

2017



Loughs Agency Annual Report & Accounts

2017

For the period ended December 2017

North/South Body



Foras Thuaidh/Theas

a Cross Border body

Loughs Agency

Annual Report and Accounts

for the period ended 31 December 2017

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



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Chief Executive's Overview

I am delighted to present the 2017 Annual Report and Accounts for Loughs Agency. This Report only gives a brief glimpse at a very high level, of the many activities carried out by the Agency during 2017 in order to deliver our statutory remit.

Our priority is to ensure we can meet the needs of our stakeholders by focusing on the delivery of quality services, innovation and developing our capabilities in line with the changing demands of the 21st century. We are a professional team creating the environment for the Agency to achieve its objectives. We understand that our ability and commitment to deliver is central to the Agency's Corporate Plan 2017-19 and this informs both what we do and how we operate.

In 2017, we have continued to build on the work of previous years and sought to improve the services we provide. We are successfully transforming the way we deliver services through teamwork, shared vision and commitment. Our services and processes continue to improve and stakeholders are acknowledging the enhanced services. Across the Agency, we are introducing Service Level Agreements (SLA's) and Key Performance Indicators (KPI's) to allow us to measure and report on how well we are meeting the needs of stakeholders. Furthermore, we are using the valuable data from these metrics to drive process and service improvements.

In August 2017 the Northwest witnessed an unprecedented flood event which caused serious damage to instream and riparian habitats in the Lough Foyle Catchment Area. In the aftermath of the flood the Agency carried out extensive surveys and stock evaluations on the salmonid habitat corridor and work will continue on the effected rivers well into 2018. The Agency also provided much needed practical help and advice to the rural communities affected by this disaster.

I wish to acknowledge the continued commitment and support of the Board, Senior Management Team and staff, without whom the transformation of our services would not be possible. I would also like to acknowledge the service of the former CEO Mr John Pollock, who resigned on 28th February 2017.

Sharon McMahon
Designated Officer

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 Laurence Arbuckle	Chairperson
Mr Andrew Duncan	Vice Chairperson
Mr Michael Murphy	Member
Mr Michael McCormick	Member
Mrs Phil Mahon	Member
Mr Terry McWilliams	Member
Mr Allan Ewart	Member
Mrs Fiona Walsh	Member
Mr Ian McCrea	Member
Mr Patrick Gibbons	Member
Mr Alastair Patterson	Member
Ms Heather Mackey	Member

Board Meetings

No:	Date
102	10th February 2017
103	12th April 2017
104	16th June 2017
105	1st September 2017
106	27th October 2017
107	18th December 2017

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

North/South Ministerial Council

In the absence of Executive Ministers, the NSMC was unable to meet during 2017.

Corporate Governance

The Corporate Services Directorate is a key enabler of the delivery of the Agency's strategic goals. The Agency continued to meet its Corporate Governance responsibilities. This was evidenced through regular Audit & Risk 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.

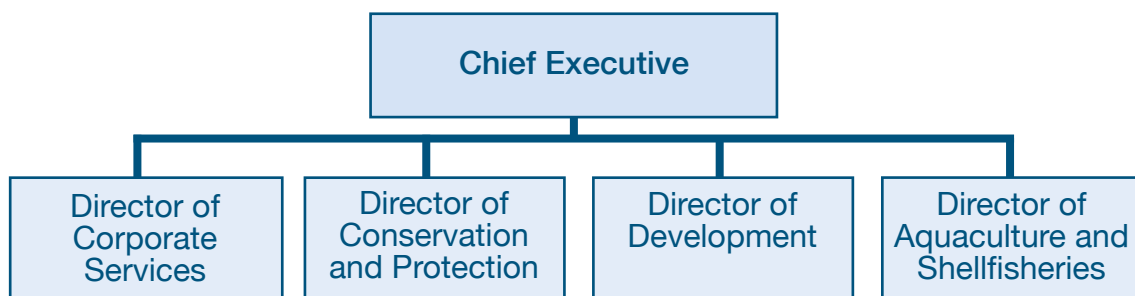
The Agency monitored its expenditure against approved budgets on a regular basis and reported any variances to its Sponsor Departments; the Department of Agriculture, Environment and Rural Affairs (DAERA) and the Department of Communications, Climate Action and Environment (DCCA).

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 2017



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. No complaints were received in 2017.

Development

In line with our key functions, the Agency has focussed on specific actions that enhance and develop the angling potential and marine tourism of the Foyle and Carlingford Areas.

The Agency has engaged with a range of statutory and community based organisations in the delivery of projects and events. This included the Festival of Lights with the Newry Maritime Association, Newry, Mourne and Down District Council and Louth County Council, as well as the Cruise North West marketing initiative in partnership with Foyle Port and Derry City and Strabane District Council.

The Agency participated in various Boards and special interest groups relevant to its promotional and development remit.

The Agency hosted 9 events, supported 13 others and exhibited at a further 7, facilitating engagement with over 14,000 people.

The Agency has improved access to angling through the installation of footbridges, stiles and signage at 5 rivers. This was achieved through the assistance of landowners and angling clubs. Facilities at Culmore Point have also been enhanced in line with our marine tourism remit.

The installation of new interpretation displays and resources for visitors significantly enhanced the Agency's visitor centre, Riverwatch. 204 educational workshops were delivered in 2017. In addition, 2017 saw the final year of the Maritime Ambassadors Programme, in which 49 participants increased their employability through training in power boating, angling coaching and paddle sport coaching. Safety boat training was also delivered to 15 sailing club members.

Aquaculture and Shellfisheries

EASE Sampling 2017

In 2017, new growth samples for Pacific oysters and mussels were collected to determine if increased stocking within Lough Foyle is having a negative impact on growth rates.

Intertidal Monitoring

Environmental monitoring of intertidal sites commenced in 2017. This will allow reference conditions to be monitored during 2018. This information will be correlated with growth and mortality rates in intertidal mussels and Pacific oysters.

GPS mapping of the location of intertidal mussel beds and presence of feral Pacific oysters took place in 2017. The results will be compared with previous data from 2010 and 2014. This work will include a further review of the presence of Pacific oyster trestles.

Oyster Spat Collectors

A report was produced on the work of the oyster spat collectors undertaken in 2017. No native oyster spat were detected. However, many other associated organisms were recovered, which provides a good baseline for the presence of other species within the oyster bed habitats.

Plankton Report

A report was produced on the non-bivalve plankton recorded during the oyster spawning survey undertaken. The report presented a list of associated plankton contained within the samples analysed for the presence of oyster larvae. This work serves as a good baseline population assessment for phytoplankton and zooplankton within the Foyle estuary, and may be of benefit as a baseline for future work on plankton dynamics in relation to oyster growth, feeding rates and the development of spatting ponds.

Side Scan/Underwater Camera Surveys

A baseline survey of all oyster beds using side scan sonar and underwater video was conducted between April to July. All oyster beds in Lough Foyle were surveyed and data collected will be interpreted. It is intended that a full catalogue of seabed features will be developed.

The objective of this work is to identify low density oyster habitats suitable for restoration work.

Native Oyster Spawning Assessment

The native oyster spawning survey field work was completed in September. Brooding rates and numbers of oyster larvae present have increased marginally on all beds compared to 2015 and 2016. Water temperature trends were more conducive to spawning in 2017. However, a brief cold snap in July appears to have depressed spawning activity and resulted in a poor overall spat fall for 2017. The results of the stock assessment reinforce this.

Oysters Landings

The opening of the native oyster fishery was delayed until 3rd October 2017 due to poor recruitment and favourable September spawning conditions.

The Fishery was opened for 23 days in 2017. This was to reduce stress on the native oyster and retain an acceptable biomass of spawning stock. The declared landings were approximately 201 tonnes.

Shell Cultch Project

A small scale cultch laying experiment took place in July and August outside the main native oyster beds. This was to help identify if any spat settlement would take place and to test the accuracy of the side scan sonar in detecting new shell layings.

The shell was detected on the side scan. These techniques will be used to inform future enhancement work within the native oyster fishery, e.g. to ascertain if larger quantities of shell cultch can be acquired to help rejuvenate some of the oyster beds and as a method of tracking the relay of mussel shells from the spatting ponds.

Native Oyster Restoration Project ESA 10

During 2017, Aquaculture and Shellfisheries Directorate developed a project outline under ESA 10. The Project aims to employ creative and novel techniques to develop a systematic approach in addressing the decline of the native oyster in Lough Foyle, through a series of habitat improvement and broodstock management interventions. Within the timeframe of this Project, the objective is to put in place a viable working mechanism to enable large-

scale broodstock enhancement, and habitat improvement works pertaining to the native oyster population in Lough Foyle. Through the use of this novel and practical approach, the expectation is that the population size and range of the native oyster can be improved, benefiting Conservation and Protection objectives whilst simultaneously enhancing the socio-economic sector for the local community. The baseline environmental study and the planning permission phases of this study were completed in 2017.

Pacific Oyster Trestle Survey 2017

A report on the current status of unregulated Pacific oyster trestles in Lough Foyle was produced in December 2017. This identified the location and number of unregulated trestles within the Lough and details the latest information on the origin of the stocks and the volume of Pacific oyster seed transferred into the Lough.

Shellfish Hygiene Sampling

This programme continued throughout 2017, with a number of operational changes designed to streamline the process. The Agency took an active role in meetings and forums with both the Food Safety Authority Ireland (FSAI) and the Food Standards Agency Northern Ireland (FSA NI). Memorandums of Understanding (MoU) between Loughs Agency, FSAI and FSA NI were updated in 2017 and signed by the three Organisations. An end of year Report, summarising all results, was completed in December 2017.

Associated Flora and Fauna

In order to fulfil the requirements of the Strategic Environmental Assessment (SEA) Report (monitoring proposals M2 and M14), the Agency is required to monitor biodiversity, flora and fauna and the condition of ecosystems for species of International and National biodiversity importance. In order to fulfil this requirement, two Bachelor of Science honours students, working alongside Aquaculture and Shellfisheries staff, completed projects in Carlingford Lough in 2017. The projects were:

- An investigation into the potential impacts of intertidal oyster (*Crassostrea gigas*) cultivation on the infaunal macro invertebrate community structure in an Irish Sea lough; and
- An investigation into the relationships between water bird assemblages and anthropogenic foreshore use on Carlingford Lough.

Conservation and Protection

Enforcement Actions

The Agency maintained a robust programme of work to detect and deter non-compliance with fishery legislation. Illegal fishing and pollution has many serious consequences for environmental and fisheries resources and also for people and communities. As a Regulator, the Agency endeavours to ensure immediate, predictable, proportionate and dissuasive sanctions for those who do not comply.

Seizures

	2013	2014	2015	2016	2017
Boats and cars	4	9	4	8	3
Net	131	94	53	49	78
Other	20	24	12	20	17
Fishing Rods	47	54	36	57	46
Salmon	49	94	15	26	24
Sea Trout	9	9	5	1	3
Other Fish	35	17	1	26	4
Bags of Oysters	22	4	36	4	4

Pollution incidents

The Agency investigated 256 incidents in 2017. The outcome of these investigations are detailed in the table below:

Source of pollution	No.
Agriculture	87
Sewage	23
Non Agri/Waste Discharge	14
Chemical	4
Fallen Animals	4
Oil	4
Other	41
No pollution found	79
Total	256

Fisheries Management

In August 2017, severe flooding in the Northwest caused significant damage to the instream and riparian habitats of the Foyle catchment Area. The environmental problems caused by the flooding included damage, not only to fisheries habitats, but also the devastation of fish farms, loss of livestock and destruction of land and crops.

In the aftermath Loughs Agency provided practical, on-the-ground support to those farms and rural communities affected.

Loughs Agency, together with the relevant Government Departments, Agencies and partners continues to work hard to repair damaged infrastructure and to help ensure that the Northwest rivers recover from the flooding. The Agency is also working to ensure that the Lough Foyle catchment area is better prepared and protected for the future.

The Honourable The Irish Society

Loughs Agency's Conservation and Protection Directorate was one of the principle speakers at the Irish Society's Game Angling Seminar in January 2017. The theme was The Future of Game Angling in Northern Ireland. Other speakers included representatives from the Department of Agriculture, Environment and Rural Affairs (DAERA) and the Atlantic Salmon Trust. All the speakers gave an up-to-date overview of game angling issues in the region and further afield.

Foyle Sea Trout Tagging Study

In 2017, Loughs Agency began tagging sea trout with "T-Bar Anchor Tags". The tagging is part of ongoing studies into the ecology and migration patterns of Foyle sea trout and will inform future management of local sea trout populations.

Loughs Agency and Inishowen Rivers Trust - Partnership Working in Practice

One Million Trees in One Day is a non-profit, cross border, community and environmental initiative which aims to plant one million young native trees, at many different sites across Ireland in 24 hours. Between 2013 and 2016, 650,000 native trees were planted. One Million Trees in One Day is a Forestry Foundation of Ireland Project and involves the Woodland Trust as a partner.

In 2017, groups were again sought to plant native trees in their communities. On 11th February 2017, Loughs Agency assisted the Inishowen Rivers Trust in planting approximately 250 trees adjacent to the Bredagh River in Moville, Co Donegal.

Planting of native trees adjacent to watercourses can have many benefits to the aquatic and riverside environments. Maturing trees will provide shade and keep rivers cool in dry summer periods. They can also act as natural bank protection, preventing or limiting erosion. Native trees can also provide a source of leaf litter, which is an important food source and building block of aquatic ecosystems. They can also act as a buffer between the river and surrounding land and intercept runoff from the land before it enters the river.

