

2016

Loughs Agency Annual Report & Accounts 2016



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2016

For the period ended December 2016

North/South Body



Foras Thuaidh/Theas

a Cross Border body

Loughs Agency

Annual Report and Accounts

for the period ended 31 December 2016

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

Due to the retirement of John Pollock CEO, on 28th February 2017 I was appointed Designated Officer on 1st March 2017, and I am delighted to present the 2016 Annual Report and Accounts for Loughs Agency. This report only gives a brief glimpse at a very high level, the many activities carried out by the Agency during 2016 in order to delivery our statutory remit.

Throughout 2016 the Agency continued to embed good governance and accountability practices. We continued to consolidate and build upon our past successes with completion of our Corporate Plan 2014 - 2016 and I look forward to continuing this work through the new Corporate Plan 2017 - 2019.

We worked with many partners and stakeholders to enable delivery of shared visions and aspirations by pooling our limited resources, like all public bodies, we sought to deliver more with less.

Conservation, protection and development of the fisheries resource of the Foyle and Carlingford Areas, remains the driving force of our statutory remit. During the year we continued to deliver our protection initiatives. We carried out many scientific surveys and studies to aid and inform management decisions, while striving to increase public awareness and commitment to our environment and aquatic biodiversity.

Marketing and promoting the resources of both loughs continued to be one of our key priorities in 2016. The Agency hosted and attended events locally, nationally and internationally, with one of the key events the 25th UK Police Sport National Sea Angling Championships held at Benone strand.

I was delighted to welcome Mr Laurence Arbuckle as the new Chair of the Board and Mr Andrew Duncan as Vice Chair together, with six new appointed members. I would like to thank the outgoing Chair Mr Winston Patterson, Vice Chair Mr Alan McCulla and the outgoing Board Members, for their commitment, advice and direction over the last 10 years.

I wish to express my appreciation to our Sponsor Departments and their staff who provided support to the Agency tirelessly throughout the year.

Once again I would like to pay tribute to the staff of the Agency for their continuing dedication, enthusiasm and commitment to ensuring delivery of the organisation's core objectives.

Sharon McMahon
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 Foyle Carlingford and Irish Lights Commission (FCILC) Board comprises of 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.

Details of the Board membership are as follows:

Mr Winston Patterson Chairperson	(Term ended on 12 December 2016)
Mr Alan McCulla Vice Chairperson	(Term ended on 12 December 2016)
Mr Laurence Arbuckle Chairperson	(Appointed Chair on 12 December 2016)
Mr Andrew Duncan Vice Chairperson	(Appointed Vice Chair on 12 December 2016)
Mr Michael Murphy	Member
Mr Michael McCormick	Member
Mrs Phil Mahon	Member
Mr Terry McWilliams	Member
Mrs Theresa McLaverty	Member (Term ended on 12 December 2016)
Mr Don Tipping	Member (Term ended on 12 December 2016)
Mr Seamus Rodgers	Member (Term ended on 12 December 2016)
Mr Allan Ewart	Member (Appointed on 13 December 2016)
Mrs Fiona Walsh	Member (Appointed on 13 December 2016)
Mr Ian McCrea	Member (Appointed on 13 December 2016)
Mr Patrick Gibbons	Member (Appointed on 13 December 2016)
Mr Alastair Patterson	Member (Appointed on 13 December 2016)
Ms Heather Mackey	Member (Appointed on 13 December 2016)

Board Meetings

No:	Date
96	16th February 2016
97	6th April 2016
98	8th June 2016
99	5th July 2016
100	7th September 2016
101	7th December 2016

Minutes of the above meetings are available on the Agency's website www.loughs-agency.org

North/South Ministerial Council

During 2016, the Agency attended one NSMC Aquaculture and Marine Sectoral meeting on 14th September.

Details of the above meeting is available on the NSMC website:
www.northsouthministerialcouncil.org/

Corporate Governance

The Agency continued to meet its Corporate Governance responsibilities. This was evidenced 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.

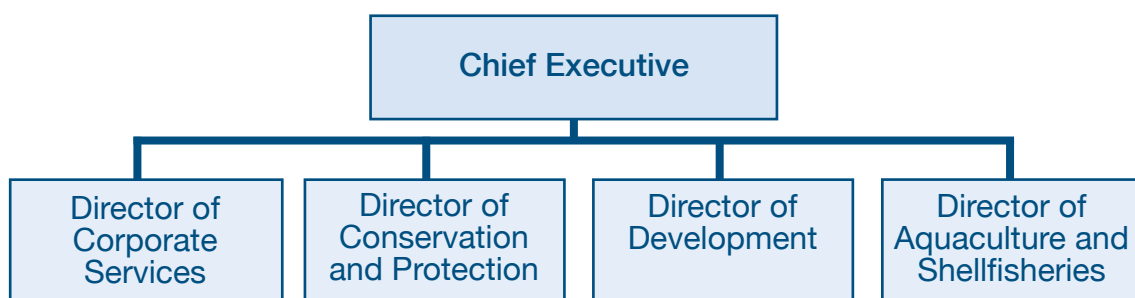
The Agency monitored its expenditure against approved budgets on a regular basis and reported any variances to its Sponsor Departments; the Department of Agriculture, Environment and Rural Affairs (DAERA) and the Department of Communications, Climate Action and Environment (DCCAE).

The Agency received a “Satisfactory” Internal Audit rating.

Staffing

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

Senior Management Organisational Chart as at 31 December 2016



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.

Complaints Handling

The Agency has a complaints handling procedure. The procedure can be found at www.loughs-agency.org/about-us/customer-service. The Agency is pleased to report no complaints were received in 2016.

Development

2016 represented the final year of the 2014-2016 Corporate Planning Period, with staff continuing to act in accordance with the Agency's 2015-2022 Strategic Development Plan. This Plan encompasses 5 themes; developing the resource, resourcing delivery, providing authentic experiences, improving customer care and working together.

Marketing

The Agency continued to market the Foyle and Carlingford Areas through marine tourism, angling development, education and outreach programmes. The Agency hosted 3 events, exhibited at 24 and supported 33 events such as the Foyle Maritime Festival and Centennial Events in Carlingford Lough. These events created opportunities to reach and engage with people locally, nationally and internationally.

Environmental Education

2016 comprised Year 2 of the Maritime Ambassador Project. The Heritage Lottery Fund - Young Roots Programme funded the Foyle Ambassadors Programme 2016. The Agency, in partnership with the Education Authority, delivered the Programme to 30 teenagers from the Foyle area.

The Agency's Riverwatch Aquarium and Visitor Centre welcomed 20,000 visitors and delivered 134 workshops both in schools and at the Centre. The Greencare North West Programme provided funding that enabled the installation of the Foyle Wetlands Project log cabin to act as an environmental activity-learning centre.

Angling

Marketing and promotional activities resulted in a 6.2% increase in licence sales. This helped secure the Foyle and Carlingford Areas as prominent angling destinations.

In 2016, the Agency hosted 2, and supported 16, angling events. 87 participants attended the 25th UK Police Sport National Sea Angling Championships and the Newry Canal Open Day welcomed 220 anglers. 578 Angling CAST Awards were issued.

Marine Tourism

The Agency partnered with the Newry Maritime Association and the Kilkeel Development Association to support the GI Jive Festival in July and the Centenary illumination of the Haulbowline Lighthouse Tower throughout August in tribute to the 94 persons who lost their lives in the Connemara/Retriever Maritime Tragedy. A memorial was unveiled in November comprising a stern plate and 'bitts' (or bollards) from the shipwreck. The Agency also supported the summer Carlingford Oyster Festival and Greenore Maritime Festival.

The River Foyle provided a stunning backdrop for the Clipper 2015-16 Round the World Yacht Race. The Loughs Agency was a festival delivery partner, providing over 1,000 authentic and memorable water-based experiences.

The Agency was a partner on the Slow Adventure in Northern Territories (SAINT) Project, funded under the Northern Periphery and Arctic (INTERREG VB) Programme.

25,000 people attended the Year of Food 2016. This event was hosted in Northern Ireland with a "slow food" theme and showcased the flat Irish Oyster. The Agency worked with pupils from North West Regional College at the event to increase their understanding of the native species.

Sustainable Development Fund

The Loughs Agency's Sustainable Development Fund (SDF) continued to provide opportunities for public, private and community/voluntary sectors to apply for £7,500 of financial assistance in the following areas:

- River access measures;
- Marine access measures;
- Accommodation improvements benefiting Marine Tourism/Angling;
- New or improved marine/angling experiences;
- Training and skills development;
- Festivals and events;
- Innovative enhancement/restoration to improve fish stocks; and
- Events linked to the Foyle Maritime Festival with a marine or angling theme.

A further grant of up to £1,000 was available for events and festivals.

In 2016, the Agency committed £98,609 of SDF grants towards 34 projects.

Aquaculture and Shellfisheries

Native Oyster Survey Lough Foyle

The Agency conducts bi-annual dredge surveys to assess native oyster densities in Lough Foyle. These figures are extrapolated to estimate the population before and after every fishing season. The results are used by the Agency to determine, in consultation with fishermen, the sustainable exploitation options for the forthcoming season.

Summary of Spring 2016 Survey (post 2015/16 Fishery)

- Dredge survey stock assessment conducted February - April 2016.
- Estimated biomass 366 tonnes (stock above 71mm (likely to make 80mm by September 2016) 155 tonnes).
- Evidence of spawning activity from September 2015.
- 2014 spat progressed to between 40-44mm.
- Limited spawning on main beds from 2015.
- Limited evidence of mortality and relatively low *Bonamia ostreae* infection levels on all beds.

Summary of Autumn 2016 Survey (pre 2016/17 Fishery)

- Dredge survey stock assessment conducted August - September 2016.
- Total biomass estimate 615 tonnes (174 tonnes fishable stock).
- Little evidence to suggest a significant 2016 spat fall.
- Limited evidence of mortalities - 3.3 % (majority attributed to natural causes).

Carlingford Annual Seed Mussel Survey

Bord Iascaigh Mhara (BIM), assisted by Loughs Agency, undertook a two-week survey of Carlingford Lough as part of the Seed Mussel Fishery Marine Stewardship Council requirements during September. A survey of sea squirt presence was also carried out in response to industry concerns regarding fouling on mussel beds. The main results were as follows:

- 1200 ha (60%) of seabed surveyed using side scan sonar.
- 67 features marked and investigated with a grab or dredge.
- Sea squirts found in 20% of grabs and 68% of dredges.

- Sea squirt distribution widespread with highest densities in the channel.
- Survey appeared to show two species of sea squirts present - further investigation required.
- Seed mussel not present in the main Lough but found in Narrow Water.

Foyle Seed Mussel Survey

A seabed dredge survey was conducted on the 28th July 2016 between Glenburnie and north of the Warren Light in Lough Foyle where previous seed mussel settlements had been recorded. There was no evidence of seed mussel in the area.

Oysters Landings

The opening of the Native Oyster Fishery was delayed until 4th October 2016 due to poor recruitment and favourable September spawning conditions.

The Fishery opened for 30 days in 2015/2016 to reduce stress on the Native Oyster in Lough Foyle and retain an acceptable biomass of spawning stock. The declared landings were approximately 183 tonnes.

Enhanced SMILE for Lough Foyle (EASE)

The Agency commissioned Agri-Food and Biosciences Institute (AFBI) to complete a Carrying Capacity Model for Lough Foyle, EASE, bringing it into line with the Carlingford Lough Carrying Capacity Model. This work continued into 2016 and the “EASE Book” Report is due to be completed in 2017. The Project was presented at the World Aquaculture Society Conference in Las Vegas in February 2016.

Aquaculture Licensing

Currently, aquaculture sites in the Foyle and Carlingford Areas (excluding Lough Foyle) are licensed by DAERA in Northern Ireland and by the Department of Agriculture, Food and the Marine (DAFM) in Ireland.

The Foyle and Carlingford (Northern Ireland) Order 2007 and corresponding Foyle and Carlingford Act 2007 provide for the Loughs Agency, as an Agency of the Foyle Carlingford and Irish Lights Commission (FCILC), to become the

Licensing Authority for both land and marine aquaculture in the Foyle and Carlingford Areas. However, legislation to enable this has not yet been enacted.

Strategic Environmental Assessment (SEA)

In 2010 Loughs Agency developed the Aquaculture and Shellfisheries Management Strategy. The overall objective of this strategy aims to achieve the sustainable development of aquaculture and shellfisheries activities for the social, economic and environmental benefit of the Communities, who influence, enjoy and depend on these resources. As part of the Strategy, the Loughs Agency committed to the development of the Wild Shellfish and Aquaculture Management Plan for the Lough Foyle and Carlingford Lough catchments. The objectives of this management plan are to promote sustainable wild shellfish and aquaculture industries based on best scientific information and ensure a balance between economic and environmental considerations.

In parallel with this process, a Strategic Environmental Assessment (SEA) of the Aquaculture and Shellfisheries Management Strategy was undertaken by AECOM on behalf of the Loughs Agency. The SEA is a legal requirement under EU Directive 2001/42/EC, which requires environmental assessment of public sector plans and programmes for all EU Member States.

A Policy was developed in June 2013 for the review of the management of Strategic Environmental Assessment Monitoring Proposal Indicators (MPI's). The Policy maintains a formal record of monitoring proposal progress in the SEA. Maintenance of a formal record of progress on all MPI's is a requirement - MPI 17 *"Review of Strategy to ensure relevance and implementation"*.

Shellfish Hygiene Sampling

Norovirus Survey

The European Union (EU) coordinates a monitoring programme on the prevalence of Norovirus (NoV) in raw oysters. The objective is to estimate the European prevalence of Norovirus-contaminated oysters at production areas and dispatch centers, with a 95% level of confidence and a level of precision of 5%, considering an expected prevalence of 50%.

Sample sites across the EU were selected using a European Food Safety Authority (EFSA) selection tool. Two production areas within Loughs Agency's

remit were selected to be part of the EU Norovirus Survey; Native Oysters from Production Area 4 in Lough Foyle and Pacific Oysters from Ballyedmond in Carlingford. Loughs Agency will be responsible for timely collection, delivery and coordination of samples from these sites in line with the sampling protocols. Sampling from the Representative Monitoring Points will take place every other month from December 2016 for 2 years.

Rostrevor Inner

A new wild fishery for mussels was proposed for the foreshore area of Rostrevor Bay. As the proposed site is within and directly adjacent to areas protected under Natura 2000, environmental assessments are required to ascertain potential impact. If licensed, the Agency will include the site in its sampling plan for Carlingford Lough. The proposed site will require monthly sampling for Biotoxins.

Purpose of Review

- To inform consideration of options to rationalise/simplify UK classification monitoring through the use of single indicator shellfish species.
- To realise potential cost-savings to FSA and local authorities in terms of analytical and sampling costs.
- To offer possible benefits to industry.

Results/Recommendations

The review concluded that the following shellfish classification could be used, providing the indicator and species it represents are co-located both geographically, and with respect to depth in water column:

- Mussels (*Mytilus spp.*) could represent Pacific oysters (*C.gigas*), Native oysters (*O.edulis*) and certain clam species.
- Cockles (*C.edule*) could represent mussels (and other species mussels represent).
- Pacific and native oysters could represent each other and hard clams (*M. mercenaria*).
- No recommendations for species to represent cockles, surf clams (*Spisula solida*), sand gaper (*Mya arenaria*), razor clams (*Ensis spp.*) or king scallops (*Pecten maximus*).

Conservation and Protection

There was an increase in pollution incidents in 2016, with 185 incidents in 2016 compared to 53 in 2015. There was also a localised fish kill in a stream on the upper Cloughfin River. There were 134 seizures of boats, nets, rods and fish by Loughs Agency staff.

Enforcement Actions

Seizures by year

	2012	2013	2014	2015	2016
Boats and cars	18	4	9	4	8
Net	136	131	94	53	49
Other	60	20	24	12	20
Fishing Rods	76	47	54	36	57

Fish seizures

	2012	2013	2014	2015	2016
Salmon	79	49	94	15	26
Sea Trout	6	9	9	5	1
Other Fish	30	35	17	1	26
Bags of Oysters	0	22	4	36	4

2016 Pollution incidents

	2012	2013	2014	2015	2016
Total	178	140	116	53	185

Scientific workshops

The Agency participated in the following workshops:

- **Partners against Pollution Forum** - an initiative by Northern Ireland Water to reduce pollution incidents from its sewerage system;

- **Water Management and Community Engagement Workshop** - an integrated approach in water management to achieve future actions on water and sustainable development;
- **Hydroelectricity workshop** - run by the Loughs Agency with representatives from industry and the Agency's Regulatory partners; and
- **Sea Fisheries Protection Authority Information Event** - a special information seminar for fishermen, processors and shellfish producers.

