,082,557	890,190	154,937	1,045,127
<b>Total</b>	<b>4,937,442</b>	<b>4,439,331</b>	<b>418,103</b>	<b>4,854,434</b>

As outlined in Accounting Policy 1(e) the Agency's Financial Statements recognise all the costs incurred by it in relation to this project. The Agency record only amounts disbursed by way of grants to its partner agencies (Glasgow University and Queens University). Matched funding provided by those agencies is recognised in the Financial Statements of those entities only.

(3) Under agreement from the Sponsor Departments **£100,000** of income was received in each of the years 2012 and 2013, and £96,000 in 2014. A further £86,000 was received in 2015, totalling **£382,000**, to be spent on Sustainable Development Projects (SDF). **£308,565** of these funds have been spent at the 31 December 2015. The remaining **£73,435** has been committed to Sustainable Development Projects and will be fully exhausted in 2016.

There were no other commitments other than operating leases see note 21.



## Appendix 1 Account Direction

ACCOUNT DIRECTION GIVEN BY THE NORTHERN DEPARTMENT OF AGRICULTURAL AND RURAL DEVELOPMENT, THE SOUTHERN DEPARTMENT OF COMMUNICATIONS, MARINE AND NATURAL RESOURCES WITH THE APPROVAL OF THE FINANCE DEPARTMENTS, IN ACCORDANCE WITH THE NORTH SOUTH CO-OPERATION (IMPLEMENTATION BODIES) (NORTHERN IRELAND) ORDER 1999 AND THE BRITISH-IRISH AGREEMENT ACT 1999.

The Annual Accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year, and the state of affairs as at the year end. Subject to this requirement, the Loughs Agency shall prepare for the financial period ended 31 December 2000 and subsequent years in accordance with:

- a) The North South Implementation Bodies Annual Reports and Accounts Guidance;
- b) Other guidance which Finance Departments may issue from time to time in respect of accounts which are required to give a true and fair view; and
- c) Any other specific disclosures required by Sponsor Departments.

Except where agreed otherwise with finance departments, in which case the exception shall be described in the notes to the accounts.

Signed by authority of the Department of Agriculture, Environment and Rural Affairs

Gerald Lavery

Date 3rd August 2001

Signed by authority of the Department of Communications, Climate Action and Environment

Maurice Mullen

Date 6th September 2001

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