Loughs Agency is keen to engage with interested community organisations such as the Inishowen Rivers Trust, who have an important role to play in the conservation, protection, development and improvement of the aquatic habitats and resources within their local communities. The planting of these trees provided an opportunity for staff from both organisations to meet, network and exchange ideas.

Workshop between the Loughs Agency, the Environment Agency, Natural Resources Wales and Inland Fisheries Ireland 2017

This Workshop was held over three days in January 2017 and was attended by representatives from Loughs Agency, the Environment Agency, Natural Resources Wales and Inland Fisheries Ireland.

The purpose of the Workshop was to review the current status of salmon and sea trout stocks, downward pressure on resources, the Strategic Monitoring Review in the Environment Agency and increased customer expectations and reputational concerns about the way we assess stock status. There is an increased imperative that we ensure that our evidence-base and assessment methodologies are as robust and efficient as they can be, in order to underpin and direct action and to ensure that the measures being put in place reflect best practice.

Throughout the Workshop Loughs Agency was seen as an example of best practice.

Remuneration Report

Remuneration Policy

The Remuneration Policy addresses remuneration on an organisation-wide basis and is one of the key components of the HR strategy, both of which fully support the overall business strategy. The main functions of the Remuneration Policy, are to:

- support Loughs Agency's strategy by helping to build a competitive, and innovative business that attracts, retains, motivates employees;
- promote the achievement of strategic objectives within the Agency's risk appetite;
- promote/support positive outcomes across the economic and social context in which the Agency operates; and
- promote an ethical culture and responsible corporate citizenship.

Remuneration Philosophy and Key Principles - Remuneration Philosophy

The Agency's remuneration philosophy is to recruit, motivate, reward and retain employees who believe in, and live by, our culture and values. We endeavour to encourage entrepreneurship by creating a working environment that motivates staff so that all employees can positively contribute to the strategy, vision, goals and values of the Agency. Our philosophy strives to set our employees' total remuneration package at a competitive level. We believe the long-term success of the Agency is directly linked to the calibre of employees that we employ and the working environment that we create. It is, therefore, imperative that we make a concerted attempt to align the best interests of our employees with that of our other stakeholders.

Key Remuneration Principles

Loughs Agency Remuneration Policy is based on the following principles:

- The Remuneration Policy is aligned to the overall business strategy, objectives and values of the Agency without being detrimental to the interests of its stakeholders.
- The Remuneration Policy, procedures and practises are consistent with, and supportive of, effective risk management.

- Salaried employees are rewarded on a total rewards basis, which includes fixed, variable, short and long-term rewards applicable to the position.
- The fixed (guaranteed) component of the reward includes a base salary aligned with the Northern Ireland Civil Service (NICS) rates.
- Total remuneration may include other allowances applicable to the position.

Remuneration Policy Areas - Scope

The Remuneration Policy is applicable to all permanent employees of the Loughs Agency.

Remuneration Structure

Loughs Agency remuneration structure relating to salaried employees (including Directors) comprises the following categories/elements:

- guaranteed remuneration package (fixed and aligned to NICS pay grades and scales);
- variable remuneration (applicable only to Fishery Officers and dependant on the amount of unsocial hours worked).

The fixed remuneration is guaranteed and paid irrespective of the Agency's performance, while the variable remuneration is not guaranteed, and directly linked to an individual recording a certain amount of unsocial hours in a specified time period.

Remuneration of Staff - Permanent Staff

Staff appointments are made in accordance with Loughs Agency's Recruitment & Selection Policy. The policy requires appointments to be made on merit on the basis of fair and open competition. Staff may be able to retire before State pension age with no diminution of earlier pension benefits, depending on the terms of their pension. Information relating to notice periods is contained in an individual's contract.

Minimum Pay Levels

Minimum pay levels are dependent on the grade at which individual starts and are aligned to the NICS pay scales (*Northern Ireland*) and the Inland Fisheries Ireland pay scales (*Republic of Ireland*).

Progression

At initial appointment, staff are normally placed on the bottom point of the appropriate scale relevant to the position. Thereafter, there is annual incremental progression up the scale until the maximum of the scale is reached. This commonly happens in August of each year for NI staff, and on the anniversary of the employee's appointment for ROI staff.

Performance Pay

There is no performance pay or related scheme or equivalent for staff.

Temporary Staff

Loughs Agency can appoint temporary staff in one of two ways.

- By open recruitment, in which case the appointment is made in accordance with Loughs Agency's Recruitment & Selection Policy. In this case minimum pay levels are dependent on the grade at which individual starts and are aligned to the NICS pay scales (*Northern Ireland*) and the Inland Fisheries Ireland pay scales (*Republic of Ireland*).
- By the use of a Recruitment Agency. As a public body Loughs Agency are obliged to use assigned Agency from the Agency Worker User Protocol, currently Diamond Recruitment. Diamond Recruitment are tasked with advertising the vacancy, sourcing suitable candidates, screening CV's, meeting candidates to determine suitability and for supplying the CV's of the most suitable candidates to us. Workers obtained using this method are employed by the recruitment agency therefore the employment contract is with the Recruitment Agency.

Total Reward Package

All staff have access to the North South Pension Scheme (NSPS). CEO (or equivalent), Directors and permanent staff posts have contracts with varying hours. The hours contracted are dependent on the nature of the work that they do, and any special arrangements made for individuals to facilitate a good work life balance. However all staff have access to Maternity Leave, Paternity Leave, Adoption Leave. Flexible working is available, however each case is assessed individually against the business needs and may be awarded at the discretion of the Agency.

All staff, upon appointment will be granted a 25 day leave entitlement, plus a further 12 statutory and public holidays as recognised by the sector. Temporary staff have their holiday allocation pro-rated for the year if applicable.

Service Contracts

Loughs Agency appointments are made on merit on the basis of fair and open competition. Unless otherwise stated, the officials covered by his report hold appointments, which are open ended. Early termination, other than for misconduct, would result in the individual being entitled to receive compensation.

Salary and Pension Entitlements

The following sections provide details of the remuneration and pension interests of the most senior management of the Agency.

Remuneration including salary and pension entitlements of Senior Management Staff - Short Term Benefits

Senior Management/ Directors	2017			2016		
	Gross Salary	Employer Social Security Costs	Benefits in Kind	Gross Salary	Employer Social Security Costs	Benefits in Kind
	£	£	£	£	£	£
John Pollock (CEO resigned 28 Feb 2017)	16,423 (FTE £63,346)	2,080	-	65,136	7,871	-
Sharon McMahon (appointed Designated Officer effective 1 March 2017)	55,700 (FTE £56,252)	6,561	-	47,749	5,151	-
Kevin Wilson (Development)	50,724	5,878	6,631	48,710	5,331	6,174
John McCartney (Conservation and Protection)	53,276	6,231	-	52,830	5,898	-
Barry Fox (Aquaculture & Shellfisheries)	57,960	5,733	-	51,694	5,226	-
John Paul O'Doherty (appointed interim Corporate Services Director 9 May 2017)	45,155 (FTE £47,749)	5,106	-	-	-	-
	279,238	31,589	6,631	266,119	29,477	6,174
	2017	2016				
	£	£				
Highest Paid Director's salary (2017: €66,874/2016: midpoint of banded remuneration of highest paid director)	59,333	59,799				
Median Total Remuneration	27,544	27,544				
Ratio	2.1	2.1				

(31 December stg to euro rate 2017: 1.1271/2016: 1.1722, avg rate 2017 1.1407 /2016 1.224).

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Senior Management/ Directors	2017			2016		
	Gross Salary	Employer Social Security Costs	Benefits in Kind	Gross Salary	Employer Social Security Costs	Benefits in Kind
	€	€	€	€	€	€
John Pollock (CEO resigned 28 Feb 2017)	18,734 (FTE €72,259)	2,373	-	79,726	9,634	-
Sharon McMahon (appointed Designated Officer effective 1 March 2017)	63,537 (FTE €64,167)	7,484	-	58,445	6,305	-
Kevin Wilson (Development)	57,861	6,705	7,564	59,621	6,525	7,557
John McCartney (Conservation and Protection)	60,772	7,108	-	64,664	7,219	-
Barry Fox (Aquaculture & Shellfisheries)	66,115	6,540	-	63,273	6,397	-
John Paul O'Doherty (appointed interim Corporate Services Director 9 May 2017)	51,508 (FTE €54,467)	5,824	-	-	-	-
	318,527	36,034	7,564	325,729	36,080	7,557
	2017	2016				
	€	€				
Highest Paid Director's salary (2017: €66,874/2016: midpoint of banded remuneration of highest paid director)	67,681	73,194				
Median Total Remuneration	31,419	33,714				
Ratio	2.1	2.1				

Salary

Salary includes gross salary and an 'on call' allowance for two of the Directors.

Bonuses

The Agency does not pay bonuses to any members of senior management or any member of staff.

Benefits in Kind

The monetary value of benefits in kind covers any benefit provided by the employer and treated by HM Revenue and Customs as a taxable emolument. The benefit in kind regarding Mr Kevin Wilson relates to use of a company car. This benefit ceased as of 31 March 2017.

Fair Pay

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid Director in their organisation and the median remuneration of the organisations workforce.

The banded remuneration of the highest paid Director in the Loughs Agency in the financial year 2017 was £54,978 to £59,333 - €61,966 to €66,874, (2016 restated £56,252 to £63,346 - €65,939 to €74,254). The ratio was 2:1 times (2016 2:1). The median remuneration of the workforce was £27,544 (2016 £27,544).

No employees received remuneration in excess of the highest paid Director in either year. Remuneration ranged from £17,352 to £59,333 (2016 £17,352 to £63,346, €65,939 to €74,254).

Total remuneration includes gross salary.

These calculations have been based on the North/South Implementation Bodies Guidance 2017 and are calculated on the basis of annualised full-time equivalent remuneration of all staff (including temporary and agency staff) as at the reporting date.

Pension Benefits

Pension Entitlements

Senior Manager	Accrued pension at pension age as at 31/12/2017 and related lump sum		Real increase in pension and related lump sum at pension age		CETV at 31/12/16	CETV at 31/12/17	Real increase in CETV	Value of accrued pension benefits 2016	Value of accrued pension benefits 2017
	Pension	Lump Sum	Pension	Lump Sum					
Mr B Fox	£14,000	£31,000	£1,600	£900	£170,000	£191,000	£16,521	£22,152	£29,521
Mr J McCartney	£20,000	£61,000	£900	£2,600	£427,000	£458,000	£26,915	£12,117	£15,915
Mrs S McMahon	£13,000	£33,000	£3,000	£5,300	£178,000	£231,000	£48,906	£20,237	£61,906
Mr JP O'Doherty	£3,000	£3,000	£1,200	£700	£19,000	£30,000	£8,539	£12,083	£22,539
Mr K Wilson	£8,000	£15,000	£1,500	£900	£87,000	£107,000	£17,120	£19,125	£28,120
Mr J Pollock*	£30,000	£0	£0	£0	£687,000	£707,000	£18,793	£13,304	£0

* Left the scheme February 2017, so end of period values are as at 28 February for this member.

The above table was provided by the N/S Pension scheme independent actuary, Deloitte Total Reward and Benefits Limited, restated in euro below.

Senior Manager	Accrued pension at pension age as at 31/12/2017 and related lump sum		Real increase in pension sum at pension age		CETV at 31/12/16	CETV at 31/12/17	Real increase in CETV	Value of accrued pension benefits 2016	Value of accrued pension benefits 2017
	Pension	Lump Sum	Pension	Lump Sum					
Mr B Fox	€15,780	€34,940	€1,803	€1,014	€199,274	€215,276	€18,621	€25,967	€33,273
Mr J McCartney	€22,542	€68,753	€1,014	€2,930	€500,529	€516,212	€30,336	€14,204	€17,938
Mrs S McMahon	€14,652	€37,194	€3,381	€5,974	€208,652	€260,360	€55,122	€23,722	€69,774
Mr JP O'Doherty	€3,381	€3,381	€1,353	€789	€22,272	€33,813	€9,624	€14,164	€25,404
Mr K Wilson	€9,017	€16,907	€1,691	€1,014	€101,981	€120,600	€19,296	€22,418	€31,694
Mr J Pollock*	€33,813	€0	€0	€0	€805,301	€796,860	€21,182	€15,595	€0

* Left the scheme February 2017, so end of period values are as at 28 February for this member.

Accrued pension at pension age as at 31/12/2017 and related lump sum

The accrued pension at pension age as at 31/12/17 and related lump sum is the value of the annual pension and lump sum the person is entitled to on retirement based on service to that date.

The real increase in pension and related lump sum at pension age

The real increase in pension and lump sum is the increase over and above inflation, as measured by CPI. For 16/17, a -0.1% adjustment was made for Northern members and no adjustment was applied to Southern members (as measured by the CPI rate at the previous September).

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the [N/S Body's] pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Value of accrued pension benefits

The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, plus the real increase in any lump sum, less contributions made by the individual. The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.

Pension Arrangements

The Loughs Agency employees are members of the North/South Pension Scheme. 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.

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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.