The Celtic Seas Partnership

The Celtic Sea Partnership Project was established to help Marine Authorities, users and interests from across the Celtic Seas region to avoid conflict and support the Marine Strategy Framework Directive's target of achieving 'Good Environmental Status' (GES) in its seas by 2020.

Asian Clam, *Corbicula fluminea*

Two invasive Asian clam specimens were recovered during a fisheries survey in March 2016 on the tidal River Foyle near Islandmore. Due to the potential implications on fisheries, the discovery prompted the Agency to review and enforce increased biosecurity protocols.

Loughs Agency Science

This included:

- Electronic fish counter validation Sion Mills and Newry River.
- Water Framework Directive (WFD) fish monitoring.
- Lake fish survey project.
- Sea trout spawning index sites project.
- European smelt population monitoring in the Rivers Foyle, Finn and Dee.
- Rotary Screw Trapping at the long term index monitoring site on the River Faughan.
- Habitat Impacts, invasive species and barriers to migration projects.

Appendix 1 - Outturn Against Targets

Priorities, Objectives & Targets For 2016

PRIORITY: CONSERVATION AND PROTECTION	
OBJECTIVE	
1	To conserve, protect, manage and improve the fisheries of the Foyle and Carlingford Areas.
Objective 1.1: To publish annual freshwater and still water status reports.	
Key Activities: 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.	
<p>Delivery Target: Publish data on a yearly basis.</p> <p>Audit and data collection completed by 30th November each year.</p> <p>Liaise with stakeholders by 31st December each year.</p>	<p>Update: Reports published by 31st September.</p> <p>Audit data collected by 30th November and stakeholders liaised with by 31st December. (The time delay for publishing reports was due to a lack of resources. However, there was no operational loss from slippage).</p>
Objective 1.2: To continue research on conservation status by developing stock indices for each of the sub catchments.	
Key Activities: 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.	
<p>Delivery Target: Report by 30th June 2016.</p>	<p>Update: The IBIS Project Report was delayed and is due in early 2017. The Report was delayed as it was being written up as a PhD study and the student has just submitted the final copy to the University.</p>

<p>Objective 1.3: To carry out enforcement duties, and where necessary, develop appropriate Regulations to deliver statutory obligations on Conservation and Protection.</p>	
<p>Key Activities: 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.</p>	
<p>Delivery Target: Legislative proposals as per agreed Regulatory Review document brought to Sponsor Departments by 31st December 2016.</p>	<p>Update: Enforcement duties completed, with 97% of criminal cases completed with target time frames. Regulatory Review document was submitted to Sponsor Departments in January 2016. The Carlingford Area (Definition of the Mouth of the Clanrye River) Regulations 2016 came into operation in November 2016. A number of other Regulations are in progress.</p>
<p>Objective 1.4: To implement at least two river reinstatement projects.</p>	
<p>Key Activities: Design, implement and evaluate at least two reinstatement projects with the agreement of riparian owners and fishery interests.</p>	
<p>Delivery Target: Projects completed by 31st December 2016.</p>	<p>Update: The following projects were completed by 31st December 2016:</p> <ul style="list-style-type: none"> • 220 metres of riparian fencing on left bank of River Quiggery below Blackfort Bridge. • Bankside rock revetment, rubble mats, gravel loosening and riparian fencing on right bank Quiggery River below Syonfin Bridge. • Bankside rock revetment, nursery habitat and riparian fencing scheme on Owenreagh River above Widow Magee's Bridge. • Supply of rock to landowner on Quiggery River to combat erosion at salmon spawning site. • Supply of rock to site on Chapel Burn, tributary of Quiggery River, to combat bank erosion. Work carried out by Rivers Agency.

	<ul style="list-style-type: none"> • Supply of rock to Tircur Burn, tributary of Cappagh Burn, to combat erosion. Work carried out by Rivers Agency. • Removal of fallen tree and debris from Dreenan Bridge on River Finn. • Bankside revetment and fencing scheme on Cummrick River. Revetment scheme carried out using materials from fallen trees in river, which had caused the initial erosion.
<p>Objective 1.5: To accurately establish compliance of management targets for salmon returns to each river system.</p>	
<p>Key Activities: Review efficiency of counters; establish catch data; and record salmon numbers accurately.</p>	
<p>Delivery Target: Summary Report of migratory fish numbers completed by 31st December 2016.</p>	<p>Update: 2015 Summary Report of migratory fish numbers completed and presented to FCILC Board by 31st December 2016.</p>
<p>Objective 1.6: To establish baseline data for brown trout, sea trout and coarse fish in two sites annually.</p>	
<p>Key Activities: Accurately monitor and collect data to assess fish population levels in two sites.</p>	
<p>Delivery Target: Reports completed by 31st December 2016.</p>	<p>Update: The baseline data for sea trout was collected in the Culdaff River in October 2016. Brown trout baseline data from Trusk Lough and coarse fish baseline data from Enagh Lough East and Camlough. Reports are in preparation for Trusk Lough, Enagh Lough East and Camlough. These surveys would not usually be reported on until the following year. Sea trout Status Report was published and consulted on in 2016.</p>

PRIORITY: AQUACULTURE AND SHELLFISHERIES	
OBJECTIVE	
2	To License and Develop Aquaculture.
Objective 2.1 Deliver scientific information to support informed sustainable management of commercial species and the natural environment.	
Key Activities: Undertake the necessary annual scientific surveying, monitoring and research to support delivery of annual production reports for all aquaculture and commercial shellfisheries species. Present findings to stakeholders.	
<p>Delivery Target: All reports for the 2014/15 Native Oyster Fishery to be completed by 30th June 2016.</p> <p>All reports for 2015 to be completed by 30th June 2016.</p> <p>All surveys and research scheduled for 2016 completed in line with seasonal requirements by 31st December 2016.</p> <p>Hold at least two meetings with Lough Foyle Oystermen, ahead of the Native Oyster Fishery opening date, by 31st December 2016.</p>	<p>Update: All reports for the 2014/15 Native Oyster Fishery completed by December 2016.</p> <p>All status reports for 2015 completed by June 2016.</p> <p>All surveys and research scheduled for 2016 completed in line with seasonal requirements by October 2016.</p> <p>Public meeting with Lough Foyle Oystermen held on 21st July 2016. Further one to one meetings with licence holders completed during August 2016.</p>

<p>Objective 2.2: Develop and participate in monitoring programmes, policy development and projects in partnership with other Public Bodies and funding bodies.</p>	
<p>Key Activities: Continue to develop draft Monitoring Programmes and Policies and consult with relevant industry stakeholders.</p> <p>Undertake continuous environmental monitoring, data collection and maintenance of telemetry buoys in partnership with AFBI.</p>	
<p>Delivery Target: Development of draft monitoring programmes and policies to be completed by 31st December 2016.</p> <p>All Reports on consultations and partnerships completed by 31st December 2016.</p>	<p>Update: A 'SCAMPI' project application was submitted to SEUPB on the 7th January 2016. This application proved unsuccessful. Information collected from buoys and carrying capacity data used to further inform the carrying capacity model.</p> <p>All Draft monitoring programmes, policies and reports on consultations completed by 31st December 2016, as necessary.</p>
<p>Objective 2.3: Enhance the environmental and socio-economic status of the Lough Foyle Native Oyster Fishery.</p>	
<p>Key Activities: Continue to identify areas suitable for reinstatement/enhancement and the potential of spatting ponds.</p> <p>Continue to develop MSC Certification for Lough Foyle Native Oyster Fishery.</p>	
<p>Delivery Target: Report on suitable areas for reinstatement/enhancement by 31st December 2016.</p> <p>Provide MSC progress report by 31st December 2016.</p>	<p>Update: Work on habitat enhancement identified through ongoing surveys and recorded in stock assessment reports by 31st December 2016.</p> <p>Pre assessment and MSC report completed.</p>
<p>Objective 2.4: Develop Aquaculture Policy and Regulations and implement Licensing of Aquaculture in both Lough Foyle and Carlingford Lough.</p>	
<p>Key Activities: Continue to develop all policies and procedures including draft documentation in line with established 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 and catchments.</p>	

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<p>Delivery Target: Produce draft policies and procedures by 31st December 2016.</p> <p>Progress report on the Management Agreement by 31st December 2016.</p>	<p>Update: Regulations and policies were reviewed throughout 2016 and reported to the FCILC Board by 31st December 2016.</p> <p>The Loughs Agency continues to engage on operational matters with the relevant Bodies in both jurisdictions to ensure that there will be no delay in handover of responsibilities. Progress report completed.</p>
<p>Objective 2.5: Support DAERA in taking forward the All Island Aquaculture Shellfish Conference.</p>	
<p>Key Activities: Attend all meetings with DAERA, DAFM, other Public Bodies and stakeholders to support the Conference.</p>	
<p>Delivery Target: Conference to take place by Spring 2016.</p>	<p>Update: The Agency assisted DAERA where necessary.</p>

<p>PRIORITY: DEVELOPMENT</p>	
<p>OBJECTIVE</p>	
<p>3</p>	<p>Develop Marine Tourism and Angling.</p>
<p>Objective 3.1: To publish annual status reports for Marine Tourism, Angling Development, and Riverwatch programmes.</p>	
<p>Key Activities: Review 2015 Status Reports.</p> <p>Consultation with relevant stakeholders, sharing information and forming partnerships for effective implementation of recommendations. Implement recommendations throughout 2016.</p> <p>Review Status Reports quarterly and update when recommendations have been implemented.</p> <p>Evaluate targets and themes of 2015 and 2016 Reports by 31st December 2016.</p>	
<p>Delivery Target: Complete review of 2015 Reports by 29th February 2016 and submit to a subsequent meeting of the FCILC Board.</p>	<p>Update: 2015 Status Reports reviewed by 29th February 2016 and submitted / noted by the FCILC Board.</p>

<p>Initiate delivery of recommendations by 31st December 2016 and source external funds.</p> <p>Consult quarterly with relevant stakeholders and report to the FCILC Board.</p> <p>Produce Evaluation Report on all projects undertaken by 31st December 2016 and submit to a subsequent meeting of the FCILC Board.</p>	<p>Implementation of recommendations initiated and external funds sourced by 31st December 2016, as necessary.</p> <p>Consulted with a range of statutory and community groups / representatives through partnership working. Board reports detailing progress supplied at 6 Board meetings throughout 2016.</p> <p>Evaluation of work programmes completed by 31st December 2016 and submitted to Senior Management Team. Evaluation reports submitted to the FCILC Board on 10th February 2017.</p>
<p>Objective 3.2: To promote the Foyle and Carlingford Areas for commercial and recreational purposes.</p>	
<p>Key Activities: Review 2015 Marketing Communications Action Plan.</p> <p>Consultation with relevant stakeholders, sharing information and forming partnerships for effective implementation of recommendations. Implement recommendations throughout 2016.</p> <p>Review Marketing Communication Action Plan quarterly and update when recommendations have been implemented.</p> <p>Evaluate targets and themes of 2015 and 2016 Reports by 31st December 2016</p>	
<p>Delivery Target: Complete review of 2015 Plan by 29th February 2016 and submit to a subsequent meeting of the FCILC Board.</p> <p>Initiate delivery of recommendations by 31st December 2016 and source external funds to assist implementation.</p> <p>Consult quarterly with relevant stakeholders and report to the FCILC Board.</p>	<p>Update: Review of 2015 completed by 29th February 2016 and submitted to FCILC Board meeting.</p> <p>Implementation of recommendations initiated and external funds sourced by 31st December 2016, as necessary.</p> <p>Consulted with a range of statutory and community groups / representatives throughout the year through partnership working and the delivery of events.</p>

<p>Produce Evaluation Report on all projects undertaken by 31 December 2016 and submit to a subsequent meeting of the FCILC Board.</p>	<p>Evaluation Reports completed by 31st December 2016 and submitted to FCILC Board meetings throughout 2016.</p>
<p>Objective 3.3: To explore funding availability for the development of marine tourism and angling.</p>	
<p>Key Activities: Review of 2015 SDF Projects. Implement 2016 SDF Programme. Evaluate targets and themes of 2015 and 2016 projects by 31st December 2016.</p>	
<p>Delivery Target: Complete review of 2015 SDF projects by 29th February 2016 and submit to a subsequent meeting of the FCILC Board. Ensure implementation of SDF Programme by 31st December 2016. Provide regular updates to the FCILC Board. Produce Evaluation Report by 31st December 2016. Submit Report to a subsequent meeting of the FCILC Board.</p>	<p>Update: Review of 2015 SDF Funding completed by 29th February 2016 and submitted to FCILC Board meeting. Loughs Agency committed £98,609 of SDF grants towards 34 projects jointly valued at £285,782 by 31st December 2016. Regular updates were provided to the FCILC Board throughout the year. Evaluation of 2016 activity completed by 31st December 2016 submitted to FCILC Board meeting in February 2017.</p>

PRIORITY: CORPORATE	
OBJECTIVE	
4	To effectively and efficiently deliver our statutory mandate and responsibilities.
Objective 4.1: To manage resources within the annual agreed budgets and continue to develop measurable efficiency savings.	
Key Activities: Prepare and present Financial Statements and Annual Reports in line with statutory requirements and deadlines. Working with the other Directors identify, develop and achieve a minimum of 4% cash releasing efficiency savings across all budgets and Directorates. Report any variances or issues to Sponsor Departments immediately.	
<p>Delivery Target: Submit draft 2015 Financial Statements to NIAO by 31st March 2016.</p> <p>Submit draft 2015 Annual Report to Sponsor Departments by 31st May 2016.</p> <p>Realise minimum 4% cash releasing efficiency savings by 31st December 2016.</p>	<p>Update: The draft 2015 Financial Statements were submitted to the NIAO on the 31st March 2016.</p> <p>The Draft Annual Report was submitted to Sponsor Departments on the 5th May 2016.</p> <p>Efficiency savings were implemented during 2016 as set out in the Business Plan 2016.</p> <p>All issues were reported to Sponsor Departments as and when required.</p>
Objective 4.2: To implement a Quality Management System (QMS) for the effective administration of financial accountability and corporate governance in line with central guidance.	
Key Activities: Key elements of the QMS are documented and actioned as necessary: <ul style="list-style-type: none"> • Quarterly Audit Sub Committee meetings held, issues raised and followed up; and • Quarterly Risk Management Committee meetings held to update Risk Register. <p>Continue to monitor and process supplier invoices within agreed timescales. Implement an effective Record Management System.</p>	

Monitor financial expenditure monthly against agreed budget; and report variances, as necessary.

Review corporate support systems to enable the effective and efficient operation of robust business functions; recommend improvements and implement.

Ensure meeting of FCILC Board with the DAERA Departmental Board takes place.

Delivery Target: Actions from all quarterly meetings completed within agreed timescale.

90% of supplier invoices processed within 10 working days of receipt.

Record Management System successfully implemented by 31st December 2016.

Monthly Management Reports produced within 7 days of month end. Monthly Variance reports completed.

Review carried out and report drafted by 30th June 2016. Recommendations and findings implemented by 31st December 2016.

Update: Quarterly Audit Sub Committee Meetings were held during 2016.

Quarterly Risk Management meetings were held throughout 2016. Risk Management continued to be a standing agenda item at all SMT, Audit Sub Committee, Board & Accountability Meetings.

All actions were completed within agreed timescales, where feasible.

Throughout 2016, 90% of supplier invoices were processed within the 10 working day target.

An electronic records management system has been piloted for implementation by Corporate Services in 2016. It was felt necessary to extend the final implementation of the system until 31st March 2017, until the pilot was complete. This was due to a lack of resources and other work pressures.

Monthly management reports continue to be prepared within 7 days of month end. A new suite of reports has been delayed due to other work pressures. Variance reports were completed within given deadlines.

Recommendations reviewed and will continue to be implemented throughout 2017.

Meeting to take place by 30 April 2016.	A meeting of the FCILC Board and DAERA Departmental Board took place 16th November 2016.
Objective 4.3: To enhance communication with stakeholders by implementing a communication action plan.	
Key Activities: Monitor and assess effectiveness of current methods, including website and social media; recommend updates / improvements where necessary; and implement.	
Delivery Target: All updates and improvements implemented within 2 months of recommendation where feasible.	Update: All updates and improvements to current communication methods continued to be implemented throughout the year within 2 months of recommendation where feasible.
Objective 4.4: To provide an efficient and effective ICT service.	
Key Activities: Monitor and assess current ICT provision; recommend improvements and implement, as necessary. Carry out annual review of ICT disaster recovery plan.	
Delivery Target: ICT provision updated by 31st December 2016.	Update: Whilst improvements to the ICT portfolio have been restricted during 2016 due to budgetary constraints, all emergency and essential provision was updated as necessary by 31st December 2016. All emergency and necessary provisions will continue to be maintained.
Disaster recovery plan reviewed and updated by 31st December 2016.	Disaster Recovery Plan reviewed, tested and updated by 31 December 2016.