Board Members remuneration including social security costs (Audited Information)

Board member	2017	2016	2017	2016
	£	£	€	€
Mr Winston Patterson* (Term ended 12 Dec 2016)	-	9,345	-	11,438
Mr Alan McCulla (Term ended 12 Dec 2016)	-	6,420	-	7,858
Mr Laurence Arbuckle (Chairperson)*	10,739	7,072	12,250	8,656
Mr Michael Murphy	5,495	5,235	6,268	6,407
Mr Joe Miller (Term ended 12 Dec 2016)	-	4,977	-	6,092
Mr Don Tipping* (Term ended 12 Dec 2016)	-	6,486	-	7,939
Mr Andrew Duncan (Vice Chairperson)*	9,794	6,967	11,172	8,527
Mr Michael McCormick*	7,248	6,843	8,268	8,376
Mrs Teresa McLaverty* (Term ended 12 Dec 2016)	-	4,977	-	6,092
Mr Seamus Rodgers* (Term ended 12 Dec 2016)	-	6,007	-	7,353
Mrs Phil Mahon	5,495	5,235	6,268	6,408
Mr Terry McWilliams	5,495	5,508	6,268	6,742
Mr Allan Ewart	5,495	273	6,268	334
Mr Ian McCrea	5,495	273	6,268	334
Mr Alastair Patterson	5,495	273	6,268	334
Mrs Fiona Walsh*	7,248	370	8,268	453
Mr Patrick Gibbons*	7,248	370	8,268	453
Ms Heather Mackey*	7,248	370	8,268	453
	82,495	77,001	94,102	94,249

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

Salary Bands for all Employees

Number of employees whose emoluments for the twelve months ending 31 December fell within the following bands:

Salary Bands Full Time Equivalent (£)	2017	2016
	No of employees	No of employees
Less than 20,000	5	6
20,000 - 29,999	31	26
30,000 - 39,999	16	19
40,000 - 49,999	3	2
50,000 - 59,999	4	3
60,000 - 69,999	-	1
	59	57

Appendix 1 - Outturn Against Targets

Strategic Priority 1	
Provide effective scientific data, research, monitoring and advice which will underpin Agency policy and management decisions.	
Strategic Priority 1 aims to place the Agency at the forefront of scientific excellence and to disseminate this work to the wider public.	
Business Objective 1: Publish Freshwater and Still Water Status Reports every two years.	
Key Activities: Collect and analyse relevant data through audit points; habitat surveys; electro-fishing; barriers to migration; and an Invasive Species Survey on 2 freshwater lakes each year.	
<p>Delivery Target: 2 reports on freshwater lakes completed by 31st October 2017.</p> <p>Still Water Reports produced and published by 31st December 2017.</p> <p>Liaise with stakeholders within 2 months of completion.</p>	<p>Update: All Reports published by 31st October 2017 and stakeholders liaised with by 31st December 2017.</p>
Responsible Director(s): Conservation & Protection.	

Business Objective 2: Comply with management targets for each of the river systems.	
Key Activities: Collect and analyse data on salmon numbers for each river system and accurately establish catch data. Implement a Fish Counter Management Programme in conjunction with IT. Undertake reinstatement works where necessary.	
Delivery Target: Review and validation of data in relation to all river systems produced by 31st December 2017. Programme fully implemented by 31st December 2017. 2 Reinstatement Projects completed by 31st December 2017.	Update: Review and validation of fish salmon numbers from the Fish Counter Programme was delivered throughout the year and a final summary Report produced by 31 December 2017. The Fish Counter Management Programme was fully implemented by 31 December 2017. The Agency undertook emergency habitat reinstatement works in Rivers Glenelly, Owenkillew, Faughan and Burdenett by 31 December 2017.
Responsible Director(s): Conservation & Protection & Corporate Services.	
Business Objective 3: Deliver on Water Framework Directive monitoring and Habitat Directive obligations.	
Key Activities: Provide formal and indicative Water Framework Directive fish classifications for monitoring stations, as agreed by the Water Framework Directive Fish Group. Fulfil all our obligations as outlined in the MoU with Northern Ireland Environment Agency (NIEA) Water Management Unit.	
Delivery Target: Ongoing field surveys carried out during the year. Classifications from the 2016 survey reported by 30th June 2017. All obligations met, as outlined in the MoU.	Update: All surveys, analysis and classifications were completed and reported to NIEA by May 2017. The final Survey Report was delayed due to a lack of resources. It was completed in August 2017. All obligations in the MoU continue to be met.
Responsible Director(s): Conservation & Protection.	

<p>Business Objective 4: Conserve and develop the Lough Foyle Native Oyster Fishery in an environmentally sustainable manner, using existing research and monitoring proposals, where appropriate.</p>	
<p>Key Activities: Identify areas suitable for reinstatement, enhancement and potential spatting ponds.</p> <p>Progress Marine Stewardship Council (MSC) Certification for the Lough Foyle Native Oyster Fishery.</p>	
<p>Delivery Target: Surveys completed to ascertain suitable areas for native oyster reinstatement/enhancement and report completed on findings by 31st December 2017.</p> <p>Provide MSC progress report by 31st December 2017.</p>	<p>Update: Surveys carried out and report completed by 31st December 2017.</p> <p>MSC progress report delivered by 31st December 2017.</p>
<p>Responsible Director(s): Aquaculture & Shellfisheries.</p>	
<p>Business Objective 5: Deliver scientific information to enable informed sustainable management of commercial shellfish species with respect to the natural environment.</p>	
<p>Key Activities: Undertake annual surveying, monitoring and research to enable the delivery of reports on the status of commercial shellfish species.</p> <p>Present findings and consult with stakeholders on the management arrangements for the native oyster fishery.</p>	
<p>Delivery Target: All surveys and research scheduled and completed in line with seasonal requirements by 31st December 2017.</p> <p>All reports for 2016/2017 on commercial shellfish species and the sea loughs completed by 31st December 2017.</p> <p>Hold at least two meetings with Lough Foyle fishermen, ahead of the native oyster fishery opening date, by 31st December 2017.</p>	<p>Update: All reports for the 2016/17 native oyster fishery completed by 31st December 2017.</p> <p>All surveys and research scheduled for 2017 completed in line with seasonal requirements by 31st December 2017.</p> <p>Two meetings held, including a one to one meeting, with Native Oyster Fishermen by 31 December 2017.</p>
<p>Responsible Director(s): Aquaculture & Shellfisheries.</p>	

Business Objective 6: Participate in Monitoring Programmes and contribute to policy development.	
Key Activities: Participate in Monitoring Programmes on behalf of the FSA, as outlined in the agreed MoU. Contribute to policy development and consult with relevant industry stakeholders as necessary.	
Delivery Target: Deliver statutory shellfish hygiene samples and participate in relevant forums in accordance with agreed MoU, by 31st December 2017.	Update: All statutory shellfish hygiene samples, monitoring programmes, policies and reports on consultations completed by 31st December 2017, in accordance with agreed MoU.
Responsible Director(s): Aquaculture & Shellfisheries.	

Strategic Priority 2	
Develop and implement effective legislation that will deliver business needs.	
<p>Strategic Priority 2 The Agency is only as strong as the legislation it has supporting it and the resources it has to enforce its legislation.</p> <p>Over the life of this Plan, we will work with our Sponsor Departments to ensure that the Agency has a suite of fisheries and environmental legislation to deliver the statutory remit of the Agency.</p>	
Business Objective 1: To carry out enforcement duties, and where necessary, develop appropriate Regulations to deliver our statutory obligations.	
<p>Key Activities: Carry out enforcement duties and progress prosecutions, as necessary.</p> <p>Carry out an annual review of Regulations and provide proposals on amendments and the development of new regulations, as necessary.</p>	
<p>Delivery Target: Enforcement duties are carried out in accordance with Agency policy and procedures.</p> <p>Regulatory Review Report completed by 30th January 2017.</p>	<p>Update: Enforcement duties carried out in accordance with policy and procedures.</p> <p>Regulatory Review Report submitted to Sponsor Departments and the FCILC Board in January 2017.</p>
Responsible Director(s): Conservation & Protection and Aquaculture & Shellfisheries.	
Business Objective 2: Comply with planning consultation and application timescales as a statutory consultee.	
Key Activities: Respond to planning consultation and all applications as a statutory consultee.	
<p>Delivery Target: Respond to planning consultations and all applications within designated consultation timescales.</p>	<p>Update: Planning consultations responded to within designated timescales.</p>
Responsible Director(s): Conservation & Protection.	

Business Objective 3: Develop Loughs Agency Aquaculture Policy and progress the licensing of Aquaculture.	
Key Activities: Develop aquaculture policies and procedures, including draft documentation in line with public policy framework.	
Liaise with Sponsor Departments, the Crown Estate and other Public Bodies and Agencies, as required, to progress a Management Agreement necessary to fulfil statutory obligations in relation to the licensing of aquaculture in both sea loughs.	
Delivery Target: Review and update draft policies and procedures by 31st December 2017. Report on the progress of the Management Agreement by 31st December 2017.	Update: All draft monitoring programmes, policies and procedures and reports on consultations completed by 31st December 2017. Regulations reviewed throughout 2017 and reported to the FCILC Board by 31st December 2017. Management Agreement - Loughs Agency continued to engage on operational matters with relevant Bodies in both jurisdictions. Progress report completed by 31st December 2017.
Responsible Director(s): Aquaculture & Shellfisheries.	

Strategic Priority 3

Develop, promote and sustain the natural resources of the Catchment Areas under our statutory remit.

Strategic Priority 3 The Agency seeks to ensure that Lough Foyle and Carlingford Lough Areas are protected and conserved for this and future generations. We recognise the importance of education and outreach in highlighting the environmental challenges facing the unique natural resources under the remit of the Agency.

During 2017, the Agency will continue to implement our Development Directorate Strategic Plan 2015 - 2022.

Business Objective 1: Provide authentic experiences by building on the Foyle and Carlingford Areas' strengths.

Key Activities: Complete an events and festivals review and support a programme of Marine Tourism, Angling and Education activities, in partnership with other Agencies and Public Bodies.

Progress the development of 3 major marine tourism/angling development infrastructure projects and, in partnership with other Agencies and Public Bodies, research potential sources of capital funding by 31 December 2017.

Delivery Target: Implement review recommendations which will support 30 events, festivals and activities by 31st December 2017.

Scoping study, feasibility study and Economic Appraisal for 3 major infrastructure projects completed by 31st December 2017.

Update: Events review of 2016 undertaken in January 2017. Recommendations were implemented by 31 December 2017, enabling a programme of marine tourism, angling and riverwatch events/festivals to be developed.

Scoping study, feasibility study and Economic appraisal for 3 infrastructure projects completed by 31 December 2017. This included two marine access projects, one in the Foyle area and one in the Carlingford area; angling access on Moorlough and Lough Ash; and Strategic multi use activity tourism access in both Foyle and Carlingford.

Responsible Director(s): Development.

<p>Business Objective 2: Develop the marine tourism industry, angling sector and the Agency’s environmental education unit.</p>	
<p>Key Activities: Develop and upgrade facilities to ensure a strong and sustainable foundation on which to deliver excellent visitor experiences. Conduct a review of our licensing system, permits system and lease agreements.</p> <p>Deliver outreach and community based youth programmes.</p> <p>Deliver a Community and Business based Investment Programme.</p>	
<p>Delivery Target: Implement 2 Marine Tourism and 2 Angling Development infrastructure projects by 31st December 2017.</p> <p>Review completed by 30th June 2017. Recommendations actioned by 31st December 2017.</p> <p>Schedule of annual outreach and youth programmes established by 31st January 2017 and delivered by 31st December 2017.</p>	<p>Update: The 2 Marine Tourism and 2 Angling Development Infrastructure Projects (Carlingford Greenway water & Foyle Water based Club access improvements and Angling Development Infrastructure Project Developments at Culdaff and Finore) were completed by 31 December 2017.</p> <p>A lack of staff resources has meant that the Review of the licensing system, permits system and lease agreements was not completed by the revised completion date of 30 November 2017 (9 month Progress Report refers). The Review is now underway and the new completion date is 30th June 2018.</p> <p>Schedule of annual outreach and youth programmes established by 31 January 2017. 204 workshops delivered to 75 schools throughout Foyle and Carlingford by 31 December 2017. 156 Angling CAST awards issued and 15 volunteers trained to RYA Level 2 standard.</p>

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<p>Programme developed and delivered by 31st December 2017.</p>	<p>Due to significant budgetary constraints, the Agency's community and business based Investment Programme was not delivered in 2017. The proposed funding for this Programme was diverted to cover the Agency's core salaries.</p>
<p>Responsible Director(s): Development, Corporate Services & Conservation & Protection.</p>	
<p>Business Objective 3: Deliver marketing & promotional support for the Agency.</p>	
<p>Key Activities: Develop and implement a new Marketing and Promotional Plan for the Agency.</p>	
<p>Delivery Target: Plan developed by 31st January 2017. Recommendations implemented by 31st December 2017.</p>	<p>Update: Marketing and Promotional Plan was developed by 31st January 2017 and recommendations implemented by 31st December 2017.</p>
<p>Responsible Director(s): Development.</p>	

Strategic Priority 4

Lead the Agency by instilling pride in our people, creating value for our stakeholders and promoting a sense of belonging through shared responsibility.

Strategic Priority 4 As an organisation we interact with a diverse range of stakeholders and other relevant Government Bodies, local authorities and communities. In 2017, we will continue to establish our reputation as a respected and trusted partner that can deliver shared visions.

Business Objective 1: Develop an enhanced sense of inclusiveness through shared responsibility and empowerment of our people.

Key Activities: Establish working groups to facilitate the implementation of cross directorate/cross sectoral projects.

Develop a Corporate Communications Strategy and Implementation Plan.

Delivery Target: Working groups established by 31st January 2017.

Strategy developed by 31st January 2017. 2017 Plan implemented by 31st December 2017.

Update: Equality and E-Licensing Working Groups established and Strategy developed by 31st January 2017. 2017 Plan implemented on a project by project basis by 31st December 2017.

Responsible Director(s): Corporate Services & Development.

Business Objective 2: Encourage volunteers from the local communities.

Key Activities: Develop a Volunteer Policy and Strategy and Programme to offer volunteers a wide range of rewarding experiences.

Delivery Target: Policy and Strategy in place by 31st March 2017.

Volunteer Programme implemented by 31st December 2017.

Update: Volunteer Policy and Strategy in place by 31st March 2017. Programme implemented by 31st December 2017.

Responsible Director(s): Development & Corporate Services.

Business Objective 3: Continue to develop and maintain strong strategic partnerships.	
Key Activities: Establish partnerships and projects with other Agencies and Public Bodies to maximise financial and resource efficiencies.	
Delivery Target: Appropriate funding and partnerships in place with other Agencies and Public Bodies by 30th September 2017. Collaboration projects completed by 31st December 2017.	Update: External funding partnerships established through the SWELL and CatchmentCARE Interreg funded projects by 30th September 2017. Collaboration projects completed by 31st December 2017.
Responsible Director(s): All.	
Business Objective 4: Provide consistently high customer service.	
Key Activities: Deliver customer satisfaction by improving customer support services and processes.	
Delivery Target: A Customer Services Strategy and Action Plan developed by 31st May 2017. Action Plan completed by 31st December 2017.	Update: The Customer Services Strategy and Action Plan were completed by the revised completion date of 31st October 2017. The Action Plan was completed by 31st December 2017.
Responsible Director(s): Development & Corporate Services.	

Strategic Priority 5	
Provide a high quality North South public service that is fit for the future.	
<p>Strategic Priority 5 The key support areas which will underpin successful delivery of this Plan will be provided by the Corporate Services function, which includes finance, human resources and technology.</p> <p>A core strength and key resource of the Agency is its people. During the period of the Corporate Plan 2017 - 2019, we will invest in the organisation's business systems and our people to ensure our strategic objectives are achieved.</p>	
Business Objective 1: Develop a performance orientated culture, focused on the development, health and wellbeing of our people.	
<p>Key Activities: Develop a Human Resources Strategy and Action Plan for 2017 - 2019.</p> <p>Develop an ICT Strategy and Action Plan for 2017 - 2019.</p> <p>Develop a Health and Wellbeing Plan for Employees.</p>	
<p>Delivery Target: Strategies developed by 31st January 2017.</p> <p>Action Plans for Year 1 implemented by 31st December 2017.</p>	<p>Update: Human Resources, ICT and Health and Wellbeing Strategies developed by 31st January 2017 and Action Plans implemented by 31st December 2017.</p>
Responsible Director(s): Corporate Services.	
Business Objective 2: Develop Health & Safety policies and procedures.	
Key Activities: Review all policies and procedures and develop an Action Plan to ensure compliance with all necessary Health and Safety legislation.	
<p>Delivery Target: Complete review and develop an Action Plan by 31st March 2017.</p> <p>Update necessary policies and procedures by 31st March 2017.</p>	<p>Update: Review completed and Action Plan developed by 31st March 2017. Recommendations from Action Plan implemented by 31st December 2017.</p> <p>Policies and Procedures updated by 31st March 2017 and continuously monitored in relation to updated guidance.</p>

<p>Immediate implementation of the priority recommendations defined in the Action Plan.</p> <p>All recommendations implemented by 31st December 2017.</p>	
<p>Responsible Director(s): All.</p>	
<p>Business Objective 3: Make best use of our financial and physical resources.</p>	
<p>Key Activities: Develop 2018 Business Plan in accordance with guidance from both Finance Departments.</p> <p>Establish sound financial, procurement, budgetary, ICT inventory and property asset processes across all Directorates.</p> <p>Monitor financial expenditure on a monthly basis against agreed budget and report variances, as necessary, to Sponsor Departments.</p>	
<p>Delivery Target: 2018 Draft Business Plan submitted to Sponsor Departments prior to 31st July 2017.</p> <p>Financial Policy developed and implemented by 31st December 2017.</p> <p>Procurement Policy and procedures reviewed and updated by 31st December 2017.</p> <p>A system of Budgetary Control developed by 31st January 2017. All processes and procedures implemented by 31st March 2017.</p> <p>A Capital Assets Replacement Strategy and Plan for Fleet, ICT and other assets developed by 31st March 2017. Asset Strategy and Plan fully implemented by 31st December 2017.</p> <p>Outturn against budget reports prepared within 5 days of month end.</p>	<p>Update: The 2018 Business Plan Guidance has not yet been issued. However, the Agency liaised with Sponsor Departments and a Draft Plan was submitted to Sponsor Departments on 7 November 2017</p> <p>Financial and Procurement Policies reviewed and updated by 31 December 2017.</p> <p>Budgetary control system developed by 31 January 2017. Processes and procedures implemented by 31 March 2017.</p> <p>Capital Assets Replacement Strategy and Plan for fleet, ICT and other assets in place by 31 December 2017.</p> <p>Outturn reports completed within deadlines.</p>
<p>Responsible Director(s): Corporate Services.</p>	

<p>Business Objective 4: Incorporate principles of good governance and financial accountability in line with central guidance across the organisation.</p>	
<p>Key Activities: Carry out a review of corporate governance policies to ensure best practice in relation to assurance, performance, risk and information management.</p> <p>Prepare and present Financial Statements and Annual Report in line with statutory requirements.</p> <p>Hold quarterly Audit and Risk Committee meetings.</p> <p>Deliver a programme of Internal Audits in accordance with the Strategic Internal Audit Plan. Follow up all Internal Audit recommendations.</p> <p>Agree actions and develop a plan to support the implementation of the Equality Scheme and Disability Action Plan.</p>	
<p>Delivery Target: Review completed by 31st July 2017. Implementation of recommendations by 31st December 2017.</p> <p>Financial Statements for 2016 prepared and submitted to Northern Ireland Audit Office (NIAO) by 31st March 2017.</p> <p>Draft Annual Report submitted to Sponsor Departments by 31st May 2017.</p> <p>4 Audit and Risk Committee meetings held by 31st December 2017.</p> <p>Implementation Plan of audit recommendations agreed with Internal Audit by 31st December 2017.</p>	<p>Update: Human Resources, ICT and Health and Wellbeing Strategies developed by 31st January 2017 and Action Plans implemented by 31st December 2017.</p> <p>Financial Statements for 2016 prepared and submitted to NIAO on 30th March 2017. Draft Annual Report submitted to Sponsor Departments on 15th June 2017. Financial Statements signed by Comptroller and Auditor General (C&AG) North and South in August 2017.</p> <p>4 Audit and Risk Committee meetings took place during 2017 - 22 March, 14 June, 13 September & 12 December 2017.</p> <p>Internal Audit Implementation Plan agreed with Internal Auditors from Sponsor Departments by 31 December 2017.</p>
<p>Equality Scheme Action Plan and Disability Action Plan in place by 31st January 2017. Consultation on Action Plans completed by 30th April 2017.</p>	<p>Equality Scheme and Action Plan and Disability Action Plan in place by 31 January 2017. Consultation on Action Plan completed by 30 April 2017.</p>
<p>Responsible Director(s): Corporate Services.</p>	



Gníomhaireacht Na Lochanna

Tuarascáil Bhliantúil

**Don Tréimhse dar tosach 1 Eanáir 2017 agus dar críoch
31 Nollaig 2017**

GNÍOMHAIREACHT NA LOCHANNA

Tuarascáil Bhliantúil agus Cuntais

don tréimhse dar críoch 31 Nollaig 2017

Curtha faoi bhráid Thionól Thuaisceart Éireann agus ceachtar Teach den Oireachtas dar leis an Ordú um Chomhoibriú Thuaidh/Theas (Comhlachtaí Forfheidhmithe) (Tuaisceart Éireann), 1999, Sceideal 1, Iarscríbhinn 2, Cuid 7, Mír 3 agus 2.6.

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Seirbhísí Corporáideacha	

Achoimre an Phríomhfheidhmeannaigh

Ta lúchair orm Tuarascáil agus Cuntais Bhliantúla 2017 a chur i láthair ar son Gníomhaireacht na Lochanna. Ní thugann an Tuarascáil seo ach spléachach gairid ag leibhéal an-ard, ar na gníomhaíochtaí líonmhara atá déanta ag an nGníomhaireacht le linn 2017 lenár sainchúram reachtúil a chur i gcrích.

Is í an tosaíocht atá againn na riachtanais ar bpáirtithe leasmhara a chomhlíonadh ach aird a dhíriú ar chaighdeán seirbhísí, nuálaíocht agus ár gcumais a fhorbairt ar aon dul le hathruithe éileamh an 21ú haois. Is foireann phroifisiúnta muid a chruthaíonn timpeallacht don Ghníomhaireacht lena spriocanna a bhaint amach. Tuigimid go bhfuil ár gcumas agus ár dtiomantas spriocanna a bhaint amach lárnach do Phlean Corporáideach na Gníomhaireachta 2017-19 agus cuireann sé seo bonn eolais faoin méid a dhéanaimid agus an chaoi a ndéantar é.

In 2017, lean muid de bheith ag tógáil ar obair na mblianta roimhe agus rinne muid iarracht feabhas a chur ar na seirbhísí a chuirimid ar fáil. Tá athrú ó bhonn á dhéanamh againn ar an tslí a chuirimid seirbhísí ar fáil trí obair foirne, fíis chomhroinnte agus tiomantas. Leanann ár seirbhísí agus ár bpróiseas ag feabhsú agus aithníonn ár bpáirtithe leasmhara na seirbhísí feabhsaithe. Trasna na gníomhaireachta, táimid ag tabhairt isteach Comhaontuithe Seirbhíse (CSanna) agus Eochairtháscairí Feidhmíochta (ETFanna) chun ligean dúinn tomhas agus tuairisciú a dhéanamh ar cé chomh maith agus atá muid ag comhlíonadh riachtanais na bpáirtithe leasmhara. Lena chois sin, bainifimid úsáid as na sonraí luachmhara ón gcóras seo le feabhsúcháin phróisis agus seirbhíse a chur ag obair.

I mí Lúnasa 2017, tharla eachtra tuile gan fasach san Iarthuaisceart a rinne dochar mór do ghnáthóg ionsrutha agus bhruachánach i nDobharcheantar Loch Feabhail. I ndiaidh na tuile, rinne an Ghníomhaireacht cuid mhór suirbhéanna agus meastóireachta póir ar dhorchla gnáthóige na salmainide agus leanfar de bheith ag obair ar na haibhneacha buailte anonn go maith in 2018. Chuir an Ghníomhaireacht cuidiú praiticiúil agus comhairle ar fáil a bhí de dhíth go géar do phobail tuaithe a bhí thíos leis an dtubáiste.

Ba mhaith liom mo bhuíochas a chur in iúl do thiomantas leanúnach agus tacaíocht an Bhoird, lucht Bainistíochta Sinsearaí agus na foirne, ní fhéadfaí ár seirbhísí a athrú ó bhonn gan iad. Ba mhaith liom mo bhuíochas a ghabháil freisin le seirbhís an iar-POF an tUas. John Pollock, a d'éirigh as an obair ar an 28ú Feabhra 2017.

Sharon McMahon
Oifigeach Ainmnithe

Ráiteas Misin

Buntáistí inbhuanaithe sóisialta, eacnamúla agus comhshaoil a chur ar fáil do phobail na ndobharcheantar trí chaomhnú, cosaint, bainistiú, taighde, cur chun cinn agus forbairt iascach agus acmhainní mara Cheantair an Fheabhail agus na Cairlinne a sholáthar go héifeachtach.

Spriocanna

Is iad príomhchuspóirí na Gníomhaireachta i gCeantair an Fheabhail agus na Cairlinne:-

- lascaigh Cheantair an Fheabhail agus na Cairlinne a chaomhnú, a chosaint, a bhainistiú agus a fheabhsú;
- Dobharshaothrú a cheadúnú agus a forbairt;
- Turasóireacht Mara agus Slatiascaireacht a forbairt; agus
- Ár sainordú agus freagrachtaí reachtúla a chur ar fáil ar bhealach éifeachtúil feidhmiúil.

Féach Aguisín 1 i gcomhair olltoradh in aghaidh spriocanna agus cuspóirí.

Comhaltaí an Bhoird

Tá 12 ball ag Coimisiún an Fheabhail, Chairlinn agus Shoilse na hÉireann (CFCSE) a cheapann an Chomhairle Aireachta Thuaidh/Theas (CATT). Is trí Ghníomhaireacht na Lochanna a dhéanann an Bord feidhmeanna an Chomhlachta maidir le Ceantair an Fheabhail, agus an Chairlinn a chur ag obair.

Is iad seo a leanas sonraí ar bhallraíocht an Bhoird:

An tUas. Laurence Arbuckle	Cathaoirleach
An tUas. Andrew Duncan	Leaschathaoirleach
An tUas. Michael Murphy	Comhalta
An tUas. Michael McCormick	Comhalta
Phil Mahon, uasal	Comhalta
An tUas. Terry McWilliams	Comhalta
An tUas. Allan Ewart	Comhalta
Fiona Walsh, uasal	Comhalta
An tUas. Ian McCrea	Comhalta
An tUas. Patrick Gibbons	Comhalta
An tUas. Alastair Patterson	Comhalta
Heather Mackey, uasal	Comhalta

Cruinnithe Bhoird

Uimh.	Dáta
102	10ú Feabhra 2017
103	12ú Aibreán 2017
104	16ú Meitheamh 2017
105	1ú Meán Fómhair 2017
106	27ú Deireadh Fómhair 2017
107	18ú Nollaig 2017

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

An Chomhairle Aireachta Thuaidh/Theas

Ceal Airí Feidhmiúcháin, ní raibh CATT ábalta cruinniú le chéile le linn 2017.