Gníomhaireacht Na Lochanna

Tuarascáil Bhliantúil

Don tréimhse ón 1 Eanáir 2016 go dtí an 31 Nollaig 2016

GNÍOMHAIREACHT NA LOCHANNA

Tuarascáil Bhliantúil agus Cuntais

don tréimhse dar críoch an 31 Nollaig 2016

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

Ceapadh mise mar Oifigeach Ceaptha ar an 1ú Márta 2017, i ngeall ar John Pollock, Príomhoifigeach Feidhmiúcháin, dul ar scor ar an 28ú Feabhra 2017, agus tá an-áthas orm Tuarascáil Bhliantúil agus Cuntais Ghníomhaireacht na Lochanna i leith 2016 a chur faoi bhur mbráid. Níl sa tuarascáil seo ach spléachadh ar leibhéal an-ard ar ghníomhaíochtaí iomadúla na Gníomhaireachta le linn 2016 lenár ndualgas reachtúil a chomhlíonadh.

I rith 2016 lean an Ghníomhaireacht den dea-rialú corparáideach agus de chleachtais chuntasachta a neadú. Lean muid de bheith ag daingniú an mhéid a d'éirigh linn a dhéanamh cheana, trí chur i gcrích Phlean Corparáideach 2014-2016, agus táim ag dúil go mór le leanúint leis an obair seo trí Phlean Corparáideach nua 2017-2019.

D'oibrigh muid le cuid mhór páirtithe leasmhara le físeanna agus le cuspóirí comónta a sholáthar, trínár gcuid acmhainní teoranta a chur le chéile, agus rinne muid iarracht, mar a rinne gach foras poiblí, tuilleadh a chur ar fáil ar mhéid níos lú airgid.

Is iad caomhnú, cosaint agus forbairt acmhainn an iascaigh i gCeantair An Fheabhail agus Chairlinn, an ghné is mó a thiomáineann ár ndualgas reachtúil. Le linn na bliana seo lean muid den iarracht ár dtionscnaimh chosanta a chur ar fáil. Rinne muid cuid mhór suirbhéanna agus staidéir eolaíocha le cabhrú le cinntí bainistithe a éascú agus a fheabhsú, agus iarracht feasacht agus tiomantas an phobail a ardú i leith ár dtimpeallachta agus na dobharbhithéagsúlachta.

Bhí margadh agus cur chun cinn acmhainní an dá loch mar phríomhthosaíocht againn in 2016. Chuir an Ghníomhaireacht imeachtaí ar siúl agus d'fhreastail orthu sa bhaile, ar fud na tíre agus ar fud na cruinne - ar na príomhimeachtaí bhí an 25ú Craobh Náisiúnta RA Slatiascaireachta Mara na bPóilíní, a reáchtáladh ag Trá Bhun Abhann.

Ba mhór an pléisiúr fáilte a fhearadh roimh an Uasal Laurence Arbuckle mar Chathaoirleach nua ar an Bhord agus roimh an Uasal Andrew Duncan mar Leas-Chathaoirleach in éineacht le seisear comhaltaí nua. Ba mhaith liom buíochas a ghabháil leis an iar-Chathaoirleach, leis an iar-Leas-Chathaoirleach agus le hiarchomhaltaí an Bhoird as a dtiomantas, a gcomhairle agus a dtreoir le 10 mbliana anuas.

Ba mhaith liom mo bhuíochas a ghabháil lenár Ranna Coimircíochta agus a bhfoireann as an tacaíocht a chuir siad ar fáil don Gníomhaireacht le linn na bliana.

Arís ba mhaith liom buíochas a ghabháil le foireann na Gníomhaireachta as a dtiomantas, a ndíogras agus a ndúthracht leanúnach a chinntiú go gcuirfear i gcrích príomhchuspóirí na heagraíochta.

Sharon McMahon

An Príomhfheidhmeanach

Ráiteas Misin

Buntáistí inbhuanaithe, sóisialta, geilleagair 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;
- An 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 (FCILC), 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.

Seo a leanas sonraí faoi chomhaltaí an Bhoird:

An tUas. Winston Patterson Cathaoirleach	(Tháinig deireadh lena théarma ar an 12 Nollaig 2016)
An tUas. Alan McCulla Leas-Chathaoirleach	(Tháinig deireadh lena théarma ar an 12 Nollaig 2016)
An tUas. Laurence Arbuckle Cathaoirleach	(Ceaptha ar an 12 Nollaig 2016)
An tUas. Andrew Duncan Leas-Chathaoirleach	(Ceaptha ar an 12 Nollaig 2016)
An tUas. Michael Murphy	Comhalta
An tUas. Michael McCormick	Comhalta
Bn. Phil Mahon	Comhalta
An tUas. Terry McWilliams	Comhalta
Bn. Theresa McLaverty	Comhalta (Tháinig deireadh leis an téarma ar an 12 Nollaig 2016)
An tUas. Don Tipping	Comhalta (Tháinig deireadh leis an téarma ar an 12 Nollaig 2016)
An tUas. Seamus Rodgers	Comhalta (Tháinig deireadh leis an téarma ar an 12 Nollaig 2016)
An tUas. Allan Ewart	Comhalta (Ceaptha an 13 Nollaig 2016)
Bn. Fiona Walsh	Comhalta (Ceaptha an 13 Nollaig 2016)
An tUas. Ian McCrea	Comhalta (Ceaptha an 13 Nollaig 2016)
An tUas. Patrick Gibbons	Comhalta (Ceaptha an 13 Nollaig 2016)
An tUas. Alastair Patterson	Comhalta (Ceaptha an 13 Nollaig 2016)
Heather Mackey	Comhalta (Ceaptha an 13 Nollaig 2016)

Cruinnithe Boird

Uimh.	Dáta	Uimh.	Dáta
96	16 Feabhra 2016	99	5 Iúil 2016
97	6 Aibreán 2016	100	7 Meán Fómhair 2016
98	8 Meitheamh 2016	101	7 Nollaig 2016

Tá miontuairiscí na gcruinnithe thuas ar fáil ar shuíomh gréasáin na Gníomhaireachta www.loughs-agency.org

An Chomhairle Aireachta Thuaidh/Theas

D'fhreastail an Ghníomhaireacht ar aon chruinniú amháin de chuid CATT maidir le Dobharshaothrú agus Cúrsaí Muirí ar an 14ú Meán Fómhair.

Tá sonraí i dtaobh na gcruinnithe thuas ar fáil ar shuíomh gréasáin CATT: www.northsouthministerialcouncil.org/

Rialú Corparáideach

Lean an Ghníomhaireacht uirthi de bheith ag comhlíonadh a freagrachtaí i dtaca le Rialú Corparáideach trí chruinnithe rialta den Fhochoiste Iniúchóireachta 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.

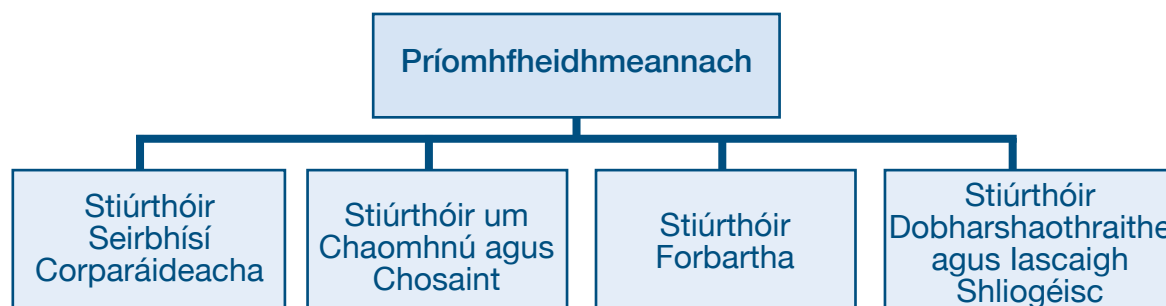
Rinne an Ghníomhaireacht monatóireacht rialta ar a caiteachas le hais na mbuiséad faofa agus chuir sé aon imeacht uaidh sin in iúl do na Ranna Coimircíochta, mar atá an Roinn Cumarsáide, Fuinnimh agus Acmhainní Daonna (RCFAD) agus an Roinn Talmhaíochta agus Forbairt Tuaithe (RTFT).

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

Foireann

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

Cairt eagrúcháin na Bainistíochta Sinsearaí mar a bhí 31 Nollaig 2016



Forbairt na Foirne

Aithníonn an Ghníomhaireacht an tábhacht atá le forbairt foirne agus a thábhachtaí atá sé tionscnaimh chuí forbartha pearsanta a sholáthar don fhoireann uile ar bhonn leanúnach. I rith na bliana ar fad, thug an Ghníomhaireacht aghaidh ar riachtanais oiliúna agus forbartha na foirne. Díríodh 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.

Plé le Gearáin

Tá gnáthaimh ag an Ghníomhaireacht maidir le gearáin. Tá gach eolas ar fáil ag www.loughs-agency.org/about-us/customer-service. Cúis sásaimh don Ghníomhaireacht a thuairisciú nach bhfuarthas gearán ar bith in 2016.

Forbairt

Ba é 2016 bliain dheireanach na Tréimhse Pleanála Corparáidí 2014-2016, agus an Fhoireann ag feidhmiú de réir Phlean Forbartha Straitéisí 2015-2022 na Gníomhaireachta. Tá cúig théama clúdaithe sa Phlean seo; forbairt na hacmhainne, maoiniú an tsoláthair, eispéireas dílis a chur ar fáil, cúram custaiméara a fheabhsú, agus obair le chéile.

Margaíocht

Lean an Ghníomhaireacht de mhargaíocht a dhéanamh ar Cheantair an Fheabhail agus Chairlinn tríd an turasóireacht mhuirí, forbairt na slatiascaireachta, cláir for-rochtana agus oideachais. Chuir an Ghníomhaireacht 3 imeacht ar siúl, rinneadh taispeántais ar 24 ceann agus tugadh tacaíocht do 33 imeacht ar nós Fhéile Mhuirí an Fheabhail agus Imeachtaí comórtha céad bliain i Loch Chairlinn. Ba dheiseanna iad na himeachtaí seo teagmháil a dhéanamh le daoine go háitiúil, ar fud na tíre agus ar fud na cruinne.

Oideachais Timpeallachta

Ba é 2016 an dara bliain de Thionscadal an Ambasadóra Mhuirí. Thug an clár *Young Roots* de chuid an *Heritage Lottery Fund* maoiniú don chlár Ambasadóirí an Fheabhail in 2016. Chuir an Ghníomhaireacht, i gcomhar leis an Údarás Oideachais, an clár ar fáil do 30 déagóir ó cheantair an Fheabhail.

Bhí 20,000 cuairteoir ar Ionad Cuartaíochta agus Uisceadán Riverwatch rinneadh 134 ceardlann i scoileanna agus san Ionad. Chuir clár Greencare an Iar-Thuaiscirt maoiniú ar fáil a chuir ar ár gcumas cábán adhmaid a chur isteach, a bheidh mar ionad gníomh-fhoghlama timpeallachta do Thionscadal Bhogach an Fheabhail.

Slatiascaireacht

I ngeall ar ghníomhaíochtaí margaióchta agus fógraíochta, bhí méadú 6.2% ar an líon ceadúnas a díoladh. Chuidigh sé seo le Ceantair an Fheabhail agus Chairlinn a shlánú mar mhóronaid slatiascaireachta.

I 2016 chuir an Ghníomhaireacht 2 imeacht slatiascaireachta ar siúl agus thug tacaíocht do 16 cinn. Bhí 87 slatiascaire rannpháirteach sa 25ú Craobh Náisiúnta RA Slatiascaireachta Mara na bPóilíní agus bhí 220 slatiascaire i láthair ag Lá Oscailte Chanáil an Lúir. Bronnadh 578 duais CAST don tslatiascaireacht.

Turasóireacht Mhuirí

Chuaigh an Ghníomhaireacht i bpáirt le Cumann Muirí an Lúir agus le Cumann Forbartha Chill Chaoil chun tacú leis an Fhéile Gl Jive i mí Iúil agus soilsiú Thúr Solais Haulbowl le linn mhí Lúnasa mar ómós don 94 duine a fuair bás i dtragóid mara an *Connemara/an Retriever*. Nochtadh cuimhneachán i mí na Samhna ar a bhfuil pláta deiridh agus postaí ón longbhriseadh. Thacaigh an Ghníomhaireacht le Féile Oisrí Chairlinn agus Féile Mara an Ghrianfoirt.

Bhí an Feabhal mar chúra iontach ag Rás timpeall na cruinne na gClipéar 2015-16. Ba pháirtí seachadta féile í Gníomhaireacht na Lochanna, agus cuireadh ar fáil breis agus 1000 eispéireas uisce a bhí dílis agus dodhearmadta.

Bhí an Ghníomhaireacht mar pháirtí i dtionscadal Eachtraíocht Mhall na Limistéar Thuaidh (SAINT), arna mhaoiniú ag *Clár An Limistéar Thuaidh agus Artach* (INTERREG VB).

D'fhreastail 25,000 duine ar an Bhliain Bia 2016. Cuireadh an t-imeacht ar siúl i dTuaisceart Éireann, agus ba é 'bia mall' an téama, le taispeántas speisialta faoin Oisre Leathan Éireannach. D'oibrigh an Ghníomhaireacht le daltaí ó Choláiste an Iarthuaiscirt ag an imeacht lena dtuiscint ar an speiceas dúchais a mhéadú.

Ciste Forbartha Inbhuanaithe

Chuir Ciste Forbartha Inbhuanaithe na Gníomhaireachta deiseanna leanúnacha ar fáil do na hearnálacha poiblí, príobháideacha, deonacha/pobail chun cur isteach ar £7,500 de chúnamh airgeadais sna réimsí seo a leanas:

- Bearta um rochtain aibhneacha;
- Bearta um rochtain mhuirí;
- Feabhsuithe cóiríochta chun leas na turasóireachta muirí/na slatiascaireachta;
- Eispéiris nua/fheabhsaithe mhuirí/shlatiascaireachta;
- Oiliúint agus Forbairt scileanna;
- Féilte agus imeachtaí;
- Feabhsú/Athchóiriú nuálach a chuirfidh leis an stoc éisc; agus
- Féilte a bhaineann le Féile Mhuirí an Fheabhail a bhfuil téama muirí nó slatiascaireachta acu.

Bhí deontas breise nach mó ná £1,000 ar fáil le haghaidh imeachtaí agus féilte.

In 2016, thug an Gníomhaireacht £98,609 de dheontais CFI i leith 34 tionscnamh.

Dobharshaothrú agus Iascaigh Shliogéisc

Suirbhé Oisrí Dúchasacha 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 de. Ríomhtar an meastachán sin roimh gach séasúr iascaireachta agus ina ndiaidh. Bunaithe ar na figiúirí sin socraíonn an Ghníomhaireacht, i gcomhar le hiascairí, na roghanna don saothrú inbhuanaithe don séasúr le teacht.

Achoimre ar shuirbhé an Earraigh (an t-iascach i ndiaidh 2015/16)

- Rinneadh measúnú ar an stoc trí shuirbhéireacht idir mí Feabhra agus mí Aibreáin 2016.
- Bhí bithmhais mheasta 295 tonna ann (155 tonna de stoc níos mó ná 71mm (ar dócha go mbainfidh sé 80mm amach faoi Mheán Fómhair 2016)).
- Fianaise ar ghníomhaíochtaí sceathrach ó Mheán Fómhair 2015.
- Ábhar síolóisrí fásta ó 2014 go idir 40 agus 44 mm.
- Síolrú teoranta ar na príomhbheirtreacha ó 2015.
- Fianaise theoranta ar bhásmhaireacht agus ar leibhéal measartha íseal d'ionfhabhtú *Bonamia ostreae* ar gach beirtreach.

Achoimre ar Shuirbhé an Fhómhair 2017 (an t-iascach roimh 2016/17)

- Rinneadh measúnú ar an stoc trí shuirbhéireacht dreidireachta idir mí Lúnasa agus mí Mheán Fómhair 2016.
- 615 an bhithmhais iomlán mheasta (174 tona de stoc ar féidir iascaireacht a dhéanamh air).
- Is beag an fhianaise go raibh titim shuntasach ábhar síolóisrí in 2016.
- Fianaise theoranta ar bhásmhaireacht - 3.3% (a bhunús sin i ngeall ar chúinsí nádúrtha).

Suirbhé ar Shíolta Diúilicíní Chairlinn

Rinne Bord Iascaigh Mhara (BIM), le tacaíocht ó Ghníomhaireacht na Lochanna, suirbhé dhá sheachtain ar Loch Chairlinn mar chuid de na

riachtanais a chomhlíonadh a bhaineann leis an Chomhairle Maoirseachta Muirí Síolta Diúilicíní. Rinneadh suirbhé ar láithreacht ascaide, mar fhreagra ar imní ag an tionscal faoi shalú bheith déanta ar bheirtreacha diúilicíní. Seo a leanas na príomhthorthaí:

- rinneadh suirbhé ar 1200 ha (60%) de ghrinneall le sonóir taobhsanta;
- 67 gné marcáilte agus fiosraithe le halp nó le dreideáil;
- fuarthas ascaid i 20% d'alpairí agus 68% de dhreideálacha;
- scaipeadh leathan ar ascaid agus is airde a ndlús sa chainéal;
- cosúlacht ón suirbhé go bhfuil dhá speiceas ascaide i láthair - teastaíonn tuilleadh fiosraithe;
- Ní bhfuarthas síol diúilicín sa loch féin agus fuarthas é i gCaol Uisce.

Suirbhé Síolta Diúilicíní an Fheabhail

Rinneadh suirbhé dreidireachta ar an ghrinneall ar an 28ú Iúil 2016 idir Glenburnie agus an taobh ó thuaidh de Sholas an Warren ar Loch Feabhail áit ar cláraíodh socrúchán síolta diúilicíní roimhe. Ní raibh aon fhianaise ar shíolta diúilicíní sa cheantar.

Cur i dtír Oisrí

Rinneadh oscailt an lascaigh Oisrí Dúchasacha a chur siar go dtí an 4ú Deireadh Fómhair i ngeall ar easpa earcaíochta agus ar na dálaí síolraithe a bheith níos fearr i Meán Fómhair.

D'oscail an tlascach ar feadh 30 lá i 2015/2016 leis an bhrú a laghdú ar an Oisre Dúchasach i Loch Feabhail agus le bithmhais inghlactha de stoc sceathraí a choinneáil. 183 tona an méid a dearbhaíodh a bheith curtha i dtír.

EASE

Choimisiúnaigh an Ghníomhaireacht an Institiúid um Agraibhia agus Bitheolaíocht (AFBI) le Samhaltú Acmhainne Iompair a chur i gcrích do Loch Feabhail, EASE, lena thabhairt cab ar cab leis an Samhaltú Acmhainne Iompair do Loch Chairlinn. Lean an obair seo léi isteach in 2016 agus beidh tuarascáil 'Leabhar EASE' reidh in 2017. Cuireadh an tionscadal i láthair ar Chomhdháil an Chumainn Dhomhanda um Dhobharshaothrú in Las Vegas i mí Feabhra 2016.

Ceadúnais Dobharshaothraithe

Faoi láthair, tá na láithreáin do bharshaothraithe i gCeantair an Fheabhail agus Chairlinn (seachas Loch Feabhail) faoi cheadúnas DAERA i dTuaisceart Éireann agus na Roinne Talmhaíochta, Bia agus Mara i bPoblacht na hÉireann.

Déanann an tOrdú (Tuaisceart Éireann) um an Fheabhail agus Chairlinn, agus an tAcht um an Fheabhail agus Chairlinn a ghabhann leis, déanann siad foráil i leith Gníomhaireacht na Lochanna, mar Gníomhaireacht de chuid Choimisiún An Fheabhail, Chairlinn agus Shoilse na hÉireann, éirí ina húdaráis ceadúnaithe don do bharshaothrú talaimh agus mara i gCeantair an Fheabhail agus Chairlinn. Mar sin féin, níor feidhmíodh go fóill an reachtaíocht leis seo a chumasú.

Measúnú Straitéiseach Timpeallachta (SEA)

In 2010 d'fhorbair Gníomhaireacht na Lochanna an Straitéis um Bhainistíocht Dobharshaothraithe agus Iascaigh Shliogéisc. Is é forchuspóir na straitéise seo forbairt inbhuanaithe a bhaint amach maidir le gníomhaíochtaí do bharshaothraithe agus iascaigh shliogéisc chun leas sóisialta, geilleagair agus timpeallachta na bpobal a mbíonn tionchar acu ar na hacmhainní, a bhaineann sult astu agus a bhíonn ag brath orthu. Mar chuid den Straitéis, gheall an Gníomhaireacht go ndéanfaí forbairt ar an Phlean um Bhainistíú Sliogéisc agus Dobharshaothraithe do dhobharcheantair Loch Feabhail agus Chairlinn. Is iad na cuspóirí atá ag an phlean bainistithe ná tionscal inbhuanaithe sliogéisc agus do bharshaothraithe a chur chun cinn bunaithe ar an eolaíocht is fearr agus a chinntiú go mbeidh cothromaíocht idir dálaí geilleagair agus timpeallachta.

Comhthreomhar leis an phróiseas seo, thug AECOM, ar son Gníomhaireacht na Lochanna, faoi Mheasúnú Straitéiseach Timpeallachta (SEA). Is riachtanas dlíthiúil é an SEA faoi Threoir 2001/42/EC an AE, a éilíonn go ndéantar measúnú timpeallachta ar gach plean agus clár poiblí i ngach Ballstát de chuid an AE.

Forbraíodh Beartas i Meitheamh 2013 le haghaidh athbhreithniú ar bhainistíú ar Tháscairí Monatóireachta Molta (MPI) Measúnuithe Straitéiseacha Timpeallachta. Coinníonn an Beartas taifead foirmiúil ar mhonatóireacht faoin dul chun cinn sa SEA. Is riachtanas é taifead foirmiúil a dhéanamh ar gach MPI - MPI 17 'Athbhreithniú ar Straitéis lena chinntiú go bhfuil sí ábhartha agus á feidhmiú'.

Sampláil ar Shláinteachas Sliogéisc

Suirbhé Nóraiviris

Déanann an tAontas Eorpach (AE) comhordú ar chlár monatóireachta leitheadúlacht an Nóraiviris (NoV) in oisrí amha. Is é an cuspóir ná leitheadúlacht oisrí atá millte ag Nóraivíreas a mheas ag láithreáin táirgthe agus seachadta oisrí, le ráta muiníne 95% agus ráta cruinnis 5%, ag súil le leitheadúlacht ionchasach de 50%.

Roghnaíodh láithreáin samplála ar fud an AE le gléas roghnaithe de chuid an Údaráis Eorpaigh um Shábháilteacht Bhia (EFSA). Roghnaíodh dhá láithreán táirgthe faoi údarás na Gníomhaireachta le bheith mar chuid de shuirbhé Nóraiviris an AE; Oisrí Dúchasacha ó Achar Táirgthe 4 i Loch Feabhail agus Oisre an Aigéin Chiúin ó Bhaile Éamoinn i Loch Chairlinn. Gníomhaireacht na Lochanna a bheidh freagrach as bailiú, seachadadh agus comhordú tráthúil samplaí ó na láithreáin seo de réir na bprótacal samplála. Déanfar sampláil ó na láithreáin ionadaíochta monatóireachta dara gach mí ó mhí na Nollag 2016 go ceann dhá bhliain.

Cladach Ros Treabhair

Moladh go mbunófaí iascach fiáin diúilicíní ar urthrá Chuan Ros Treabhair. Toisc an suíomh molta a bheith lámh le ceantair atá faoi chosaint Natura 2000, agus taobh istigh díobh, is gá measúnuithe timpeallachta a chur i gcrích le tionchar féideartha a dhéanamh amach. Má cheadaítear é, cuirfidh an Ghníomhaireacht an suíomh seo san áireamh ina plean samplála le haghaidh Loch Chairlinn. Beidh gá le sampláil mhíosúil a dhéanamh féachaint an bhfuil bitocsainí ann.

Fáth leis an athbhreithniú

- Bonn eolais a chur faoi mhachnamh ar roghanna maidir le monatóireacht ranganna sa RA a réasúnú/shimpliú trí leas a bhaint as aon speiceas mar tháscaire.
- Coigiltis costais fhéideartha don FSA agus d'údaráis áitiúla a réadú i dtéarmaí costas samplála agus anailíse.
- Buntáistí féideartha a chur faoi bhráid na tionsclaíochta.

Torthaí/Moltaí

Ba é conclúid an athbhreithnithe go bhféadfaí an rangú seo a leanas a úsáid i dtaca le rangú sliogéisc, ar acht go bhfuil an táscaire agus an speiceas dá seasann sé san aon láthair, agus maidir le doimhneacht an uisce.

- D'fhéadfadh diúilicíní (*Mytilus spp.*) seasamh d'oisre an Aigéin Chiúin (*C.gigas*), Oisrí Dúchasacha (*O.edulis*) agus speicis áirithe breallach.
- D'fhéadfadh ruacain (*C.edule*) seasamh do dhiúilicíní (agus speicis eile dá seasann diúilicíní).
- D'fhéadfadh oisrí dúchasacha agus oisrí an Aigéin Chiúin seasamh dá chéile agus don bhreallach chrua (*M. mercenaria*).
- Níor moladh aon speiceas a sheasfadh don ruacan, don ruacan toinne, (*Spisula solida*), don bhreallach gainimh (*Mya arenaria*), don scian mhara (*Ensis spp.*) nó don mhuirín mhór (*Pecten maximus*).

Caomhnú agus Cosaint

Bhí méadú ar an líon eachtraí truailithe in 2016, le 185 eachtra in 2016 i gcomparáid le 53 in 2015. Tharla marú éisc áitiúil fosta ar an Chloich Fhinn uachtar. Ghabh Gníomhaireacht na Lochanna 134 bád, eangach, slat agus iasc.

Gníomhaíochtaí Forfheidhmithe

Urghabhálacha de réir na bliana

	2012	2013	2014	2015	2016
Báid agus Carranna	18	4	9	4	8
Líonta	136	131	94	53	49
Eile	60	20	24	12	20
Slata Iascaireachta	76	47	54	36	57

Urghabhálacha Éisc

	2012	2013	2014	2015	2016
Bradán	79	49	94	15	26
Breac Geal	6	9	9	5	1
Iasc eile	30	35	17	1	26
Málaí oisrí	0	22	4	36	4

Teagmhais truailithe 2016

	2012	2013	2014	2015	2016
Iomlán	178	140	116	53	185

Ceardlanna eolaíochta

Bhí an Ghníomhaireacht rannpháirteach sna ceardlanna a leanas:

- **Fóram Páirtnéirí i gcoinne an Truailithe** - tionscnamh le hUisce Thuaisceart Éireann leis an líon teagmhas truailithe a laghdú óna chóras séarachais
- **Ceardlann Bainistíochta Uisce agus Rannpháirtíochta Pobail** - cur chuige imeasctha i leith bainistíocht uisce le gníomhartha a thionscnamh amach anseo i leith uisce agus na forbartha inbhuanaithe
- **Ceardlann hidrealeictreachais** - arna reáchtáil ag Gníomhaireacht na Lochanna le hionadaithe ón tionsclaíocht agus ó pháirtnéirí Rialála Gníomhaireacht na Lochanna; agus
- **Ócáid Eolais maidir le hÚdarás Cosanta Iascaigh na Mara** - seimineár speisialta eolais d'iascairí, lucht próiseála agus lucht táirgthe sliogéisc.

Páirtnéireacht na Mara Ceiltí

Bunaíodh Tionscnamh Páirtnéireachta na Mara Ceiltí le cuidiú le hÚdarás na Mara, lucht úsáidte agus leasmhar ó gach cearn de réigiún mara Ceilteach an choinbheacht a sheachaint agus tacú le sprioc a leag an Chreat-treoir Straitéise Mara síos maidir le 'Stádas Maith Timpeallachta' (GES) a bhaint amach ina gcuid farraigí faoi 2020.

An Breallach Áiseach, *Corbicula fluminea*

Fuarthas dhá eiseamal breallach Áiseach ionsaitheach le linn shuirbhé iascaigh Mhárta 2016 ar an Fheabhal taoide gar don Oileán Mór. I ngeall ar an tionchar a d'fhéadfadh bheith aige seo ar iascaigh, thug seo ar an Gníomhaireacht athbhreithniú a dhéanamh ar phrótacail reatha bithshlándála agus a neartú.

Eolaíocht Ghníomhaireacht na Lochanna

San áireamh anseo bhí na nithe seo a leanas:

- Bailíochtú áiritheora leictreonaigh éisc ar Aibhneacha Mhuileann an tSín agus an Lúir.
- Monatóireacht lasc Chreat-Treoir Uisce (WFD).
- Tionscadal suirbhé ar éisc locha.
- Tionscadal innéacs ionaid sceite na mbreac geal.
- Monatóireacht ar an líon smealt Eorpach ar Aibhneacha an Fheabhail, na Finne agus na Daoile.
- Gabháil Scriú Rothlach ag an ionad monatóireachta innéacsaithe fadtéarmach ar Abhainn na Fochaine.
- Tionscnaimh faoi thionchair ar ghnáthóg, speicis ionsaitheacha agus cosc ar imirce.

AGUISÍN 1 - TORTHAÍ LE hAIS SPRIOCANNA

TOSAÍOCHTAÍ, CUSPÓIRÍ & SPRIOCANNA FAOI CHOINNE 2016

TOSAÍOCHT: CAOMHNÚ AGUS COSAINT	
CUSPÓIR	
1	lascaigh Cheantair an Fheabhail agus Chairlinn a chaomhnú, a chosaint, a bhainistiú agus a fheabhsú.
Cuspóir 1.1: Tuarascálacha bliantúla ar stádas an fhionnuisce a fhoilsiú.	
Croíghníomhaíochtaí: 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>Spriocdháta: Sonraí a fhoilsiú ar bhonn bliantúil.</p> <p>Iniúchadh agus bailiú sonraí réidh faoi 30 Samhain gach bliain.</p> <p>Teagmháil le páirtithe leasmhara faoi 31 Nollaig gach bliain.</p>	<p>Uasdátú: Foilsíodh tuarascálacha faoi 31 Meán Fómhair.</p> <p>Bailíodh sonraí iniúchta faoi 30 Samhain agus rinneadh teagmháil le páirtithe leasmhara faoi 31 Nollaig. (Bhí moill ann i ngeall ar easpa acmhainní. Mar sin féin níor cailleadh a dhath, ó thaobh oibriúcháin de, i ngeall ar an mhoill).</p>
Cuspóir 1.2: Leanúint le taighde ar an stádas caomhnaithe trí innéacsanna stoic a fhorbairt do gach fo-dhobharcheantar.	
Croíghníomhaíochtaí: 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>Spriocdháta: Tuarascáil faoi 30 Meitheamh 2016.</p>	<p>Uasdátú: Bhí moill ar Thuarascáil Tionscadail IBIS agus tá sí dlite teacht go luath i 2017. Cuireadh moill ar an tuarascáil óir bhí sí á scríobh ag mac léinn PhD agus tá an mac léinn tar éis an chóip dheiridh a chur isteach chuig an Ollscoil.</p>

Cuspóir 1.3: Dualgais forfheidhmithe a chomhlíonadh agus, nuair is gá, rialacháin chúí a fhorbairt le hoibleagáidí caomhnaithe agus cosanta a chomhlíonadh.

Croíghníomhaíochtaí: 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.

Spriocdháta: Moltaí reachtaíochta de réir an doiciméid chomhaontaithe Athbhreithnithe Rialacháin a thabhairt do Ranna Coimircíochta faoi 31 Nollaig 2016.

Uasdátú: Dualgais forfheidhmithe curtha i gcrích, agus 97% d'ionchúisimh déanta faoin spriocam a leagadh síos.

Cuireadh an doiciméad faoi Athbhreithniú Rialacháin faoi bhráid Ranna Coimircíochta i mí Eanáir 2016. Tháinig Rialacha 2016 Cheantar Chairlinn (sainmhíniú bhéal Abhainn Ghleann Rí) i bhfeidhm Samhain 2016. Tá roinnt rialachán eile ar siúl.

Cuspóir 1.4: Dhá thionscnamh athchóirithe abhann ar a laghad a dhéanamh.

Croíghníomhaíochtaí: 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.

Spriocdháta: Tograí déanta faoi 31 Nollaig 2016.

Uasdátú: Cuireadh na tionscadail a leanas i gcrích faoi 31 Nollaig 2016.

- Cuireadh síos 220m d'fhálú bruachánach ar bhruach clé Abhainn na Coigríche, taobh thíos de Dhroichead Blackfort.
- Sraod carraige, mataí spallaí, scaoileadh gairbhéil agus fálú bruachánach ar bhruach deas Abhainn na Coigríche taobh thíos de Dhroichead an tSín Fhinn.
- Sraod carraige bruachánach, gnáthóg iasclainne agus fálú bruachánach ar an Abhainn Riabhach taobh thuas de Dhroichead Bhaintreach Mhig Aoidh.
- Soláthar carraige don úinéir talún ar Abhainn na Coigríche le cur in aghaidh an chreimthe ar láthair síolraithe brádán.