Rialachas Corporáideach

Tá an Stiúrthóireacht um Rialachas Corporáideach ina bunáisitheoir maidir le spriocanna na Gníomhaireachta a bhaint amach. Lean an Gníomhaireacht lena bhfreagrachtaí ar Rialachas Corporáideach a chomhlíonadh. Ba léir seo trí chruinntithe rialta an Choiste um Iniúchóireacht agus Measúnú Riosca agus trí cloí le spriocanna um Bhainistiú Riosca, Comhionannas agus Éifeachtúlacht.

Bhí Cruinnithe rialta um Bhainistiú Riosca ag an nGníomhaireacht agus forbraíodh Clár Rioscaí faoi réir threoir na Roinne.

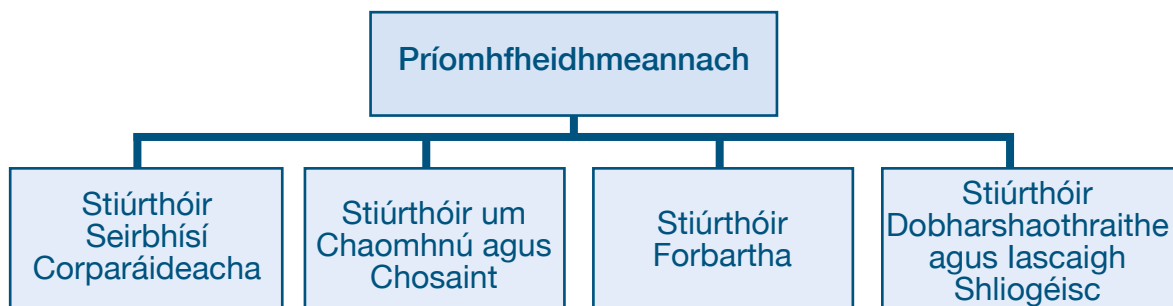
Rinne an Gníomhaireacht monatóireacht ar a caiteachas in aghaidh buiséad faofa ar bhonn rialta agus tuairiscíodh aon athraithe dá Ranna Urraithe; An Roinn Talmhaíochta, Comhshaoil agus Gnóthaí Tuaithe (RTCGT) agus An Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil (RCGAC).

Tugadh “Sásúil” don Gníomhaireacht i rátáil Iniúchóireachta Inmheánaí.

Foireann

Bíonn an Gníomhaireacht ag feidhmiú lastigh de struchtúr ina bhfuil ceithre Stiúrthóireacht (Forbairt, Dobharshaothrú & Iascach Shliogéisc, Caomhnú & Cosaint agus Seirbhísí Corporáideacha) agus tá 53 bunfhostaithe bhuana faofa faoi láthair.

Cairt Eagraíochta na hArdbhainistíochta ar 31 Nollaig 2017



Forbairt Foirne

Aithníonn an Gníomhaireacht an tábhacht a bhaineann le forbairt foirne agus le tionscnaimh chuí d'fhorbairt ghairmiúil leanúnach a chur ar fáil do gach ball foirne. I rith na bliana, thug an Gníomhaireacht faoi riachtanais oiliúna agus forbartha na foirne, ag díriú ar eolas agus scileanna a choinneáil agus ar spreagadh faoi réir spriocanna na heagraíochta agus riachtanais an duine aonair a bhaint amach.

Láimhseáil Gearán

Tá nós imeachta ag an nGníomhaireacht maidir le láimhseáil gearán. Is féidir teacht ar an nós imeachta ar www.loughs-agency.org/about-us/customer-service. Ní bhfuarthas aon ghearán in 2017.

Forbairt

Ar aon dul lenár bpríomhfheidhmeanna, dhírigh an Gníomhaireacht ar ghníomhartha faoi leith a dhéanann feabhsú agus forbairt ar acmhainneacht slatiascaireachta agus turasóireacht mara Cheantair an Fheabhail agus na Cairlinne.

Tá plé déanta ag an nGníomhaireacht le heagraíochtaí reachtúla agus pobalbhunaithe éagsúla agus tionscadail agus imeachtaí á gcur ar fáil. Áirítear leis seo Féile na Soilsí le Comhlachas Muirí an Lúir, Comhairle Ceantair an Lúir, Mhúrn agus an Dúin agus Comhairle Contae Lú, chomh maith leis an dtionscnamh margaíochta 'Cruise North West' i gcomhar le Port an Fheabhail agus Comhairle Chathair Dhoire agus an tSraitha Bána.

Ghlac an Gníomhaireacht páirt i mBoird agus grúpaí sainleasa éagsúla a bhaineann lena cúram chur chun cinn agus forbartha.

D'eagraigh an Gníomhaireacht 9 imeacht, thacaigh sí le 13 cinn eile agus rinneadh a saothar a thaispeáint ag 7 eile, rud a d'éascaigh rannpháirtíocht le breis agus 14,000 duine.

Tá rochtain ar shlatiascaireacht feabhsaithe ag an nGníomhaireacht mar gheall ar dhroichid choisithe, dreapaí agus comharthaíocht a cuireadh isteach ag 5 abhainn. Baineadh é seo amach mar gheall ar chúnamh úinéirí talún agus clubanna slatiascaireachta. Cuireadh feabhas ar áiseanna ag Ceann na Cúile Móire dar lenár sainchúram maidir le turasóireacht mara.

Chuir na taispeántais agus acmhainní léirmhínte nua a cuireadh isteach do chuartheoirí go mór le hionad cuairteora na Gníomhaireachta, Riverwatch. Cuireadh 204 ceardlann oideachasúil ar fáil in 2017. Anuas air sin, tharla an bhliain deiridh den Chlár d'Ambasadóirí Mara in 2017 inar chuir 49 rannpháirtí lena n-infhostaitheacht trí oiliúint a fháil ar mhótarbádóireacht, cóitseáil slatiascaireachta agus cóitseáil ar spóirt céasla. Cuireadh oiliúint ar shábháilteacht báid ar fáil do 15 ball club seoltóireachta.

Dobharshaothrú agus lascaigh Sliogéisc

Sampláil EASE 2017

In 2017, bailíodh samplacha nua fáis d'oisrí agus diúilicíní an Aigéin Chiúin le fáil amach má tá tionchar diúltach ag stocáil méadaithe i Loch Feabhail ar rátaí fáis.

Monatóireacht Idirthaoideach

Cuireadh tús le monatóireacht comhshaoil ar shuíomhanna idirthaoideacha in 2017. Éascóidh sé seo monatóireacht ar choinníollacha tagartha le linn 2018. Cuirfear an t-eolas seo le rátaí fáis agus báis in oisrí agus diúilicíní idirthaoideacha an Aigéin Chiúin.

Tharla mapáil GPS ar shuíomh beirtreach diúilicíní idirthaoideacha agus ar fhia-oisrí an Aigéin Chiúin in 2017. Cuirfear na torthaí i gcomparáid le sonraí roimhe seo ó 2010 agus 2014. Áireofar san obair seo athbhreithniú breise ar thristéil oisrí an Aigéin Chiúin.

Bailitheoirí Sceathrach na n-Oisrí

Rinneadh tuarascáil ar an obair a bhaineann le bailitheoirí sceathrach na n-oisrí in 2017. Níor braitheadh aon sceathrach oisre dhúchasach. Athshlánaíodh, go leor orgánach eile a bhaineann leis, rud a chuireann bonnlíne mhaith ar fáil maidir le speicis eile laistigh den gháthóg beirtrí.

Tuairisc Planctóin

Rinneadh tuairisc ar na planctóin neamh-débhlaoscach a taifeadadh agus an suirbhé ar sceathracha oisre ar siúl. Chuir an tuairisc liosta de phlanctóin ghaolmhara a bhí istigh leis na samplacha a ndearnadh anailís orthu do larbhaí oisre. Bonnlíne mhaith atá san obair seo maidir le measúnú pobail a dhéanamh ar fhíteaplanctóin agus zóplanctón laistigh d' inbhear an Fheabhail, d'fhéadfadh sé bheith ina buntáiste ag obair sa todhchaí ar dhinimic planctón maidir le fás oisre, rátaí beathaithe agus forbairt ar linnte sceathraí.

Taobhscan/Suirbhéanna Ceamara Uisce

Rinneadh suirbhé bonnlíne ar gach beirtreach agus úsáid á baint as sonóir taobhscan agus ceamara uisce idir Aibreán go Iúil. Rinneadh suirbhé ar gach beirtreach i Loch Feabhail agus déanfar anailís ar shonraí a bailíodh. Tá sé socraithe go mbeidh forbairt déanta ar chatalóg iomlán tréithe ghrinneall na farraige.

Is é an sprioc leis an obair seo ná gnáthóg oisre ísealdlúis a aithint le haghaidh obair athbhunaithe.

Measúnú ar Sceathracha na n-Oisrí Dúchasacha

Cuireadh an saothar allamuigh maidir le suirbhé a dhéanamh ar sceathracha na n-oisrí dúchasacha i mí Mheán an Fhómhair. Tá méadú de bheagán ar rátaí gortha agus ar líon larbhaí oisre ar gach grinneall i gcomparáid le 2015 agus 2016. Bhí treochtaí teocht uisce níos fabhraí don sceathrach in 2017. Is cosúil gur laghdaigh tréimhse fhuar i mí Iúil ar ghníomhaíocht sceathrach, áfach agus tá drochsceitheadh ar an iomlán le haghaidh 2017 mar thoradh uirthi. Déanann torthaí an mheasúnaithe stoic é seo a dhaingniú.

Tuirlingtí Oisre

Cuireadh moill ar oscailt iascaigh na n-oisrí dúchasacha go dtí 3ú Deireadh Fómhair 2017 mar gheall ar dhrochearcaíocht agus coinníollacha Mheán Fómhair a bhí fabhrach don sceitheadh.

Osclaíodh an t-iascach ar feadh 23 lá in 2017. Tharla seo le strus a laghdú ar an oisre dúchasach agus le bithmhais inghlactha de stoc sceite a choimhead. Bhí na tuirlingtí a dearbhaíodh thart ar 201 tona.

Tionscadal ar Ábhar Beirtrí Sliogéisc

Rinneadh turgnamh mionscála ar bhreith ábhar beirtrí i mí Iúil agus Lúnasa lasmuigh de phríomh-bheirtreacha dúchasacha. Rinneadh é seo le fáil amach dá dtarlódh aon lonnú sceite agus le triail a dhéanamh ar chruinneas sonóra taobhsanta le breith sliogáin a bhrath.

Braitheadh an sliogán ar an taobhscan. Bainfear úsáid as na modhanna seo le heolas a dhéanamh d'obair feabhsúcháin amach anseo laistigh de iasach na n-oisrí dúchasacha, e.g. le fáil amach más féidir méideanna níos mó d'ábhar beirtrí a fháil chun cuidiú le beocht a chur in roinnt de na beirtreacha agus mar bhealach le hathleagan sliogán diúilicín ó na linnte sceite a rianú.

Tionscadal Athbhunaithe na n-Oisrí Dúchasacha ESA_10

Le linn 2017, rinne Stiúrthóireacht Dobharshaothraithe agus lascaigh Sliogéisc achoimre ar thionscnamh faoi ESA 10. Tá sé mar sprioc ag an dTionscnamh seo modhanna cruthaitheacha agus nua a úsáid le forbairt a dhéanamh ar chur chuige córasach chun tabhairt faoi laghdú na n-oisrí dúchasacha i Loch Feabhail, trí shraith idirghabhálacha bainistíochta ó thaobh feabhsúcháin gnáthóige agus stoc goir de. Laistigh d'acharama an Tionscnaimh seo, tá sé mar sprioc meicníocht oibre inmharthana a bhunú chun feabhsú stoc goir ar an mórchoír a éascú, agus oibreacha feabhsúcháin gnáthóige a bhaineann le pobal na n-oisrí dúchasacha i Loch Feabhail. Trí úsáid a bhaint as an gcur chuige nua praiticiúil seo, táthar ag súil go dtiocfaidh feabhas ar méid agus réimse phobal na n-oisrí dúchasacha, a bheidh ina bhuntáiste ag spriocanna Caomhnaithe agus Cosanta agus ag an am céanna a chuirfidh leis an earnáil socheacnamaíoch don phobal áitiúil. Cuireadh na céimeanna bonnlíne a bhaineann le staidéar tionchar timpeallachta agus le cead pleanála an staidéir seo i gcrích in 2017.

Suirbhé Tristéil Oisrí an Aigéin Chiúin 2017

Rinneadh tuairisc maidir le stádas reatha tristéil oisrí neamhrialaithe an Aigéin Chiúin i Loch Feabhail i mí na Nollag 2017. D'aithin sé seo suíomh agus an líon tristéal neamhrialaithe laistigh den Loch agus sonraíonn sé an t-eolas is déanaí maidir le bunús an stoic agus an méid síl ó oisrí an Aigéin Chiúin a aistríodh chuig an Loch.