	<ul style="list-style-type: none"> • Soláthar carraige do láithreán ar Abhainn a' Teampaill, craobh abhainn de chuid na Coigríche, le cur in aghaidh creimthe ar an bhruach. Gníomhaireacht na nAibhneacha a dhéanfaidh an obair. • Soláthar carraige d'Abhainn an Tarchuir, craobh de chuid Abhainn an Cheapaigh. Gníomhaireacht na Lochanna a dhéanfaidh an obair. • Crann tite agus smionagar a bhaint ó Dhroichead an Droighneáin ar Abhainn na Finne. • Sraod bruachánach agus scéim fálaithe ar Abhainn an Chomhraic. Rinneadh an sraod le hábhar ó na crainn a thit san abhainn, rud ba chúis leis an chreimeadh ar dtús.
<p>Cuspóir 1.5: A léiriú go cruinn gur baineadh amach cuspóirí i dtaca le teacht ar ais bradán i ngach abhainnchóras.</p>	
<p>Croíghníomhaíochtaí: Éifeachtúlacht áiritheoirí a mheas; sonraí gafa a dhéanamh amach; an líon bradán a chlárú go cruinn.</p>	
<p>Spriocdháta: Tuairisc achomair ar líon iasc imirce déanta faoi 31 Nollaig 2016.</p>	<p>Uasdátú: Tuairisc achomair 2015 ar líon iasc imirce déanta agus curtha faoi bhráid Bhord FCILC faoi 31 Nollaig 2016.</p>
<p>Cuspóir 1.6: Sonraí bonnlíne a léiriú don bhreac, don bhreac gheal agus don iasc garbh in dhá ionad gach bliain.</p>	
<p>Croíghníomhaíochtaí: Monatóireacht a dhéanamh ar shonraí agus iad a bhailiú go cruinn leis an líon iasc a mheas in dhá áit.</p>	
<p>Spriocdháta: Tuarascálacha déanta faoi 31 Nollaig 2016.</p>	<p>Uasdátú: Bailíodh sonraí bonnlíne i leith Abhainn Chúil Dabhcha i nDeireadh Fómhair 2016. Sonraí bonnlíne breac ó Loch Trosc agus sonraí bonnlíne iasc garbh ó Loch Eidhneach agus Camloch. Níor ghnách tuairisc a dhéanamh faoi na suirbhéanna seo go dtí an bhliain dar gceann. Rinneadh comhairliúchán faoi Thuarascáil Stádais na mBreac Geal agus foilsíodh í i 2016.</p>

TOSAÍOCHT: DOBHARSHAOTHRÚ AGUS IASCAIGH SHLIOGÉISC	
CUSPÓIR	
2	Dobharshaothrú a Fhorbairt agus a Cheadúnú
Cuspóir 2.1: Eolas eolaíochta a chur ar fáil le cur le bainistiú inbhuanaithe eolasach speicis thráchtála agus na timpeallachta nádúrtha.	
Croíghníomhaíochtaí: An tsuirbhéireacht, an mhonatóireacht agus an taighde bliantúil eolaíochta is gá a dhéanamh mar thacaíocht le seachadadh tuarascálacha bliantúla maidir leis na speicis uile dobharshaothraithe agus sna hiascaigh thráchtála shliogéisc.	
Torthaí a chur faoi bhráid páirtithe leasmhara.	
<p>Spriocdháta: Gach tuarascáil lascach na nOisrí Dúchais le bheith críochnaithe faoi Mheitheamh 2016.</p> <p>Na tuarascálacha ar fad i leith 2015 le bheith críochnaithe faoi 30 Nollaig 2016.</p> <p>Na suirbhéireachtaí agus an taighde uile atá le déanamh in 2016 a bheith curtha i gcrích de réir na riachtanas séasúrach faoi 31 Nollaig 2016.</p> <p>Ar a laghad dhá chruinniú a reáchtáil le lucht oisrí Loch Feabhail, roimh dháta oscailte an lascaigh Oisrí Dúchais, faoi 31 Nollaig 2016.</p>	<p>Uasdátú: Gach tuarascáil lascach na nOisrí Dúchais críochnaithe faoi Nollaig 2016.</p> <p>Gach tuarascáil stádais i leith 2015 críochnaithe faoi Mheitheamh 2016.</p> <p>Gach suirbhé agus taighde a bhí le déanamh in 2016 críochnaithe de réir riachtanais na séasúr faoi Dheireadh Fómhair 2016.</p> <p>Tionóladh cruinniú poiblí le lucht Oisrí an Fheabhail ar 21 Meitheamh 2016. Bhí cruinnithe eile le ceadúnaithe aonair le linn Lúnasa 2016.</p>

<p>Cuspóir 2.2: Córais mhonatóireachta, polasaithe agus tograí a fhorbairt i gcomhpháirt le Forais Phoiblí agus forais maoinithe eile.</p>	
<p>Croíghníomhaíochtaí: 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>Spriocdháta: Forbairt dréachtchláir mhonatóireachta agus polasaithe le bheith déanta faoi mhí na Nollaig 2016.</p> <p>Na tuarascálacha uile faoi chomhairliúcháin agus chomhpháirtíochtaí le bheith déanta faoi mhí na Nollag 2016.</p>	<p>Uasdátú: Cuireadh iarratas ar thionscadal ‘SCAMPI’ isteach chuig SEUPB an 7 Eanáir 2016. Níor éirigh, áfach, leis an iarratas seo. Úsáideadh eolas a bailíodh ó bhaoithe agus sonraí acmhainne iompair le bonn eolais breise a chur faoin tsamhail acmhainne iompair.</p> <p>Rinneadh gach dréachtchlár monatóireachta, polasaithe agus tuarascálacha ar chomhairliúcháin a réiteach faoi 31 Nollaig 2016, de réir mar ba ghá.</p>
<p>Cuspóir 2.3: Stádas socheacnamaíochta lascach Oisrí Dúchais Loch Feabhail a fheabhsú.</p>	
<p>Croíghníomhaíochtaí: 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>Spriocdháta: Tuarascáil a dhéanamh ar cheantair atá fóirsteanach faoi choinne aischair/feabhsaithe faoin 31 Nollaig 2016.</p> <p>Tuarascáil ar dhul chun cinn maidir leis an Mháistreacht san Eolaíocht a chur ar fáil faoin 31 Nollaig 2016.</p>	<p>Uasdátú: Aithníodh obair ar fheabhsú gnáthóige trí shuirbhéanna leanúnacha agus cláraíodh iad i dtuarascálacha measúnaithe stoic faoi 31 Nollaig 2016.</p> <p>Réamh-mheasúnú agus tuarascáil ar MSc críochnaithe.</p>

<p>Cuspóir 2.4: Polasaí agus Rialacháin Dobharshaothraithe a fhorbairt agus Ceadúnú Dobharshaothraithe a chur i bhfeidhm i Loch Feabhail agus i gCairlinn araon.</p>	
<p>Croíghníomhaíochtaí: Leanúint le forbairt na bpolasaithe agus na ngnáthamh uile, dréachtcháipéisíocht de réir polasaithe agus reachtaíochta 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>Spriocdháta: Dréachtpholasaithe agus dréachtghnáthaimh a dhéanamh faoin 31 Nollaig 2016</p> <p>Tuarascáil ar dhul chun cinn maidir leis an Chomhaontú Bainistíochta faoin 31 Nollaig 2016.</p>	<p>Uasdátú: Rinneadh athbhreithniú ar rialacha agus ar pholasaithe i rith 2016 agus curtha faoi bhráid Bhord an FCILC faoi 31 Nollaig 2016.</p> <p>Leanann Gníomhaireacht na Lochanna den teagmháil ar chúrsaí oibriúcháin leis na Forais ábhartha sa dá dhlínse lena chinntiú nach mbeidh moill ann maidir le haistriú dualgas. Tuairisc ar an dul chun cinn déanta.</p>
<p>Cuspóir 2.5: Tacaíocht a thabhairt don Roinn Talmhaíochta agus Forbartha Réigiúnaí leis an Chomhdháil Uile-Oileánda ar Dhobharshaothrú Sliogéisc a eagrú.</p>	
<p>Croíghníomhaíochtaí: Freastal ar gach cruinniú leis an RTFR, leis an Roinn Talmhaíochta, Bia agus Mara, le Forais Phoiblí eile agus le páirtithe leasmhara mar thacaíocht don Chomhdháil.</p>	
<p>Spriocdháta: An chomhdháil le bheith ann faoi Mheitheamh 2016.</p>	<p>Uasdátú: Thug an Gníomhaireacht cúnamh do RTFR nuair ba ghá.</p>

TOSAÍOCHT: FORBAIRT	
CUSPÓIR	
3	Turasóireacht Mhuirí agus an tSlatiascaireacht a Fhorbairt
Cuspóir 3.1: Tuarascálacha bliantúla stádais a fhoilsiú ar na cláir a leanas: Turasóireacht Mhuirí, Forbairt na Slatiascaireachta agus <i>Riverwatch</i> .	
Croíghníomhaíochtaí: Athbhreithniú ar thuarascálacha 2015. Teagmháil le gach páirtí leasmhar ábhartha, eolas a roinnt agus páirtnéireachtaí a dhéanamh le haghaidh moltaí a chur i bhfeidhm go héifeachtach. Moltaí a chur i bhfeidhm i rith 2016. Athbhreithniú a dhéanamh gach trí mhí ar Thuarascálacha Stádais agus iad a nuashonrú nuair a chuirtear moltaí i bhfeidhm. Luacháil a dhéanamh ar chuspóirí agus ar théamaí thuarascálacha 2015 agus 2016 faoi Nollaig 2016.	
<p>Spríocdháta: Athbhreithniú a chríochnú ar Thuarascálacha 2015 faoi 29 Feabhra 2016 agus a chur faoi bhráid cruinniú Boird de chuid FCILC ina dhiaidh sin.</p> <p>Soláthar moltaí a thionscnamh faoi 31 Nollaig 2016 agus maoiniú seachtrach a lorg.</p> <p>Dul i gcomhairle go ráithiúil le páirtithe leasmhara ábhartha agus tuairisc a chur faoi bhráid Bhord an FCILC</p> <p>Tuarascáil luachála a dhéanamh ar gach tionscnamh a rinneadh faoi 31 Nollaig 2016 agus a chur faoi bhráid cruinniú Boird de chuid FCILC ina dhiaidh sin.</p>	<p>Uasdátú: Athbhreithniú déanta ar Thuarascálacha Stádais 2015 faoi 29 Feabhra 2016 agus iad curtha faoi bhráid/tuairiscithe ag Bord an FCILC.</p> <p>Tionscnaíodh cur i bhfeidhm na moltaí agus fuarthas maoiniú seachtrach faoi 31 Nollaig 2016, mar ba ghá.</p> <p>Rinneadh comhairliúchán le réimse grúpaí reachtúla agus grúpaí/ionadaithe pobail tríd an obair pháirtíochta. Cuireadh tuairiscí boird faoin dul chun cinn ar fáil ag 6 chruinniú Boird le linn 2016.</p> <p>Críochnaíodh luacháil ar chlár oibre faoi 31 Nollaig 2016 agus cuireadh iad faoi bhráid na foirne Ardbhainistíochta. Tuarascálacha luachála curtha faoi bhráid Bhord an FCILC an 10 Feabhra 2017.</p>

Cuspóir 3.2: Ceantair an Fheabhail agus Chairlinn a chur chun cinn maidir le tráchtáil agus áineas.

Croíghníomhaíochtaí: Athbhreithniú a dhéanamh ar Phlean Gnímh Cumarsáide agus Margaíochta 2015.

Teagmháil le gach páirtí leasmhar ábhartha, eolas a roinnt agus páirtnéireachtaí a dhéanamh le haghaidh moltaí a chur i bhfeidhm go héifeachtach. Moltaí a chur i bhfeidhm i rith 2016.

Athbhreithniú a dhéanamh gach trí mhí ar Thuarascáil Cumarsáide agus Margaíochta agus í a nuashonrú nuair a chuirtear moltaí i bhfeidhm.

Luacháil a dhéanamh ar chuspóirí agus ar théamaí thuarascálacha 2015 agus 2016 faoi Nollaig 2016.

Spriocdháta: Athbhreithniú iomlán ar Phlean 2015 a chur i gcrích faoi 29 Feabhra agus a chur faoi bhráid cruinniú Boird de chuid FCILC ina dhiaidh sin.

Soláthar moltaí a thionscnamh faoi 31 Nollaig 2016 agus maoiniú seachtrach a lorg le cabhrú leis an chur i bhfeidhm.

Dul i gcomhairle go ráithiúil le páirtithe leasmhara ábhartha agus tuairisc a chur faoi bhráid Bhord an FCILC.

Tuarascáil luachála a dhéanamh ar gach tionscnamh a rinneadh faoi 31 Nollaig 2016 agus a chur faoi bhráid cruinniú Boird de chuid FCILC ina dhiaidh sin.

Uasdátú: Athbhreithniú ar 2015 déanta faoi 29 Feabhra 2016 agus curtha faoi bhráid chruinniú boird an FCILC.

Tionscnaíodh moltaí a chur i bhfeidhm agus fuarthas maoiniú seachtrach faoi 31 Nollaig 2016, mar ba ghá.

Rinneadh comhairliúchán le réimse grúpaí reachtúla, grúpaí/ionadaithe pobail le linn na bliana trí obair pháirtíochta agus soláthar imeachtaí.

Tuarascálacha luachála réidh faoi 31 Nollaig 2016 agus curtha faoi bhráid chruinnithe boird an FCILC i rith 2016.

Cuspóir 3.3: Infhaighteacht maoinithe a fhiosrú leis an turasóireacht mhuirí agus an tslatiascaireacht a fhorbairt.

Croíghníomhaíochtaí: Athbhreithniú a dhéanamh ar thograí SDF 2015.

Clár SDF 2016 a chur i bhfeidhm.

Luacháil a dhéanamh ar chuspóirí agus ar théamaí thionscadail 2015 agus 2016 faoi Nollaig 2016.

Spríocdháta: Athbhreithniú a chur i gcrích ar thionscadail SDF 2015 faoi 29 Feabhra 2016 agus iad a chur faoi bhráid cruinniú Boird de chuid FCILC ina dhiaidh sin.

A chinntiú go gcuirfear i bhfeidhm an Clár SDF faoi 31 Nollaig 2016. Bord FCILC a choinneáil ar an eolas go rialta.

Tuarascáil luachála a dhéanamh faoi 31 Nollaig 2016. Tuirisc a chur faoi bhráid cruinniú Boird de chuid FCILC ina dhiaidh sin.

Uasdátú: Athbhreithniú ar Mhaoiniú SDF 2015 réidh faoi 29 Feabhra 2016 agus curtha faoi bhráid chruinniú Bhord an FCILC.

Gheall Gníomhaireacht na Lochanna £98,609 de dheontais SDF do 34 tionscadal a bhfuil comhluach £285,782 leo faoi 31 Nollaig 2016. Coinníodh an Bord FCILC ar an eolas go tráthrialta le linn na bliana.

Críochnaíodh gníomhaíocht luachála 2016 faoi 31 Nollaig 2016 agus cuireadh faoi bhráid chruinniú Bhord an FCILC mí Feabhra 2017.

TOSAÍOCHT: CORPARÁIDEACH	
CUSPÓIR	
4	Ár mandáid agus ár bhfreagrachtaí reachtúla a chomhlíonadh go héifeachtach, éifeachtúil.
Cuspóir 4.1: Acmhainní a bhainistiú de réir na mbuiséad comhaontaithe bliantúil agus leanúint de shábháiltí intomhaiste éifeachtúlachta a fhorbairt.	
<p>Croíghníomhaíochtaí: Ráitis Airgeadais agus Tuarascálacha Bliantúla a réiteach agus a chur ar fáil de réir riachtanais reachtúla agus spriocdhátaí.</p> <p>Sábháiltí éifeachtúlachta 4% a aimsiú, a fhorbairt agus a bhaint amach i ngach buiséad agus i ngach Stiúirthóireacht d'fhonn airgead tirim a chur ar fáil.</p> <p>Aird na Ranna Coimircíochta a tharraingt láithreach ar aon fhadhb a bheadh ann.</p>	
<p>Spriocdháta: Dréachtráitis Airgeadais a chur chuig NIAO faoin 31 Márta 2016.</p> <p>Dréacht-tuarascáil bhliantúil a chur chuig na Ranna Coimircíochta faoin 31 Bealtaine 2016.</p> <p>Sábháiltí éifeachtúlachta 4% d'fhonn airgead tirim a chur ar fáil a bhaint amach faoin 31 Nollaig 2016.</p>	<p>Uasdátú: Cuireadh Dréachtráitis Airgeadais 2015 chuig NIAO an 31 Márta 2016.</p> <p>Cuireadh an Dréacht-Tuarascáil Bhliantúil chuig Ranna Coimircíochta an 5 Bealtaine 2016.</p> <p>Cuireadh coigiltis éifeachtúlachta i bhfeidhm i rith 2016 mar a leagadh amach i bPlean Gnó 2016.</p> <p>Tarraingíodh aird Ranna Coimircíochta ar aon cheist mar ba chúil agus mar ba thráthúil.</p>

Cuspóir 4.2: 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 ardaithé 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.

Córas Bainistithe Taifead éifeachtach a chur i bhfeidhm.

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

Athbhreithniú a dhéanamh ar chórais tacaíochta corparáidí le go mbeidh feidhmeanna stóinsithe gnó á reáchtáil go héifeachtach agus go héifeachtúil.

A chinntiú go mbíonn cruinniú ann idir Bord FCILC agus Bord Roinne an RTTR.

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.

Córas Bainistithe Taifead curtha i bhfeidhm faoi 31 Nollaig 2016.

Tuarascálacha Míosúla Bainistíochta ar fáil tráth nach déanaí ná 7 lá ó dheireadh na míosa. Tuarascálacha athraithe réidh.

Uasdátú: Bhí Cruinnithe Bainistithe Riosca ann gach trí mhí le linn 2016.

Ba mhír sheasta í an Bhainistíocht Riosca ag gach cruinniú Boird, Cuntasaíochta, Fochoiste Iniúchta, agus Ardbhainistíochta.

Críochnaíodh gach gníomh faoin scála comhaontaithe ama, nuair ab fhéidir.

Le linn 2016, rinneadh 90% de sonraisc soláthróirí a phróiseáil faoin sprioc 10 lá.

Rinneadh triail ar chóras leictreonach bainistithe taifead le cur i bhfeidhm ag Seirbhísí Corparáideacha i 2016. Measadh gur ghá síneadh a chur le cur i bhfeidhm deiridh an chórais, a fhad le 31 Márta 2017, go mbeadh an triail críochnaithe. Tharla seo i ngeall ar easpa acmhainní agus brú eile oibre.

<p>Athbhreithniú déanta agus dréacht-tuarascáil réidh faoi 30 Meitheamh 2016. Moltaí agus torthaí curtha i bhfeidhm faoi 31 Nollaig 2016.</p> <p>An cruinniú le bheith ann faoi 30 Aibreán 2016.</p>	<p>Réitítear tuarascálacha bainistíochta faoi 7 lá de dheireadh na míosa. Tá moill ar thacar eile tuarascálacha i ngeall ar bhrú oibre. Críochnaíodh na tuarascálacha athraithis faoi na spriocamanna a tugadh. Athbhreithniú déanta ar na moltaí agus leanfar dá gcur i bhfeidhm le linn 2017.</p> <p>Bhí cruinniú ann de Bhord FCILC agus Bord Roinne RTFR.</p>
<p>Cuspóir 4.3: Cumarsáid le páirtithe leasmhara a fheabhsú trí phlean gníomhaíochta cumarsáide a chur i bhfeidhm.</p>	
<p>Croíghníomhaíochtaí: 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.</p>	
<p>Spriocdháta: Gach nuashonrú agus leasú le cur i bhfeidhm tráth nach déanaí ná 2 mhí ón mholadh nuair is féidir sin.</p>	<p>Uasdátú: Leanadh de chur i bhfeidhm nuashonruithe agus feabhsuithe ar mhodhanna reatha cumarsáide le linn na bliana, agus faoi 2 mhí den mholadh bheith déanta, nuair ab fhéidir.</p>
<p>Cuspóir 4.4: Seirbhís éifeachtach, éifeachtúil TFC a chur ar fáil.</p>	
<p>Croíghníomhaíochtaí: Soláthar reatha TFC a mheasúnú; leasuithe a mholadh agus a chur i bhfeidhm, de réir mar is gá.</p> <p>Athbhreithniú bliantúil a dhéanamh ar phlean athshlánaithe TFC i gcás tubaiste.</p>	
<p>Spriocdháta: Soláthar TEF le nuashonrú faoi 31 Nollaig 2016.</p> <p>Plean athshlánaithe tubaiste athbhreithnithe agus nuashonraithe faoi 31 Nollaig 2016.</p>	<p>Uasdátú: Ainneoin go bhfuil moill ar chúrsaí TFC i ngeall ar chonstaicí buiséid, rinneadh gach soláthar riachtanach agus éigeandála a uasdátú mar ba ghá faoi 31 Nollaig 2016. Leanfar den chothabháil a dhéanamh ar fhorálacha riachtanacha.</p> <p>Athbhreithniú, triail agus nuashonrú déanta ar an Phlean Athshlánaithe Tubaiste faoi 31 Nollaig 2016.</p>



Foyle, Carlingford And Irish Lights Commission

Loughs Agency

Annual Financial Statements for the year ended 31 December

2016

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Foreword to the Accounts

The Board presents the financial accounts for the year ended 31 December 2016.

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 Sponsor 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 Finance and the Department of Public Expenditure and Reform, as provided for in the Body's Financial Memorandum; and
- The North South Annual Reports and Accounts Guidance provided by the Department of Finance 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 (DCCAE) (the Departments). The Loughs Agency had a surplus of Stg **£24,605/€30,117** for the year ended 31 December 2016 (2015 Deficit of Stg **£496,994/€684,412**).

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 2016 was Nil (2015 - £NIL).

Charitable Donations

The Agency made no charitable donations during the year.

Business Plan 2016

The Agency's Business Plan for 2016 was approved by Ministers on 11 November 2015. 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 ongoing 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 of the Agency towards the achievement of objectives set in the Corporate and Business Plans which have been approved by the North South Ministerial Council.

Loughs Agency Annual Report and Accounts 2016

The following served as Board Members during the period:

Mr Winston Patterson	Chairperson (Term ended on 12 Dec 2016)
Mr Alan McCulla	Vice Chairperson (Term ended on 12 Dec 2016)
Mr Laurence Arbuckle	Chairperson (Appointed Chair on 12 Dec 2016)
Mr Andrew Duncan	Vice Chairperson (Appointed Vice Chair on 12 Dec 2016)
Mr Michael Murphy	Member
Mr Michael McCormick	Member
Mrs Phil Mahon	Member
Mr Terry McWilliams	Member
Mr Joe Miller	Member (Term ended on 12 Dec 2016)
Mrs Theresa McLaverty	Member (Term ended on 12 Dec 2016)
Mr Don Tipping	Member (Term ended on 12 Dec 2016)
Mr Seamus Rodgers	Member (Term ended on 12 Dec 2016)
Mr Allan Ewart	Member (Appointed on 13 December 2016)
Mrs Fiona Walsh	Member (Appointed on 13 December 2016)
Mr Ian McCrea	Member (Appointed on 13 December 2016)
Mr Patrick Gibbons	Member (Appointed on 13 December 2016)
Mr Alastair Patterson	Member (Appointed on 13 December 2016)
Ms Heather Mackey	Member (Appointed on 13 December 2016)

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;
- Age; and
- 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 2016, 95.4% (2015: 92.2%) of bills were paid within 15 days, and 98.93% (2015: 96.54%) within 30 days.

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

Over the next 3 years the Agency will continue to deliver its Strategic Objectives as set out in the Corporate Plan 2017 – 2019. The Plan prioritises our actions but continues to keep our ambitions high, in such a challenging financial environment. Our work programme has been planned and influenced against our expected funding position for the next three years. Throughout the period of this Corporate Plan, the Agency will rethink and refocus on how it operates due to the prevailing budget constraints in both jurisdictions.

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 triggering of Article 50 and the UK's subsequent withdrawal from the EU is unlikely to see fundamental changes to the core work of the Agency. However, it will present a challenge for the Agency on a number of fronts and particularly when applying for EU Funding. We look forward to constructive engagements with North South Ministers on the implications of this for the Agency. We will continue to adopt a "business as usual" approach, while monitoring the situation closely over the coming months.

External Audit

The Financial Statements are audited by the Comptroller and Auditor General for Northern Ireland and the Comptroller and Auditor General in Ireland (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 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 72 to 74.

Accounting Officer

Mr John Pollock resigned as Chief Executive on 28th February 2017. Mrs Sharon McMahan was appointed Designated Officer on 23rd February 2017 and took up appointment on 1st March 2017.

Sharon McMahan
Accounting Officer
3 August 2017

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 (DCCA) 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 37. 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 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 Designated Officer's responsibilities as the Accountable Person of the Loughs Agency, include responsibility for the propriety and regularity of the public finances and for the keeping of proper records, as 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 ongoing 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 2016 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 2016 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 was reviewed at each Risk Management Meeting during 2016. 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 2016:

- 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) meeting, 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 over £5,000 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 2016 at which the progress of the risk management process was reviewed. In addition, all Internal Audit reports and NIAO Management Letter comments were addressed. From April 2017 the Audit Committee will be known as the Audit and Risk Committee.

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 2016 Annual Internal Audit Report gave a satisfactory opinion as to the adequacy of the internal control environment operating within the Agency.

Sharon McMahon
Accounting Officer

3 August 2017

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

We certify that we have audited the accounts of Foyle, Carlingford and Irish Lights Commission Loughs Agency (the Body) for the year ended 31 December 2016 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 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 the 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 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 reported 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 directions, of the state of the Body's affairs as at 31 December 2016 and of its surplus, 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 to the accounts 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 account; 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.



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

8 August 2017



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

10 August 2017

Income and Expenditure Account

		2016	2015 Restated	2016	2015 Restated
Income	Note	£ Stg	£ Stg	€	€
Revenue grants from departments	3	3,739,693	3,453,048	4,577,384	4,755,192
Net Deferred Funding for Pensions	14c	682,492	388,763	835,371	535,365
Other Revenue Grants	4	41,314	1,348,356	50,568	1,856,821
Ordinary income	5	152,138	120,154	186,217	165,464
Capital grants released	13	351,581	502,899	430,335	692,542
Capital grant impairment - Net	13	23,000	153,793	28,152	211,788
Profit on disposal of grant assets		-	1,788	-	2,462
Bailliffing		9,000	9,000	11,016	12,394
		4,999,218	5,977,801	6,119,043	8,232,028
Expenditure					
Staff costs	6	2,709,892	2,508,870	3,316,908	3,454,965
Other Revenue Grant Expenses	4	41,689	1,337,394	51,027	1,841,726
Programme expenses	7	482,959	613,525	591,142	844,885
Administrative expenses	8	999,932	1,012,487	1,223,916	1,394,295
Currency exchange		(7,974)	15,667	(9,760)	21,576
(Profit)/loss on sale of fixed assets		(19,968)	(34,172)	(24,441)	(47,059)
Depreciation	10	364,985	516,266	446,742	710,950
Impairment - Net	10	23,000	153,793	28,152	211,788
Interest payable	9	380,098	350,965	465,240	483,314
		4,974,613	6,474,795	6,088,926	8,916,440
Operating (Deficit) taken to reserves		24,605	(496,994)	30,117	(684,412)

All amounts relate to continuing activities.

The notes on pages 80 to 113 and Appendix 1 form part of these Accounts.

Statement of Total Recognised Gains & Losses

	2016 £ Stg	2015 £ Stg	2016 €	2015 €
Surplus/Deficit on continuing operations after depreciation	24,605	(496,994)	30,117	(684,412)
Transfer into pension scheme	19,434	317,637	23,787	437,418
Actuarial (loss)/gain in respect of pension scheme	4,995,679	474	6,114,711	652
Adjustment for Deferred pension asset	(5,015,113)	(318,111)	(6,138,498)	(438,070)
Unrealised surplus/(deficit) on revaluation of land, buildings, boats and boating equipment	797,699	-	976,384	-
Total recognised gain/(loss) relating to the year	822,304	(496,994)	1,006,501	(684,412)
Reconciliation				
Opening reserves	1,190,800	1,687,794	1,615,916	2,156,493
Total recognised gain/(loss) relating to the year	822,304	(496,994)	1,006,501	(684,412)
Prior period adjustment (as explained in note 26)	-	-	-	-
Difference on currency translation			(262,656)	143,835
Closing reserves	2,013,104	1,190,800	2,359,761	1,615,916

The notes on pages 80 to 113 and Appendix 1 form part of these Accounts.

Balance Sheet

	Note	2016 £ Stg	2015 Restated £ Stg	2016 €	2015 Restated €
Tangible fixed assets	10	4,958,154	4,277,615	5,811,948	5,804,723
Current Assets					
Debtors and prepayments	11	249,543	1,411,794	292,513	1,915,805
Cash at bank and in hand		196,442	424,204	230,270	575,645
Cash at bank and in hand Interreg IVA		-	566,364	-	768,556
		445,985	2,402,362	522,783	3,260,006
Current Liabilities					
Creditors and accruals	12	214,115	2,208,501	250,985	2,996,935
Net Current Assets		231,870	193,861	271,798	263,071
Total Assets less Current Liabilities		5,190,024	4,471,476	6,083,746	6,067,794
Pension Liability	14	(16,758,543)	(10,954,965)	(19,644,364)	(14,865,888)
Deferred pension funding asset	14	16,758,543	10,954,965	19,644,364	14,865,888
Total Long Term Liabilities		-	-	-	-
Net Assets		5,190,024	4,471,476	6,083,746	6,067,794
Represented By					
Deferred Capital grants	13	3,176,920	3,280,676	3,723,985	4,451,878

Continued

	Note	2016 £ Stg	2015 Restated £ Stg	2016 €	2015 Restated €
Reserves					
General reserve	15	243,332	205,362	285,234	278,677
Revaluation reserve	16	1,769,772	985,438	2,074,527	1,337,239
Total reserves		2,013,104	1,190,800	2,359,761	1,615,916
Total		5,190,024	4,471,476	6,083,746	6,067,794

The notes on pages 80 to 113 and Appendix 1 form part of these Accounts.

Sharon McMahon
Accounting Officer

3 August 2017

Cash Flow Statement

	Note	2016 £ Stg	2015 £ Stg	2016 €	2015 €
Net cash inflow/(outflow) from continuing activities	17a	(814,094)	(684,113)	(996,451)	(942,092)
Capital expenditure and financial investment	17b	(250,857)	(270,014)	(307,049)	(371,837)
Net cash outflow before financing		(1,064,951)	(954,127)	(1,303,500)	(1,313,929)
Financing	17c	270,825	305,974	331,490	421,357
Difference on currency translation				(141,921)	142,979
(Decrease)Increase in Cash in year		(794,126)	(648,153)	(1,113,931)	(749,593)
Reconciliation of net cash flow to movement in cash					
Increase/(Decrease) in cash in year		(794,126)	(648,153)	(1,113,931)	(749,593)
Explained as follows:					
At 1 January		990,568	1,638,721	1,344,201	2,093,794
At 31 December		196,442	990,568	230,270	1,344,201
Increase/(Decrease) in cash in year		(794,126)	(648,153)	(1,113,931)	(749,593)

The notes on pages 80 to 113 and Appendix 1 form part of these Accounts.

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/€1,172 have been capitalised. Prior to this all items of a capital nature were capitalised regardless of cost.

Fixed assets (other than land, buildings and boats) 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.

On 31 December 2016 boats were revalued by consulting Marine Engineers & Surveyors John H MacIlwaine & Son. A number of boats had a Net Book Value lower than the valuation given, and as such these have been relieved in line with the valuation given.

Land and Buildings in Northern Ireland were revalued by Land & Property Services (LPS) on 31 December 2016 (previously revalued on 31 December 2011), and have now been included in the Financial Statements at the revalued amounts. Land & Property Services (LPS) collect, process and manage land and property information, which underpins the collection of rates, in support of the Executive's commitment to economic and social development in Northern Ireland. LPS provides asset valuations for all Northern Ireland (NI) departments and their executive agencies, all district councils and for a wide range of non departmental and statutory bodies. Valuations of property assets are included in financial statements and used for resource accounting and budgeting. The valuations have been carried out in accordance with accounting guidance issued by the Department of Finance and DPER, International Valuation Standards and the Royal Institution of Chartered Surveyors (RICS) Professional - Valuation Standards.

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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 2016 is £stg: €1.1722 (2015: £stg: €1.3570). The average rate for 2016 is £stg: €1.224 (2015: £stg = €1.3771). 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 2016 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 Deloitte Total Reward and Benefits Limited (appointed 1 July 2016). 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 2016. Comparative figures for 2015 are also shown, which were prepared by Xafinity Consulting as the appointed actuary at that time.

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.