Sampláil Sláinteachas Sliogéisc

Lean an clár seo ar aghaidh le linn 2017, agus dearadh líon athruithe oibríochta leis an bpróiseas a dhéanamh níos éifeachtúla. Bhí ról gníomhach ag an nGníomhaireacht i gcruinnithe agus i bhfóraim le hÚdarás Sábháilteachta Bia na hÉireann (ÚSBE) agus an Gníomhaireacht Thuaisceart Éireann um Chaighdeáin Bhia araon (GTÉCB). Rinneadh Meabhráin Tuisceana (MT) idir Gníomhaireacht na Lochanna, ÚSBE agus GTÉCB a uasdhátú in 2017 agus síníodh é ag an dtrí Eagraíocht. Cuireadh Tuairisc cinn bliana, ina raibh achoimre ar na torthaí ar fad, i gcrích i mí na Nollag 2017.

Flóra agus Fána Gaolmhara

Le go gcomhlíonfar riachtanais na Tuairisce um Mheasúnú Straitéiseach Comhshaoil (MSC) (moltaí monatóireachta M2 agus M14), ní mór don Gníomhaireacht monatóireacht a dhéanamh ar bhithéagsúlacht, flóra

agus fána agus caighdeán na n-éiceachóras do speiceas a bhfuil tábhacht Idirnáisiúnta agus Náisiúnta bithéagsúlachta leo. Le go gcomhlíonfar an riachtanais seo, rinne beirt mhac léinn de chuid Baitsiléir Eolaíochta onóracha, taobh le foireann Dobharshaothraithe agus Iascach Sliogéisc, tionscadail a chur i gcrích i Loch Cairlín in 2017. Ar na tionscadail a bhí ann, bhí:

- Mionstaidéar maidir leis na tionchair fhéideartha shaothrú an oisre idirthaoidigh (*Crassostrea gigas*) ar struchtúr macra-phobal inveirteabrach neamh-fánúil i loch Mhuir Éireann; agus
- Mionstaidéar maidir leis na caidrimh idir cluichreáin éan uisce agus úsáid urthrá antrapaigineach ar Loch Cairlín.

Caomhnú agus Cosaint

Gníomhaíochtaí Forfheidhmiúcháin

Choinnigh an Ghníomhaireacht clár oibre daingean docht chun neamhchomhlíonadh le reachtaíocht iascaigh a bhrath agus a stopadh. Is iomaí iarmhairt thromchúiseach atá ag iascaireacht mhídhleathach agus truailliú ar acmhainní timpeallachta agus iascach agus ar dhaoine agus pobail. Mar Rialálaí, féachann an Ghníomhaireacht le smachtbhannaí láithreacha, intuartha, comhréireacha agus athchomhairleacha a chinntiú dóibh siúd nach gcloíonn léi.

Gabhálacha

	2013	2014	2015	2016	2017
Báid agus Carranna	4	9	4	8	3
Eangach	131	94	53	49	78
Eile	20	24	12	20	17
Slata Iascaireachta	47	54	36	57	46
Bradán	49	94	15	26	24
Breac Geal	9	9	5	1	3
Éisc Eile	35	17	1	26	4
Málaí Oisrí	22	4	36	4	4

Eachtraí Truailithe

D'fhiosraigh an Ghníomhaireacht 256 eachtra in 2017. Tá toradh na bhfiosrúchán seo sonraithe sa tábla thíos:

Foinse an truailithe	Uimh.
Talmhaíocht	87
Camras	23
Neamhthalmhaíoch/Scardadh Dramhaíola	14
Ceimiceán	4
Ainmhithe Marbha	4
Ola	4
Eile	41
Níor thángthas ar thruailliú	79
Iomlán	256

Bainistíocht Iascaigh

I mí Lúnasa 2017, tharla drocheachtra tuile san Iarthuaisceart a rinne dochar mór do ghnáthóg ionsrutha agus bhruachánach i nDobharcheantar Loch Feabhail. Ar na fadhbanna timpeallachta a bhí ann de thairbhe na tuile bhí damáiste déanta, ní hamháin do ghnáthóg iascaigh, ach bhí feirmeacha éisc scriosta, beostoc cailte agus bhí léirscios déanta ar thalamh agus ar bharr.

Ina dhiaidh, chuir an Ghníomhaireacht tacaíocht phraicticiúil ar an talamh ar fáil do na feirmeacha agus pobail tuaithe a bhí thíos leis.

Leanann Gníomhaireacht na Lochanna, i gcomhair leis na Ranna cú Rialtais, Gníomhaireachtaí agus páirtithe de bheith ag obair go cruá le caoi a chur ar infreastruchtúr atá damáiste agus chun cinntiú do dtagann aibhneacha an Iarthuaiscirt slán as an tuile. Tá an Ghníomhaireacht ag obair freisin le cinntiú go bhfuil dobharcheantar Loch Feabhail ullmhuithe níos fearr agus cosanta don todhcháí.

An Ró-Onórach Cumann na hÉireann

Bhí Stiúirthóireacht Caomhnaithe agus Cosanta Gníomhaireacht na Lochanna ar dhuine de na príomhchainteoirí ag Seimineár Géimiascaireacht Chumann na hÉireann i mí Eanáir 2017. Géimiascaireacht i dTuaisceart na hÉireann Sa

Todhchaí an téama a bhí ann. Ar na cainteoirí eile a bhí ann, bhí ionadaithe ón Roinn Talmhaíochta, Comhshaoil agus Gnóthaí Tuaithe (RTCGT) agus lontaobhas Bhradán an Atlantaigh. Thug gach cainteoir forléargas cothrom le dáta ar cheisteanna géimiascaireachta sa cheantar agus níos faide amach.

Staidéar Clibeála ar Bhric Gheala an Fheabhail

In 2017, thosaigh Gníomhaireacht na Lochanna bric gheala a chlibeáil le “Clibeanna Ancaire T-Bharra”. Tá an chlibeáil seo mar chuid de staidéir leanúnacha ar phatrúin éiceolaíochta agus imirce breac geal An Fheabhail agus cuirfidh sé bonn eolais faoi bhainistíocht ar phobail áitiúla breac geal.

Gníomhaireacht na Lochanna agus lontaobhas Aibhneacha Inis Eoghain - Comhpháirtíocht de réir Cleachtaidh

Tionscadal neamhbhrabúis, trasteorann, pobail, timpeallachta atá i gceist le Milliún Crann in Aon Lá Amháin a bhfuil sé mar sprioc aige milliún crann óg dúchasach a chur, ag cuid mhór suíomhanna éagsúla ar fud na hÉireann laistigh de 24 uair. Idir 2013 agus 2016, cuireadh 650,000 crann dúchasach. Tionscadal de chuid Fondúireacht Foraoiseachta na hÉireann atá in Milliún Crann in Aon Lá Amháin agus tá lontaobhas na gCoillte mar pháirtí ann.

In 2017, iarradh ar ghrúpaí arís crainn dhúchasacha a chur ina bpobail. Ar an 11ú Feabhra 2017, chuidigh Gníomhaireacht na Lochanna le hlontaobhas Aibhneacha Inis Eoghain thart ar 250 crann a chur in aice le hAbhainn na Bréadcha i mBun an Phobail Co Dhún na nGall.

D'fhéadfadh go mbeadh cuid mhór buntáistí do thimpeallachtaí uisceacha agus timpeallachtaí cois abhainn ach crainn dhúchasacha a chur in aice le sruthchúsaí. Cuirfidh crainn atá ag aibiú foscadh ar fáil agus coinneoidh siad aibhneacha fuar le linn tréimhsí tirime an tsamhraidh. Is féidir leo a bheith mar chosaint nádúrtha an bhruaigh a chuireann cosc ar nó teorainn le creimeadh. Is féidir le crainn dhúchasacha a bheith mar fhoínse easair dhuillí, atá ina foinse tábhachtach bia agus ina cuid tábhachtach d'éiceachóras uisceach. Is féidir leo a bheith mar chosaint idir an abhainn agus an talamh timpeall uirthi agus stopann siad rith uisce ón talamh sula dtéann sé isteach san abhainn.

Tá an-dúil ag Gníomhaireacht na Lochanna bheith ag plé le heagraíochtaí pobail ar spéis leo é amhail lontaobhas Aibhneacha Inis Eoghain, a bhfuil ról tábhachtach acu maidir le gnáthóg uisceach agus acmhainní laistigh dá

bpobal féin a chaomhnú, a chosaint, a fhorbairt agus a fheabhsú. Bhí deis ag an bhfoireann ón dá eagraíocht bualadh lena chéile, dul i mbun oibre agus smaointe a chomhroinnt agus iad ag cur na gcrann.

Ceardlann idir Gníomhaireacht na Lochanna, an Gníomhaireacht Comhshaoil, Natural Resources Wales agus Iascach Intíre Éireann 2017

Bhí an cheardlann ar siúl ar feadh 3 lá i mí Eanáir 2017 agus bhí ionadaithe ann ó Gníomhaireacht na Lochanna, Gníomhaireacht Comhshaoil, Natural Resources Wales agus Iascach Intíre Éireann.

An sprioc a bhí leis an gCeardlann seo ná athbhreithniú a dhéanamh ar stádas reatha stoc bradán agus breac geal, brú atá ar acmhainní, an t-Athbhreithniú ar Mhonatóireacht Straitéiseach sa Gníomhaireacht Comhshaoil agus ionchais chustaiméirí méadaithe agus ábhar inní a bhaineann le clú maidir leis an gcaoi a thugann muid faoi stádas stoic a mheas. Tá riachtanas níos mó ann chun cinntiú a dhéanamh de go bhfuil ár mbunús fianaise agus modhanna measúnaithe chomh daingean docht éifeachtúil agus is féidir leo, le taca a chur faoi ghníomhaíocht agus í a dhíriú agus le deimhniú go gcuirtear beartais i bhfeidhm de réir an dea-chleachtais.

Le linn na Ceardlainne measadh Gníomhaireacht na Lochanna bheith ina sampla dea-chleachtais.

Tuarascáil Luacha Saothair

Polasaí Luacha Saothair

Tugann an Polasaí Luacha Saothair faoi luach saothair ar bhonn uile-eagraíocht agus tá sé ar cheann de na gnéithe is tábhachtaí den straitéis AD, agus tacaíonn an dá rud seo go hiomlán leis an straitéis gnó ginearálta. Is iad seo a leanas príomhfheidhmeanna an Pholasaí Luacha Saothair:

- tacú le straitéis Ghníomhaireacht na Lochanna trí chuidiú le gnó iomaíoch nuálach a thógáil a mheallann, a choimeádann, a spreagann fostaithe;
- Baineadh amach spriocanna straitéiseacha a chur chun cinn laistigh d'achmainn riosca na Gníomhaireachta;
- spriocanna dearfacha a chur chun cinn/tacú leo trasna comhthéacs eacnamaíochta agus sóisialta ina bhfeidhmíonn an Ghníomhaireacht; agus
- Cultúr eiticiúil agus saoránacht chorporáideach fhreagrach a chur chun cinn.

Fealsúnacht Luacha Saothair agus Bunphrionsabail - Fealsúnacht Luacha Saothair

Is í fealsúnacht luacha saothair na Gníomhaireachta ná fostaithe a earcú, a spreagadh, a chúiteamh agus a choimhead a chreideann inár gcultúr agus luachanna agus a mhaireann dá réir sin. Féachann muid le fiontraíocht a spreagadh trí thimpeallacht oibre a chruthú a spreagann an fhoireann ionas gur féidir le gach ball foirne cur go dearfach le straitéis, fíis, spriocanna agus luachanna na Gníomhaireachta. Déanann ár bhfealsúnacht iarracht pacáiste iomlán luacha saothair na bhfostaithe a leagan amach ar leibhéal iomaíoch. Creidimid go bhfuil ceangal díreach ag rath fadtéarmach na Gníomhaireachta le caighdeán na bhfostaithe a fhostáimid agus leis an timpeallacht oibre a chrutháimid. Is ríthábhachtach, mar sin, go ndéanaimid iarracht go comhpháirteach ailíniú a dhéanamh ar leas ár bhfostaithe le leas ár bpáirtithe leasmhara.

Bunphrionsabail Luacha Saothair

Tá Polasaí Luacha Saothair Gníomhaireacht na Lochanna bunaithe ar na prionsabail seo a leanas:

- Tá an Polasaí Luacha Saothair ag teacht leis an straitéis gnó go ginearálta, spriocanna agus luachanna na Gníomhaireachta gan bheith díobhálach do leas na bpáirtithe leasmhara.
- Tá an Polasaí, nósanna imeachta agus cleachtais Luacha Saothair ag teacht le, agus tacaíonn siad le bainistíocht riosca éifeachtach.
- Cúitítear fostaithe tuarastail ar bhonn cúiteamh iomlán, lena n-áirítear cúiteamh seasta, athraitheach, gearrthéarmach agus fadtéarmach dar leis an bpost.
- Áirítear i ngné seasta (deimhin) an chúitimh bonnthuarastal atá ag teacht le rátaí Státseirbhíse Thuaisceart Éireann (STÉ).
- D'fhéadfadh liúntais eile a bheith curtha san áireamh le luach saothair eile a bhaineann leis an bpost.

Réimsí an Pholasaí Luacha Saothair - Raon Feidhme

Baineann an Polasaí Luacha Saothair le gach fostaí buan de chuid Gníomhaireacht na Lochanna.

Struchtúr an Luacha Saothair

Baineann na catagóirí/gnéithe seo a leanas le struchtúr luacha saothair Gníomhaireacht na Lochanna (lena n-áirítear Stiúrthóirí):

- pacáiste luacha saothair deimhin (seasta agus ag teacht le gráid agus scálaí pá STÉ);
- luach saothair athraitheach (bainte le hOifigigh lascaigh amháin agus ag brath ar an méid uaireanta frithshóisialta a n-oibrítear).