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3. Revenue and Capital Grants from Sponsor Departments

	Note	2016 £	2015 £	2016 €	2015 €
Grants received in year					
Department of Communications, Climate Action and Environment		1,972,188	2,060,891	2,413,958	2,838,053
Department of Agriculture, Environment and Rural Affairs		1,972,188	2,060,891	2,413,958	2,838,053
SDF deferred income now released to I&E		65,434	-	80,091	-
Clawback of grant in aid*		708	(373,000)	867	(513,658)
Total		4,010,518	3,748,782	4,908,874	5,162,448
Appropriation of grants received in year					
Capitalised against fixed assets	10	270,825	305,974	331,490	421,357
Released to revenue		3,739,693	3,453,048	4,577,384	4,755,192
SDF funding being transferred to/(from) deferred grant income		-	(10,240)	-	(14,101)
		4,010,518	3,748,782	4,908,874	5,162,448

*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 £372,292 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 (£372,292) is due back to Sponsor Departments in a 50:50 split. This was repaid in December 2016.

Also, during 2015, £94,179 (2016-NIL) re transfers in to the North South Pension Scheme, plus £77,119 (2016-NIL) 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 (2016-NIL) is reflected in the total of £3,748,782 grants received in 2015 from Sponsor Departments.

4. Other Revenue Grants

	INTERREG IVa IBIS	Heritage Lottery Fund	2016 Total	2016 Total	2016 Total	INTERREG IVa IBIS	INTERREG IVa MTAD	Restated 2015 Total	Restated 2015 Total
	£	£	£	£	€	£	£	£	€
Revenue Grant Income	117,870	39,310	157,180	192,388		791,514	880,626	1,672,140	2,302,704
Grant received in year	-	-	-			115,866	-	115,866	159,559
Grant receivable / (deferred) current year	(115,866)	-	(115,866)	(141,820)		(442,827)	3,177	(439,650)	(605,442)
Grant receivable prior year	2,004	39,310	41,314	50,568		464,553	883,803	1,348,356	1,856,821
Revenue Grant Expenditure									
Grants and running costs paid current year	312,196	39,874	352,070	430,934		895,784	919,291	1,815,075	2,499,540
Grants payable current year	-	-	-			310,381	-	310,381	427,426
Grants payable prior year	(310,381)	-	(310,381)	(379,907)		(788,062)	-	(788,062)	(1,085,240)
	1,815	39,874	41,689	51,027		418,103	919,291	1,337,394	1,841,726

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In 2016 the Agency received a grant from the Heritage Lottery fund for £39,310/€48,115. This was to partner with the Western Education and Library Board's Youth Service to take 32 young people aged 14-17, from the area, through a training programme to develop skills in identifying and recording the biodiversity of Lough Foyle.

The differences between income and expenditure on the IBIS and INTERREG funded projects, as noted above, are 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 letters 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

	2016 £	2015 £	2016 €	2015 €
Normal activities				
Licence duties	68,473	72,509	83,811	99,852
Fishery rent	1,297	2,425	1,588	3,340
	69,770	74,934	85,399	103,192
Other activities				
Fines and costs recovered	9,601	10,276	11,752	14,151
Sundry receipts	72,767	34,944	89,066	48,121
	82,368	45,220	100,818	62,272
Total	152,138	120,154	186,217	165,464

6. Staff Costs and Board Remuneration

6.a). Staff Numbers

Average monthly number of employees (full time equivalent)	2016	2015
Senior Management	5	5
Administrative	18	20
Field staff and inspectorate	34	32
Total	57	57

6.b). Staff and Board Costs

	2016 £	2015 £	2016 €	2015 €
Gross Salaries	1,937,246	1,884,540	2,371,189	2,595,200
Social security costs	183,610	140,001	224,738	192,796
Employers pension costs	563,298	447,370	689,477	616,073
Less Recoupments for Seconded staff	(51,263)	(33,945)	(62,745)	(46,746)
Total staff costs	2,632,891	2,437,966	3,222,659	3,357,323
Board remuneration	74,693	68,948	91,424	94,948
Social security costs	2,308	1,956	2,825	2,694
Total Board costs	77,001	70,904	94,249	97,642
Total Board and staff costs	2,709,892	2,508,870	3,316,908	3,454,965

Pension Interest costs are now included separately under interest payable costs see Notes 9 and 14. 2016 Gross salaries include amounts which were recouped for bailiffing services amounting to £31,066 (2015: £27,627), £16,974 (2015: £NIL) re amounts recouped for work on the A5 and a further £3,223 (2015: £6,318) under other employment schemes.

6.c). Seconded and Temporary Staff

Staff costs above include the following	2016 £	2015 £	2016 €	2015 €
Temporary staff	46,402	43,959	56,796	60,536
Total temporary staff costs	46,402	43,959	56,796	60,536
Salaries included under Revenue Grants	2016 £	2015 £	2016 €	2015 €
Gross salaries (Full Time) under Heritage Lottery Fund expenditure (Note 4)	11,980	-	14,664	-
Social security costs (Full Time under INTERREG IVa expenditure (Note 4)	1,126	-	1,378	-
Gross salaries (Full Time) under INTERREG IVa expenditure (Note 4)	-	107,163	-	147,574
Social security costs (Full Time) under INTERREG IVa expenditure (Note 4)	-	10,570	-	14,556
	13,106	117,733	16,042	162,130

Of the £107,163 above in 2015, £47,809 relates to IBIS and £59,354 relates to Marine Tourism and Development, and of the £10,570 social security costs, £3,820 relates to IBIS and £6,750 relates to Marine Tourism and Development.

Salaries included under Programme Costs	2016 £	2015 £	2016 €	2015 €
Gross Salaries (Full Time) Conservation and Protection. Gross Salaries (Full time) Marine Tourism and Development. Gross Salaries (Full time) Aquaculture (Note 7).	83,795	153,430	102,565	211,288
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).	6,760	7,839	8,274	10,795
Gross Salaries (Full Time) INTERREG IVA Costs absorbed by LA (Note 7).	-	19,721	-	27,158
Social Security (Full Time) INTERREG IVA Costs absorbed by LA (Note 7).	-	997	-	1,373
	90,555	181,987	110,839	250,614

6.d). Chief Executive's Costs

Age 58	2016 £	2015 £	2016 €	2015 €
Gross	65,136	59,138	79,726	81,439
Social security costs	7,871	5,880	9,634	8,097
	73,007	65,018	89,360	89,536

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

6.e) Senior Management Costs

Director of Development Kevin Wilson Benefit in Kind 2016 £6,174/€7,557 (2015 £5,716 /€7,872).

No other Senior Management staff received any Benefits in Kind. Benefits in Kind are not included in the remuneration figures shown below.

Senior Management/Directors	Age	2016		2015	
		Gross	Social Security Costs	Gross	Social Security Costs
		£	£	£	£
John Pollock (CEO)	58	65,136	7,871	59,138	5,880
Kevin Wilson (Development)	43	48,710	5,331	47,221	4,234
John McCartney (Conservation and Protection)	57	52,830	5,898	51,341	4,801
Barry Fox (Aquaculture & Shellfisheries)	43	51,694	5,226	45,402	4,555
Sharon McMahon (Corporate Services)	51	47,749	5,151	46,116	4,076
		266,119	29,477	249,218	23,546

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

	2016 £	2015 £	2016 €	2015 €
Mr Winston Patterson (Chairperson) *	9,345	8,670	11,438	11,940
Mr Alan McCulla (Vice Chairperson)	6,420	6,690	7,858	9,213
Mr Laurence Arbuckle *	7,072	6,017	8,656	8,286
Mr Michael Murphy	5,235	5,235	6,407	7,209
Mr Joe Miller	4,977	5,235	6,092	7,209
Mr Jim Wilson (term ended 12 December 2015)	-	4,962	-	6,833
Mr Don Tipping *	6,486	6,017	7,939	8,286
Mr Andrew Duncan *	6,967	6,017	8,527	8,286
Mr Michael McCormick *	6,843	6,017	8,376	8,286
Mrs Teresa McLaverty*	4,977	5,235	6,092	7,209
Mr Seamus Rodgers*	6,007	5,574	7,353	7,676
Mrs Phil Mahon	5,235	5,235	6,408	7,209
Mr Terry McWilliams	5,508	-	6,742	-
Mr Allan Ewart	273	-	334	-
Mr Ian McCrea	273	-	334	-
Mr Alastair Patterson	273	-	334	-
Mrs Fiona Walsh*	370	-	453	-
Mr Patrick Gibbons*	370	-	453	-
Ms Heather Mackey*	370	-	453	-
	77,001	70,904	94,249	97,642

Board members' salaries are not pensionable.

*Republic of Ireland Board Members were paid in Euro at the agreed Euro amounts.

The figures above for new Board Members appointed in December 2016 reflect amounts accrued for the period from appointment to 31 December 2016.

Board Members expenses in 2016 were £2,880/€3,525 (2015: £2,762/€3,803).

7. Programme expenses

Programme expenses	2016 £	2015 £	2016 €	2015 €
Conservation & Protection	130,858	227,390	160,170	313,139
Marine Tourism & Angling Development	137,891	251,787	168,779	346,736
Sustainable Development Fund	142,883	88,239	174,889	121,514
Aquaculture	71,327	45,140	87,304	62,162
INTERREG IVa MTAD	-	969	-	1,334
	482,959	613,525	591,142	844,885

£451,448/€552,572 has been spent on Sustainable Development Fund (SDF) over the last 5 years, from a budget of £460,000 available to SDF.

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8. Administrative Expenses

	2016 £	2015 £	2016 €	2015 €
Staff training	25,650	27,710	31,395	38,159
Bank charges	186	2,892	228	3,983
Postage	6,114	9,496	7,484	13,077
Advertising	37,037	38,532	45,333	53,063
Light and heat	37,905	33,752	46,396	46,480
Telephone	57,432	46,864	70,297	64,536
Rent	43,847	44,162	53,668	60,815
Insurance	155,040	164,249	189,769	226,187
MMV Ostrea – Salvage Costs	(3,923)	3,923	(4,802)	5,401
Audit fees	24,500	19,814	29,988	27,286
Accountancy fees	(4,750)	18,186	(5,814)	25,044
Motor vehicle expenses	81,674	68,011	99,969	93,658
Boat stores	2,525	1,296	3,091	1,785
Boat maintenance	24,402	38,597	29,868	53,152
Printing and stationery	23,850	34,330	29,192	47,276
Licence dealers commission	6,471	6,109	7,920	8,413
Maintenance and repairs	78,088	81,802	95,580	112,650
Miscellaneous	127	176	155	242
Travelling and conference expenses	78,643	83,551	96,259	115,058
Meeting expenses	2,559	4,079	3,132	5,617
Health and safety	19,186	12,081	23,484	16,637
Cleaning	13,895	10,838	17,007	14,925
Computer consumables and maintenance	71,662	50,587	87,714	69,663
Other equipment costs	51,364	44,263	62,869	60,955
Subscriptions	46,886	55,026	57,389	75,776
Legal and professional fees	113,738	108,175	139,216	148,968
Licence Fees	5,824	3,986	7,129	5,489
	999,932	1,012,487	1,223,916	1,394,295

9. Interest Payable

	2016 £	2015 £	2016 €	2015 €
Pension Interest Cost (Note 14e)	380,098	350,965	465,240	483,314
	380,098	350,965	465,240	483,314

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10. Tangible Fixed Assets

Restated	Land & buildings	Weirs	Interpretive centre	Boats & boating equipment	Fixtures & fittings	Plant	Office equipment	Computer equipment	Motor vehicles	Total	Total	
	£	£	£	£	£	£	£	£	£	£	£	
Cost												
At 1 January 2016 Restated	3,163,873	1,400,237	508,311	942,444	62,828	1,235,840	73,792	454,165	465,433	8,306,923	11,235,944	
Additions	77,617	47,478	35,043	-	-	18,954	2,526	16,307	72,900	270,825	331,490	
Disposals	-	-	-	(108,632)	-	(257,825)	-	(38,349)	(69,294)	(474,100)	(580,298)	
Revaluation	287,198	-	-	1,886	-	-	-	-	-	289,084	353,839	
Impairment – MMV Ostrea				(23,000)						(23,000)	(28,152)	
At 31 December 2016	3,528,688	1,447,715	543,354	812,698	62,828	996,969	76,318	432,123	469,039	8,369,732	11,312,823	
Depreciation												
At 1 January 2016 Restated	298,358	757,939	229,387	828,977	46,216	1,145,465	31,076	363,341	328,549	4,029,308	5,393,632	
Charge for year	103,561	56,711	20,592	22,889	5,426	42,108	7,907	35,537	70,254	364,985	446,742	
Depreciation on disposal	-	-	-	(108,632)	-	(257,825)	-	(38,349)	(69,294)	(474,100)	(580,298)	
Revaluation	(386,861)	-	-	(121,754)	-	-	-	-	-	(508,615)	(622,545)	
Impairment – MMV Ostrea												
At 31 December 2016	15,058	814,650	249,979	621,480	51,642	929,748	38,983	360,529	329,509	3,411,578	4,637,531	
Net Book Value												
At 31 December 2016	3,513,630	633,065	293,375	191,218	11,186	67,221	37,335	71,594	139,530	4,958,154	6,675,292	
Currency Translation Adjustment											(863,344)	
At 31 December 2015 Restated	2,865,515	642,298	278,924	113,467	16,612	90,375	42,716	90,824	136,884	4,277,615	5,842,312	
Currency Translation Adjustment											(37,589)	
											5,804,723	

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 in 2008 and its purchase had been funded by the Agency, funds provided by the Northern Ireland Sponsor Department and the EU. At 31 December 2014 the carrying value of the boat was £203,000. In the 2015 Financial Statements, the boat had been written down to its estimated salvage value of £50,000. The impairment charge of £153,000 in 2015 was matched by a release of unamortised capital grants of an equivalent amount. As a result, there was no overall effect on the Income and Expenditure Account. Insurance proceeds of £1.02 million were received in 2016. This was included in other debtors (Note 11) and other creditors (Note 12) in 2015. The full amount was recognised as a creditor within the Financial Statements in 2015, in accordance with the Body's Financial Memorandum 2005, as it was due back to the Sponsor Departments. This was repaid to the Sponsoring Departments in December 2016 – see Note 12 below. The MMV Ostrea went to auction on 26 January 2017 and proceeds of £26,000 were realised. At 31 December 2016 the value of the boat on the asset register has therefore been reduced by another £23,000, to £27,000. Again the impairment charge was matched by a release of unamortised capital grants of an equivalent value, so there has been nil effect on the Income and Expenditure Account in 2016.

11. Debtors and Prepayments

	2016 £	2015 £	2016 €	2015 €
Trade debtors	33,005	36,265	38,688	49,212
Prepayments	115,260	159,509	135,107	216,454
Bailiffing	9,000	9,000	10,550	12,213
Other debtors	92,278	1,091,154	108,168	1,480,696
Grants receivable	-	115,866	-	157,230
	249,543	1,411,794	292,513	1,915,805

12. Creditors and Accruals

	2016 £	2015 £	2016 €	2015 €
Trade creditors	23,508	148,875	27,556	202,023
Accruals	129,542	279,366	151,849	379,100
Other creditors	11,201	1,404,444	13,130	1,905,830
Grants payable	-	310,381	-	421,187
Deferred Grant	49,864	65,435	58,450	88,795
	214,115	2,208,501	250,985	2,996,935

In 2015 the increase in other debtors figure relates to insurance proceeds received in 2016, in respect of MMV Ostrea. This amount is also reflected in other creditors at 31 December 2015 as grant in aid payable back to Sponsor Departments, repaid in December 2016. The decrease in grants payable and grants receivable in 2016, relates to EU programmes which completed in 2015. Deferred grant of £49,864 in 2016 relates to an amount of £5,200 deferred to cover MMV Ostrea costs incurred in 2017 and £44,663 funds included as an other debtor and other creditor at 31 December 2016, relating to a settlement on 21 October 2016 of £87,500 from which legal fees of £42,837 were deducted, in lieu of an ongoing pollution case. The balance of funds of £44,663 are being held by the Agency's solicitors until such time as a management committee is set up to oversee the work required to re-instate the polluted River. Deferred grant of £65,435/€88,795 in 2015 relates to SDF. This money was all utilised in 2016.

13. Capital Grants

		DAERA/ DCCAIE	Local Govt	EU Funds	Total	Total
Gross capital grant	Note	£	£	£	£	€
At 1 January Restated		3,756,683	933,094	2,710,754	7,400,531	9,884,889
Additions	3	270,825	-	-	270,825	331,490
Disposals		(288,373)	(25,516)	(160,211)	(474,100)	(580,298)
Impairment – MMV Ostrea		(11,500)		(11,500)	(23,000)	(28,152)
At 31 December 2016		3,727,635	907,578	2,539,043	7,174,256	9,607,929
Grant amortisation						
At 1 January Restated		2,379,374	610,048	1,130,433	4,119,855	5,355,400
Amortised in year		261,895	36,050	53,636	351,581	430,335
Eliminated on disposal		(288,373)	(25,516)	(160,211)	(474,100)	(580,298)
Impairment – MV Ostrea						
At 31 December 2016		2,352,896	620,582	1,023,858	3,997,336	5,205,437
Unamortised capital grants						
At 31 December 2016		1,374,739	286,996	1,515,185	3,176,920	4,402,492
Currency Translation Adjustment						(678,507)
						3,723,985
At 1 January restated		1,377,309	323,046	1,580,321	3,280,676	4,529,489
Currency Translation Adjustment						(77,611)
						4,451,878

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.

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.

FRS 17 requires Financial Statements to reflect, at fair value, the assets and liabilities arising from an employer's obligations and any related funding and to recognise the cost of providing superannuation benefits in the accounting period in which they are earned by employees.

The effect of FRS 17 is to recognise as expenditure in year the cost of pensions earned, rather than the payments made to pensioners, and a corresponding funding amount. In addition the Balance Sheet recognises the cumulative liability for pensions earned by employees as at 31 December 2016 together with a corresponding asset.

The valuation used for FRS 17 disclosures at 31 December 2016 has been carried out by a qualified independent actuary (Deloitte Total Reward and Benefits Limited).

The principal actuarial assumptions used to calculate scheme liabilities under FRS 17 at 31 December 2016 are:

Assumptions			2016	2015
Discount rate - North			2.7%	3.7%
Discount rate - South			1.9%	2.65%
Rate of inflation - North			2.3%	1.9%
Rate of inflation - South			1.5%	2%
Rate of increase in salaries - North			2.3%	2.9%
Rate of increase in salaries - South			3%	3%
Rate of increase in pensions - North			2.3%	1.9%
Rate of increase in pensions – South (Core members)			3%	3%
Rate of increase in pensions – South (all other members)			1.5%	2%
	2016	2016	2015	2015
	Male	Female	Male	Female
Average expected life at age 65 for	Years	Years	Years	Years
Members currently aged 65	22.20	24.20	21.90	23.80
Members currently aged 45	23.90	26.10	23.10	25.30

14.a) Movement in Net Pension Liability during the financial year

Assumptions	2016 £	2015 £	2016 €	2015 €
(Deficit) in the plan at the beginning of the year	(10,954,965)	(10,141,891)	(14,865,888)	(12,958,294)
Benefits paid during the year	260,904	409,572	319,346	564,022
Member contributions	(105,973)	(107,148)	(129,711)	(147,554)
Current Service costs	(563,298)	(447,370)	(689,477)	(616,073)
Net transfers out of/ (in to) the scheme *	(19,434)	(317,637)	(23,787)	(437,418)
Interest on Scheme Liabilities	(380,098)	(350,965)	(465,240)	(483,314)
Actuarial (loss) /gains	(4,995,679)	474	(6,114,711)	652
Difference on currency translation			2,325,104	(787,909)
(Deficit) in the plan at the end of the year	(16,758,543)	(10,954,965)	(19,644,364)	(14,865,888)

* There were a number of transfers made from unfunded pension schemes in respect of employee's prior service elsewhere. In the 2016 financial year there were transfers into the North/South Pension Scheme of £21,672/€26,527, from other schemes. (2015: £317,637/€437,418) These were taken into consideration in the actuarial report as at 31 December 2016.

14.b). Analysis of movement in (deficit) in the plan over the period

	2016 £	2015 £	2016 €	2015 €
Experience (loss)/gain	(1,329,149)	(789,701)	(1,626,878)	(1,087,497)
Gain/ (loss) from exchange rate movements	(205,910)	-	(252,034)	-
(Loss)/ gain on change to assumptions	(3,460,620)	790,175	(4,235,799)	1,088,149
Actuarial (loss)/gain	(4,995,679)	474	(6,114,711)	652

The main element of the actuarial loss of £3,460,620 relates to changes in the actuarial assumptions increasing the value placed on the liabilities. As a result of a decrease in the Northern and Southern discount rates, there is an increase in the value placed on the liabilities by around £3,240,000. The impact of the changes in the inflation assumptions decreases the liabilities by around £70,000. The change in mortality assumption increases the liabilities by around £290,000.

An experience loss of around £1,329,000 reflects the fact that a full actuarial valuation has been carried out and experience over the year was different from that assumed at the previous year end.

14.c). Deferred Funding for Pensions

The Loughs Agency recognises as an asset a deferred funding asset of £16,758,543/ €19,644,364 as at 31 December 2016 (2015: £10,954,965/€14,865,888). The net deferred funding for pensions recognised in Income & Expenditure in 2016 includes:-

Deferred Funding for Pensions	2016 £	2015 £	2016 €	2015 €
Current service cost	563,298	447,370	689,477	616,073
Other finance cost	380,098	350,965	465,240	483,314
Benefits paid during the year	(260,904)	(409,572)	(319,346)	(564,022)
	682,492	388,763	835,371	535,365

14.d). Analysis of current pension service costs

	2016 £	2015 £	2016 €	2015 €
Service cost (Note 6b)	563,298	447,370	689,477	616,073
Interest on pension liabilities (note 9)	380,098	350,965	465,240	483,314
Total operating charge	943,396	798,335	1,154,717	1,099,387

14.e). History of Defined Benefit liabilities

	2016 £	2015 £	2016 €	2015 €
(Deficit) as at 31 December	(16,758,543)	(10,954,965)	(19,644,364)	(14,865,888)
Experience (loss)/gain	(1,329,149)	(789,701)	(1,626,878)	(1,087,497)
Percentage of scheme liabilities	7.9%	7.2%	8.3%	7.3%

14.f). Deferred Asset for Pensions

	2016 £	2015 £	2016 €	2015 €
Balance at 1 January	10,954,965	10,141,891	14,865,888	12,958,294
Increase in deferred funding for pension assets	5,803,578	813,074	7,103,578	1,119,685
Difference on currency translation			(2,325,102)	787,909
Balance at 31 December	16,758,543	10,954,965	19,644,364	14,865,888

15. General Reserve

	2016 £	2015 £	2016 €	2015 €
At 1 January	205,362	688,991	278,677	880,322
(Deficit)/surplus for the year	24,605	(496,994)	30,117	(684,412)
Transfer into pension scheme	19,434	317,637	23,787	437,418
Revised Transfer from revaluation reserve	13,365	13,365	16,359	18,405
Actuarial (loss)/gain on pension scheme	(4,995,679)	474	(6,114,711)	652
Adjustment for Deferred Pension asset	4,976,245	(318,111)	6,090,924	(438,070)
Difference on currency translation			(39,919)	64,362
At 31 December	243,332	205,362	285,234	278,677

16. Revaluation Reserve

	2016 £	2015 £	2016 €	2015 €
At 1 January	985,438	998,803	1,337,239	1,276,171
Increase in revaluation reserve	797,699	-	976,384	-
Transfer from/(to) Income and Expenditure Account	(13,365)	(13,365)	(16,359)	(18,405)
Difference on currency translation			(222,737)	79,473
At 31 December	1,769,772	985,438	2,074,527	1,337,239

17. Notes to the Cashflow Statement

17.a). Net cashflow from operating activities

	Note	2016 £	2015 £	2016 €	2015 €
Operating (deficit)/ surplus		24,605	(496,994)	30,117	(684,412)
Loss/(profit) on disposal of fixed assets		(19,968)	(34,172)	(24,441)	(47,059)
Depreciation	10	364,985	516,266	446,742	710,950
Capital grant release	13	(351,581)	(502,899)	(430,335)	(692,542)
Net Deferred Pension funding	14	(682,492)	(388,763)	(835,371)	(535,365)
(Profit) on disposal of capital grant assets		-	(1,788)	-	(2,462)
(Increase)/ decrease in debtors	11	1,162,251	(758,211)	1,623,292	(1,080,722)
Increase/(decrease) in creditors	12	(1,994,386)	593,685	(2,745,950)	933,683
Pension service cost	14	943,396	798,335	1,154,717	1,099,387
Pension benefits paid	14	(260,904)	(409,572)	(319,346)	(564,022)
Difference on currency translation				104,124	(79,528)
Net cash (outflow)/ inflow from continuing activities		(814,094)	(684,113)	(996,451)	(942,092)

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

	Note	2016 £	2015 £	2016 €	2015 €
Purchase of tangible fixed assets	10	(270,825)	(305,974)	(331,490)	(421,357)
Proceeds from disposal of tangible fixed assets		19,968	35,960	24,441	49,520
Net cash outflow from capital expenditure and financial investment		(250,857)	(270,014)	(307,049)	(371,837)

17.c). Net cash inflow from financing

	Note	2016 £	2015 £	2016 €	2015 €
Capital grants received	13	270,825	305,974	331,490	421,357
Net cash inflow from financing		270,825	305,974	331,490	421,357

18. Commitments

There were no Capital Commitments at 31 December 2016.

19. Contingent Liabilities

As at 31 December 2016 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 £50,000/€58,610) 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. Also, some Oyster appeal cases are listed for the Circuit court and once completed are likely to release a number of other Oyster cases currently being held up in the District court. It is hard to estimate the costs of these, not knowing what way the outcome will go, but they could potentially cost £21,327/ €25,000. 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 £41,000/€56,000) 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

Approval of 2017 Business Plan

At the date of approval of these accounts, Loughs Agency's 2017 Business Plan had not been formally approved by the Sponsor Departments, Finance Departments or the North South Ministerial Council (NSMC). Approval is unlikely to be received until the 2017/18 Budget for the Northern Ireland Executive has been agreed. The Southern Sponsor Department has continued to fund the Body's activities in the absence of an approved Business Plan.

The Northern Sponsor Department has implemented contingency arrangements, to enable the payment of funding to the Body. These involve

the approval of a Business Planning document which sets out the Body's short-term proposed activities, together with the related benefits and costs. As a result, all 2017 funding requested to date has been paid by both Sponsor Departments.

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

21. Operating Lease

At 31 December 2016 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. 2016: £14,332/€16,800 (2015: £12,380/€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 2016: £12,000/€14,066 (2015: £12,000/€16,284).

A three year lease agreement is in place for rental of the Greencastle office. It is due for renewal 1 September 2017. 2016: £7,555/€8,856 (2015: £6,526/€8,856)

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. 2016: £2,500/€2,931 (2015: £2,500/€3,393).

A three year lease agreement is in place for disaster recovery site at Pennyburn Industrial Estate. It is due for renewal 1 December 2017. 2016: £4,680/€5,486 (2015: £4,680/€6,351).

There is also a long term lease in place for lease of land at Castlefinn for launching boats into the river. 2016: £1,877/€2,200 (2015: £1,621/ €2,200).

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

Expiry	2016 £	2015 £	2016 €	2015 €
< 1 year	41,067	-	48,139	-
2-5 years	-	38,086	-	51,683
> 5 years	1,877	1,621	2,200	2,200

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 was 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 County 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. These projects ended in 2015.

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

On 21 October 2016 the Agency acting on its own behalf and also on behalf of local external parties received a settlement of £87,500 from which legal fees of £42,837 were deducted, in lieu of an ongoing pollution case. The balance of funds of £44,663 are being held by the Agency's solicitors until such time as a management committee is set up to oversee the work required to re-instate the polluted River. At 31 December 2016 the amount of £44,663 has been included as a debtor and creditor in Loughs Agency Financial Statements.

Historically, the Agency acting on its own behalf and also on behalf of local external parties received an out of court settlement on 16 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 4 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: £2,450/€2,999 during 2016 (2015: £20,850/€28,710). This person has now resigned from the Board of this organisation. Said person was also related to a Loughs Agency supplier to whom the Loughs Agency made the following supplier payments during 2016: £11,334/€13,873 (2015: £8,587/€11,825).

A member of key personnel also sat on the committee of a cross border voluntary organisation with which the Agency carried out transactions totalling £11,703/€14,324 during 2016 (2015: £1,536 /€2,115).

The above members of staff were not involved in any way in the processing of the payments.

During 2016 a revised and updated Conflict of Interest Policy, Declaration of Interest Form and Register in line with current guidance have all been implemented. All staff have attended information sessions on Conflict of Interest to ensure they are aware of the Policy and understand their responsibilities.

23. Losses and Special Payments

In 2016 there was significant flood damage caused to the Killygordon fish counter. An insurance payout of £28,600/€33,525 was received on 4 January 2017 re this. This amount has been included in other debtors at 31 December 2016.

Also, on 15 December 2015 the Loughs Agency were made aware that the research vessel the MMV Ostrea had sunk at the Foyle Marina. The insured value of the boat was £1.8m. The insurance claim was settled with insurers Sunderland Marine for £1,022,500 in 2016. Insurance proceeds were repaid to Sponsoring Departments less the costs of storing the Ostrea at port until it was sent for auction. The auction took place on 26 January 2017 with proceeds of £27,000. See Note 10 for impairment of this vessel to auction value.

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.

Interreg IV Marine Tourism	2016 £	2015 €
Grant Receivable/(deferred) at beginning of period	-	(3,177)
Claims processed in year in relation to 100% grant aided expenditure	-	1,044,925
Grant income received	-	(1,006,484)
Unclaimable/Disallowed	-	(4,618)
Currency over life of MATD INT IVA Project	-	(30,646)
Grant Receivable/(deferred) at period end	-	-

(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 was eligible to be grant aided, with a grant amount receivable of £4,937,442/ €6,308,570 over the life of the programme.

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The grant amounts were split between the Agency, Glasgow University and Queens University.

The total grants are set out below showing the cumulative position at the 31 December 2016. Amounts actually paid out in 2016 have been included in activity for 2015, as accrued amounts relating to that year, so there is no activity shown for 2016.

	Grant	Cumulative to 31st December 2015	Activity To 31st December 2016	Total Cumulative To 31st December 2016
Loughs Agency	752,846	760,388	-	760,388
Glasgow University	3,102,039	3,051,919	-	3,051,919
Queens University	1,082,557	1,045,127	-	1,045,127
Total	4,937,442	4,857,434	-	4,857,434

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. 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, £96,000 in 2014, £86,000 in 2015 and a further £78,000 in 2016, totalling £460,000, to be spent on Sustainable Development Projects (SDF). £451,448 of these funds have been spent as at 31 December 2016. There are no further payments due under the programme.

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

26. Prior Period Adjustment

In the 2015 financial statements transactions associated with works on a quay during 2015 were treated as revenue items. The related income was recognised as other revenue grants and the expenditure was charged to other revenue grant expenses. A review of the expenditure during 2016 concluded that the expenditure was capital in nature. As a result, the 2015 financial statements were re-stated to correct this error. The re-statement had no impact on the reported surplus for 2015. The effect of the transactions is set out below.

	2015 as published £	Prior period adjustment £	2015 as restated £	2015 as published €	Prior period adjustment €	2015 as restated €
Income & Expenditure Account						
Income						
Other Revenue Grants	1,474,214	(125,858)	1,348,356	2,030,140	(173,319)	1,856,821
Capital Grants Released	496,617	6,282	502,899	683,891	8,651	692,542
Other Income	4,126,546	-	4,126,546	5,682,665	-	5,682,665
Total Income	6,097,377	(119,576)	5,977,801	8,396,696	(164,668)	8,232,028
Expenditure						
Other Revenue Grant Expenses	1,463,028	(125,634)	1,337,394	2,014,736	(173,010)	1,841,726
Currency Exchange	15,891	(224)	15,667	21,885	(309)	21,576
Depreciation	509,984	6,282	516,266	702,299	8,651	710,950
Other Expenditure	4,605,468	-	4,605,468	6,342,188	-	6,342,188
Total	6,594,371	(119,576)	6,474,795	9,081,108	(164,668)	8,916,440
Surplus/ (deficit) for 2015	(496,994)	-	(496,994)	(684,412)	-	(684,412)

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	2015 as published £	Prior period adjustment £	2015 as restated £	2015 as published €	Prior period adjustment €	2015 as restated €
Balance Sheet						
Fixed Assets	4,158,263	119,352	4,277,615	5,642,763	161,960	5,804,723
Current Assets	2,402,362	-	2,402,362	3,260,006	-	3,260,006
Current Liabilities	(2,208,501)	-	(2,208,501)	(2,996,935)	-	(2,996,935)
Total assets less current liabilities	4,352,124	119,352	4,471,476	5,905,834	161,960	6,067,794
Represented By						
Deferred Capital Grants	3,161,324	119,352	3,280,676	4,289,918	161,960	4,451,878
General Reserve	205,362	-	205,362	278,677	-	278,677
Revaluation Reserve	985,438	-	985,438	1,337,239	-	1,337,239
Total	4,352,124	119,352	4,471,476	5,905,834	161,960	6,067,794

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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Headquarters
22 Victoria Road,
Londonderry
BT47 2AB,
Northern Ireland

Tel: +44 (0) 28 71 342100
Fax: +44 (0) 28 71 342720
email: general@loughs-agency.org

Dundalk Street,
Carlingford,
Co Louth,
Rep. of Ireland

Tel: +353 (0)42 938 3888
Fax: +353 (0)42 938 3888
email: carlingford@loughs-agency.org

www.loughs-agency.org