Tá an luach saothair seasta deimhin agus íoctha beag beann ar fheidhmíocht na Gníomhaireachta, ach níl an luach saothair athraitheach deimhin, agus baineann sé go díreach le duine agus taifead de mheid áirithe uaireanta frithshóisialta laistigh de thréimhse ar leith.

Luach Saothair na Foirne - Foireann Bhuan

Déantar baill foirne a cheapadh dar le Polasaí Earcaíochta & Roghnúcháin Gníomhaireacht na Lochanna. Éilíonn an polasaí go ndéantar ceapacháin ar bhonn fiúntais agus ar bhonn iomaíocht chothrom oscailte. D'fhéadfaí go mbeidh baill foirne ábalta éirí as roimh aois phinsean stáit gan aon laghdú ar shochair phinsin, ag brath ar théarmaí a bpinsin. Tá eolas maidir le fógraí scoir istigh i gconradh aonair an duine.

Leibhéal Phá Íosta

Tá leibhéal phá íosta ag brath ar an ngrád ina thosaíonn duine agus tá siad ag teacht le scálaí pá STÉ (Tuaisceart na hÉireann) agus lascaigh Intíre Éireann (Poblacht na hÉireann).

Dul Chun Cinn

Nuair a cheaptar ar dtús iad, de ghnáth bíonn an fhoireann curtha ag pointe iochtair an scála cúí a bhaineann leis an bpost. Ina dhiaidh sin, tá dul chun cinn ar bhonn incriminteach gach bliain go dtí go mbaintear amach uasmhéid an scála. Tarlaíonn sé seo go minic i mí Lúnasa gach bliain do bhaill foirne TÉ, agus ar cothrom an lae a cheapadh iad i gcás baill foirne Phoblacht na hÉireann.

Pá i gCoibhneas le Feidhmíocht

Níl aon pá i gcoibhneas le feidhmíocht nó scéim bainte leis nó macasamhail don fhoireann.

Foireann Shealadach

Is féidir le Gníomhaireacht na Lochanna foireann shealadach a cheapadh ar chúpla bealach.

- Trí earcaíocht oscailte, ina déantar an ceapachán dar le Polasaí Earcaíochta agus Roghnúcháin Gníomhaireacht na Lochanna. Sa chás seo, tá íos-leibhéal pá ag brath ar an ngrád a dtosaíonn duine agus tá siad ag teacht le scálaí pá STÉ (*Tuaisceart na hÉireann*) agus scálaí pá lascaigh Intíre Éireann (*Poblacht na hÉireann*).
- Úsáid a Bhaint as Gníomhaireacht Earcaíochta. Mar chomhlacht poiblí, ní mór do Gníomhaireacht na Lochanna úsáid a bhaint as Gníomhaireacht shannta ó Phrótacal um Úsáideoir Oibrí Gníomhaireachta, Diamond Recruitment faoi láthair. Tá Diamond

Recruitment fostaithe leis an bhfolúntas a fhógairt, iarrthóirí cuí a aimsiú, CVanna a scagadh, bualadh le hiarrthóirí chun oiriúnacht a shocrú agus le CVanna na n-iarrthóirí is feiliúnaí a chur ar fáil dúinn. Tá oibrithe a aimsítear tríd an modh seo fostaithe ag an nGníomhaireacht earcaíochta mar sin is leis an nGníomhaireacht Earcaíochta atá an conradh earcaíochta.

Pacáiste Iomlán Cúitimh

Tá rochtain ag gach ball foirne ar Scéim Phinsin Thuaidh Theas (SPTT). Bíonn conarthaí ina bhfuil uaireanta éagsúla ag PF (nó coibhéiseach leis), Stiúrtóirí agus poist de chuid ball foirne atá buan. Braitheann na huaireanta faoi chonradh ar nádúr na hoibre a bhíonn ar bun, agus aon socrúcháin ar leith atá déanta do dhaoine le cothromaíocht oibre is saoil mhaith a éascú. Tá rochtain ag gach ball foirne ar Shaoire Mháithreachais, Saoire Atharthachta, Saoire Uchtaithe, áfach. Tá obair sholúbtha ar fáil, ach déantar gach cás aonair a mheas in aghaidh riachtanais gnó agus d'fhéadfaí í a bhronnadh faoi rogha na Gníomhaireachta.

Ceadófar teidlíocht saoire 25 lá do gach ball foirne nuair a cheaptar iad, chomh maith le 12 saoire reachtúil agus phoiblí de réir mar a shonraíonn an earnáil. Leithdháiltear saoire na foirne sealadaí ar bhonn pro rata don bhliain más bainteach.

Conarthaí Seirbhísí

éantar ceapacháin Ghníomhaireacht na Lochanna ar bhonn fiúntais agus ar bhonn iomaíocht chothrom oscailte. Mura sonraítear a mhalairt, tá ceapacháin oscailte ag na hoifigigh atá clúdaithe sa tuairisc seo. Bheadh an duine i dteideal cúitimh de bharr foirceannadh fostaíochta, seachas mí-iompar.

Teidlíochtaí Tuarastail agus Pinsin

Tugtar eolas ar leas luacha saothair agus pinsin ardbhainistíochta na Gníomhaireachta sna chuideanna seo a leanas.

Loughs Agency Annual Report and Accounts **2017**

Luach Saothair lena n-áirítear liúntais tuarastail agus pinsin na Foirne Ardbhainistíochta - Sochair Ghearrthéarmacha

Ardbhainistíocht / stiúrthóirí	2017			2016		
	Olltuaras tal	Costais Slándála Sóisialaí an Fhostóra	Sochair Chomhch ineáil	Olltuaras tal	Costais Slándála Sóisialaí an Fhostóra	Sochair Chomhch ineáil
	£	£	£	£	£	£
John Pollock (PF d'éirigh as 28 Feabhra 2017)	16,423 (FTE £63,346)	2,080	-	65,136	7,871	-
Sharon McMahon (ceaptha mar Oifigeach Ainmnithe le héifeacht ó 1 Márta 2017)	55,700 (FTE £56,252)	6,561	-	47,749	5,151	-
Kevin Wilson (Forbairt)	50,724	5,878	6,631	48,710	5,331	6,174
John McCartney (Caomhnú agus Cosaint)	53,276	6,231	-	52,830	5,898	-
Barry Fox (Dobharshaothrú & lascaigh Sliogéisc)	57,960	5,733	-	51,694	5,226	-
John Paul O'Doherty (ceaptha mar Stiúrthóir idirlinne ar Sheirbhísí Corporáideacha 9 Bealtaine 2017)	45,155 (FTE £47,749)	5,106	-	-	-	-
	279,238	31,589	6,631	266,119	29,477	6,174
	2017	2016				
	£	£				
Tuarastal Stiúrthóra Is Airde (2017: €66,874/2016: lárphointe an luacha saothair rangaithe den stiúrthóir ar an bpá is airde)	59,333	59,799				
Luach Saothair Iomlán Airmheánach	27,544	27,544				
Cóimheas	2.1	2.1				

(31 Nollaig ráta stg go euro 2017: 1.1271 / 2016: 1.1722, meánráta 2017 1.1407 /2016 1.224).

Ardbhainistíocht / stiúirthóirí	2017			2016		
	Olltuaras tal	Costais Slándála Sóisialaí an Fhostóra	Sochair Chomhch ineáil	Olltuaras tal	Costais Slándála Sóisialaí an Fhostóra	Sochair Chomhch ineáil
	€	€	€	€	€	€
John Pollock (PF d'éirigh as 28 Feabhra 2017)	18,734 (FTE €72,259)	2,373	-	79,726	9,634	-
Sharon McMahon (ceaptha mar Oifigeach Ainmnithe le héifeacht ó 1 Márta 2017)	63,537 (FTE €64,167)	7,484	-	58,445	6,305	-
Kevin Wilson (Forbairt)	57,861	6,705	7,564	59,621	6,525	7,557
John McCartney (Caomhnú agus Cosaint)	60,772	7,108	-	64,664	7,219	-
Barry Fox (Dobharshaothrú & lascaigh Sliogéisc)	66,115	6,540	-	63,273	6,397	-
John Paul O'Doherty (ceaptha mar Stiúirthóir idirlinne ar Sheirbhísí Corporáideacha 9 Bealtaine 2017)	51,508 (FTE €54,467)	5,824	-	-	-	-
	318,527	36,034	7,564	325,729	36,080	7,557
	2017	2016				
	€	€				
Tuarastal Stiúirthóra Is Airde (2017: €66,874/2016: lárphointe an luacha saothair rangaithe den stiúirthóir ar an bpá is airde)	67,681	73,194				
Luach Saothair Iomlán Airmheánach	31,419	33,714				
Cóimheas	2.1	2.1				

Tuarastal

Áirítear i dtuarastal olltuarastal agus liúntas 'ar glao-dhualgas' do bheirt Stiúirthóirí.

Bónais

Ní íocann an Gníomhaireacht bónais d'aon ball foirne na hardbhainistíochta nó d'aon bhall foirne.

Sochair Chomhchineáil

Is é atá i gceist le luach airgid sochar comhchineáil ná aon sochar a chuireann an fostóir ar fáil atá ina dhíolaíocht inchánach dar le Coimisinéirí Ioncaim agus Custam na Banríona. Baineann an sochar comhchineáil i dtaca leis an Uas. Kevin Wilson le húsáid gluaisteán comhlachta. Cuireadh stop leis an sochar seo ar an 31 Márta 2017.

Pá Cóir

Ní mór do chomhlachtaí tuairiscithe an caidreamh a fhoilsiú idir luach saothair an Stiúrthóra ar an ráta pá is airde ina n-eagraíocht agus an luach saothair meánach de lucht oibre na heagraíochta.

Bá é £54,978 go £59,333 - €61,966 go €66,874, (2016 athshonraithe £56,252 go £63,346 - €65,939 go €74,254) an luach saothair den Stiúrthóir ar an ráta pá is airde i nGníomhaireacht na Lochanna sa bhliain airgeadais 2017. Ba é 2:1 uaire (2016 2:1) an cóimheas. Ba é £27,544 (2016 £27,544) an luach saothair meánach don lucht oibre.

Ní bhfuair aon fhostaí luach saothair níos mó ná an Stiúrthóir ar an ráta pá is airde ceachtar den dá bhliain. Bhí raon luacha saothair ó £17,352 go £59,333 (2016 £17,352 go £63,346, €65,939 go €74,254).

Tá olltuarastal curtha san áireamh le luach saothair iomlán.

Tá na háirimh seo bunaithe ar Threoir Thuaidh Theas na gComhlachtaí Forfheidhmithe 2017 agus áirítear iad ar bhonn luach saothair coibhéiseach bliantúil lán-aimseartha gach ball foirne (baill foirne sealadacha agus gníomhaireachta san áireamh) ag an dáta tuairiscithe.

Sochair Pinsin

Teidlíochtaí Pinsin

Bainisteoir sinsearach	Pinsean fabhráithe ag aois pinsin ar 31/12/2017 agus cnapshuim choibhéiseach		Fíor-mhéadú ar pinsean agus cnapshuim choibhéiseach ag aois pinsin		CETV ar 31/12/16	CETV ar 31/12/17	Fíor-mhéadú i CETV	luach ar shochair pinsin fabhráithe 2016	luach ar shochair pinsin fabhráithe 2017
	Pinsean	Cnapshuim	Pinsean	Cnapshuim					
An tUas. B Fox	£14,000	£31,000	£1,600	£900	£170,000	£191,000	£16,521	£22,152	£29,521
An tUas. J McCartney	£20,000	£61,000	£900	£2,600	£427,000	£458,000	£26,915	£12,117	£15,915
S McMahon, uasal	£13,000	£33,000	£3,000	£5,300	£178,000	£231,000	£48,906	£20,237	£61,906
An tUas. JP O'Doherty	£3,000	£3,000	£1,200	£700	£19,000	£30,000	£8,539	£12,083	£22,539
An tUas. K Wilson	£8,000	£15,000	£1,500	£900	£87,000	£107,000	£17,120	£19,125	£28,120
An tUas. J Pollock*	£30,000	£0	£0	£0	£687,000	£707,000	£18,793	£13,304	£0

*D'fhág an scéim i mí Feabhra, mar sin tá luachanna dheireadh na tréimhse mar atá ar 28 Feabhra don chomhalta seo.

Chuir achúire neamhspleách, Deloitte Total Reward and Benefits Limited, na Scéime Pinsin T/T an tábla thuasluaite ar fáil, athshonraítear é in euro thíos.

Bainisteoir sinsearach	Pinsean fabhratthe ag aois phinsin ar 31/12/2017 agus cnapshuim choibhéiseach		Fíor-mhéadú ar pinsean agus cnapshuim choibhéiseach ag aois phinsin		CETV ar 31/12/16	CETV ar 31/12/17	Fíor- mhéadú i CETV	luach ar shochair phinsin fabhratthe 2016	luach ar shochair phinsin fabhratthe 2017
	Pinsean	Cnapshuim	Pinsean	Cnapshuim					
An tUas. B Fox	€15,780	€34,940	€1,803	€1,014	€199,274	€215,276	€18,621	€25,967	€33,273
An tUas. J McCartney	€22,542	€68,753	€1,014	€2,930	€500,529	€516,212	€30,336	€14,204	€17,938
S McMahon, uasal	€14,652	€37,194	€3,381	€5,974	€208,652	€260,360	€55,122	€23,722	€69,774
An tUas. JP O'Doherty	€3,381	€3,381	€1,353	€789	€22,272	€33,813	€9,624	€14,164	€25,404
An tUas. K Wilson	€9,017	€16,907	€1,691	€1,014	€101,981	€120,600	€19,296	€22,418	€31,694
An tUas. J Pollock*	€33,813	€0	€0	€0	€805,301	€796,860	€21,182	€15,595	€0

*D'fhág an scéim i mí Feabhra, mar sin tá luachanna dheireadh na tréimhse mar atá ar 28 Feabhra don chomhalta seo.

Pinsean fabhraithe ag aois phinsin ar 31/12/2017 agus cnapshuim choibhneasach

Is ionann pinsean fabhraithe ag aois phinsin ar 31/12/17 chomh maith leis an gcnapshuim ghaolmhar leis agus luach an phinsin bhliantúla agus cnapshuim atá i dteideal duine agus iad ag dul ar scor bunaithe ar sheirbhís go dtí an dáta sin.

An fíor-mhéadú pinsin agus cnapshuim ghaolmhar ag aois phinsin

Is ionann an fíor-mhéadú pinsin agus cnapshuim agus an méadú le cois boilscithe, arna thomhas de réir CPI. Le haghaidh 16/17, rinneadh leasú -0.1% do bhaill an Thuaiscirt agus níor cuireadh aon leasú i bhfeidhm do bhaill an Deiscirt (arna thomhas ag an ráta CPI i mí Mheán an Fhómhair roimhe).

Luachanna Aistrithe a Choibhéis Airgid

Is ionann Luach Aistrithe a Choibhéis Airgid (CETV) agus luach caipitlithe a bhfuil measúnú achtúireach air de shochair na scéime pinsin fabhraithe ag ball ag am ar leith. Is ionann na sochair a bhfuil luach orthu agus sochair fabhraithe baill agus aon pinsean céile teagmhasach iníoctha ón scéim. Is ionann CETV agus íocaíocht déanta ag scéim phinsin nó socrú le sochair phinsin i scéim phinsin eile a shábháil nó socrú nuair a fhágann ball scéim agus roghnaíonn sé na sochair fabhraithe ón scéim roimhe a aistriú. Baineann na figiúirí pinsin léirithe le sochair atá fabhraithe ag duine mar thoradh ar a mballraíochta iomláine leis an scéim phinsin, ní hamháin a seirbhís i gcáilíocht shinsearach lena mbaineann nochtadh. Áirítear sna figiúirí CETV, tá luach aon sochair phinsin i scéim eile nó socrú ina bhfuil aistriú déanta ag an duine chuig socruithe pinsin (na Comhlachta T/T). Tá aon sochar pinsin breise curtha san áireamh iontu freisin fabhraithe don bhall mar thoradh ar bhlianta breise de sheirbhís pinsin a cheannach sa scéim ar a gcostas féin. Déantar CETVanna a áireamh dar leis Na Rialacháin um Scéimeanna Pinsean Ceirde (Luachanna Aistrithe) (Leasú) 2008 agus ní chuirtear san áireamh aon sochar iarbhír nó ionchasach mar thoradh ar Cháin Liúntas Saoil a d'fhéadfadh a bheith iníoctha nuair a thógtar sochair phinsin.

Fíor-mhéadú i CETV

Léiríonn sé seo an méadú i CETV atá maoinithe ag an bhfostóir go bunúsach. Ní chuireann sé an méadú i bpinsean fabhraithe mar gheall ar bhoilsciú, ranníocaíochtaí íoctha ag an bhfostaí (lena n-áirítear luach aon sochair a aistríodh ó scéim nó socrú pinsin eile) san áireamh agus úsáideann sé fachtóirí luachála an chómhargaidh do thús agus deireadh na tréimhse.

Luach na sochar pinsin fabhraithe

Is ionann luach na sochar pinsin fabhraithe i rith na bliana agus an fíor-mhéadú ar phinsean iolraithe faoi 20, móide an fíor-mhéadú ar aon chanpsuim, lúide ranníocaíochtaí déanta ag an duine. Fágann na fíor-mhéaduithe méadú mar gheall ar bhoilsciú agus aon mhéadú nó laghdú mar gheall ar chearta ar lár.

Socruithe Pinsin

Tá fostaithe Ghníomhaireacht na Lochanna ina mbaill den Scéim Phinsin Thuaidh/Theas. Bunaíodh an Scéim Phinsin Thuaidh/Theas ag Comhlachtaí Forfheidhmithe Thuaidh/Theas agus Turasóireacht Éireann Teoranta le héifeacht ó 29 Aibreán 2005. Scéim sochar sainithe pinsin atá ann atá maoinithe gach bliain ar bhonn íoc-mar-a-úsáidtear ó airgead curtha ar fáil ag Státchiste an RA agus na hÉireann. Cuireann An Roinn Talmhaíochta, Comhshaoil agus Gnóthaí Tuaithe sa Tuaisceart agus an Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil sa Deisceart maoiniú ar fáil don Chomhlacht. Déanann riarthóir seachtrach an scéim a riaradh.

Tá réimse cuideanna sa Scéim Phinsin Thuaidh/Theas ina bhfuil struchtúir sochair éagsúla.

Is ionann an chuid Bhuntuarastal Deiridh agus socrú thuarastal pinsin dheiridh bunaithe ar an gcuid Chlasaiceach de Phríomhscéim Phinsin na státseirbhíse i dTuaisceart na hÉireann. Cuireann an scéim pinsean (ochtódú in aghaidh bliain seirbhíse), aisce nó chapshuim (trí ochtódú in aghaidh bliain seirbhíse) agus pinsin chéile agus leanaí ar fáil. Is é 60 bliain d'aois an Ghnáthaois Scoir. Déantar méadú ar phinsin a íoctar (agus íocaíochtaí iarchurtha) ar aon dul le boilsciú praghais go ginearálta.

Socrú pinsin meán-ghairme tuilleamh athluacháilte nó scéim CARE atá sa chuid Core Alpha ina bhfuil sochair dírithe ar Chuid Alpha Phríomhscéim na Státseirbhíse i dTuaisceart na hÉireann. Cuireann an Scéim pinsean ar fáil atá bunaithe ar chéatadán (2.32%) pá inphinsin do gach bliain de bhallraíocht ghníomhach (méadaítear an pinsean ag tús gach bliain scéime ar aon dul le boilsciú praghais go ginearálta) agus pinsin chéile agus leanaí. Is ionann Gnáthaois Scoir agus Aois Phinsin Bhallstáit sa dlínse chuí, atá 67, 68 nó idir 67 agus 68 sa RA agus 68 in Éirinn faoi láthair. Déantar méadú ar phinsin a íoctar (agus íocaíochtaí iarchurtha) ar aon dul le boilsciú praghais go ginearálta.

Tá sochair ag an gcuid is mó de na Bunchomhaltaí sna chuideanna Tuarastal Deiridh agus Alpha araon agus cláróidh an chuid is mó de na hiontrálaithe nua a chlaraíonn leis an scéim tar éis 1 Aibreán 2015 leis an gcuid Bun-Alpha.

Luach saothair na gComhaltaí Boird lena n-áirítear costais slándála sóisialaí (Eolas Iniúctha)

Board member	2017	2016	2017	2016
	£	£	€	€
An tUas. Winston Patterson (Téarma críochnaithe 12 Nollaig 2016)	-	9,345	-	11,438
An tUas. Alan McCulla (Téarma críochnaithe 12 Nollaig 2016)	-	6,420	-	7,858
An tUas. Laurence Arbuckle (Cathaoirleach)*	10,739	7,072	12,250	8,656
An tUas. Michael Murphy	5,495	5,235	6,268	6,407
An tUas. Joe Miller (Téarma críochnaithe 12 Nollaig 2016)	-	4,977	-	6,092
An tUas. Don Tipping* (Téarma críochnaithe 12 Nollaig 2016)	-	6,486	-	7,939
An tUas. Andrew Duncan (Leaschathaoirleach) *	9,794	6,967	11,172	8,527
An tUas. Michael McCormick*	7,248	6,843	8,268	8,376
Teresa McLaverty* uasal (Téarma críochnaithe 12 Nollaig 2016)	-	4,977	-	6,092
An tUas. Seamus Rodgers* (Téarma críochnaithe 12 Nollaig 2016)	-	6,007	-	7,353
Phil Mahon, uasal	5,495	5,235	6,268	6,408
An tUas. Terry McWilliams	5,495	5,508	6,268	6,742
An tUas. Allan Ewart	5,495	273	6,268	334
An tUas. Ian McCrea	5,495	273	6,268	334
An tUas. Alastair Patterson	5,495	273	6,268	334
Fiona Walsh*, uasal	7,248	370	8,268	453
An tUas. Patrick Gibbons*	7,248	370	8,268	453
Heather Mackey*, uasal	7,248	370	8,268	453
	82,495	77,001	94,102	94,249

*Íocadh Comhaltaí Boird Phoblacht na hÉireann in Euro dar leis na méideanna a aontaíodh.

Bandaí Tuarastail Do Gach Fostaí

An líon fostaithe a raibh díolaíochtaí acu don dá mhí dhéag laistigh de na bandaí seo a leanas:

Bandaí Tuarastail Coibhéisí Lánaimseartha (£)	2017	2016
	Ab líon fostaithe	Ab líon fostaithe
Níos lú ná 20,000	5	6
20,000 - 29,999	31	26
30,000 - 39,999	16	19
40,000 - 49,999	3	2
50,000 - 59,999	4	3
60,000 - 69,999	-	1
	59	57

Aguisin 1 - Olltoradh in Aghaidh Spriocanna

Tosaíocht Straitéiseach 1

Sonraí éifeachtacha eolaíochta, taighde, monatóireacht agus comhairle a chur ar fáil a chuirfidh taca faoi chinntí polasaí agus bainistíochta na Gníomhaireachta.

Tosaíocht Straitéiseach 1 Tá sé mar sprioc ag Tosaíocht Straitéiseach 1 an Ghníomhaireacht a chur chun cinn as barr feabhais eolaíochta agus an obair seo a scaipeadh chuig an bpobal go ginearálta.

Sprioc Gnó 1: Tuairiscí ar Stádas Úrúisce agus Chiúinuisce gach dara bliain.

Bunghníomhaíochtaí: Sonraí cuí a bhailiú agus anailís a dhéanamh orthu trí phointí iniúchta, suirbhéanna gnáthóige; leictriascaireacht, bac ar imirce; agus Suirbhé ar Speicis Ionracha ar 2 loch úrúisce gach bliain.

Cuspóirí Comhlánaithe: 2 thuairisc ar lochanna úrúisce curtha i gcrích faoi 31ú Deireadh Fómhair 2017.

Tuairiscí Chiúinuisce déanta agus foilsithe faoi 31ú Nollaig 2017.

Plé a dhéanamh le páirtithe leasmhara laistigh de 2 mhí i ndiaidh dóibh bheith curtha i gcrích.

Nuashonrú: Gach tuairisc foilsithe faoi 31ú Deireadh Fómhair 2017 agus plé déanta le páirtithe leasmhara faoi 31ú Nollaig 2017.

Stiúrthóir/í atá Freagrach: Caomhnú & Cosaint.

<p>Spríoc Gnó 2: Cloí le spriocanna bainistíochta do gach ceann de na córais abhann.</p>	
<p>Bunghníomhaíochtaí: Sonraí ar uimhreacha bradáin a bhailiú agus anailís a dhéanamh orthu do gach córas abhann agus sonraí gafa a bhunú go beacht. Clár Bainistíochta Áiritheora Éisc i gcomhréir le TF. Oibreacha athbhunaithe a dhéanamh nuair is gá.</p>	
<p>Cuspóirí Comhlánaithe: Athbhreithniú agus bailíochtú sonraí maidir le gach córas abhann déanta faoi 31ú Nollaig 2017.</p> <p>Cur i bhfeidhm an chláir go hiomlán faoi 31ú Nollaig 2017.</p> <p>2 Thionscadal Athbhunaithe curtha i gcrích faoi 31ú Nollaig 2017.</p>	<p>Nuashonrú: Athbhreithniú agus bailíochtú ar uimhreacha iascaireacht bradáin ón gClár maidir le hÁireamh Éisc curtha i gcrích le linn na bliana agus rinneadh Tuairisc achomair faoi 31 Nollaig 2017.</p> <p>Cuireadh an Clár Bainistíochta Maidir le hÉisc a áireamh i bhfeidhm go hiomlán faoi 31 Nollaig 2017.</p> <p>Rinne an Ghníomhaireacht oibreacha éigeandála ar athbhunú gnáthóige in Abhainn Ghleann Aichle, Abhainn Choillead, An Fhochaine agus An Dianaid faoi 31 Nollaig 2017.</p>
<p>Stiúrthóir/í atá Freagrach: Caomhnú & Cosaint & Seirbhísí Corporáideacha.</p>	

Sprioc Gnó 3: Dualgais mhonatóireachta a dhéanamh ón Treoir Réime Uisce agus Treoir um Ghnáthóga a chomhlíonadh.	
Bunghníomhaíochtaí: Aicmiú éisc foirmeálta agus tascach dar leis an dTreoir Réime Uisce a chur ar fáil do staisiúin monatóireachta, de réir mar a d'aontaigh An Grúpa Éisc um Treoir Réime maidir le hUisce. Ár ndualgais a chomhlíonadh mar a léiríodh sa Mheabhrán Tuisceana leis an Aonad um Bhainistiú Uisce de chuid Gníomhaireacht Timpeallachta Thuaisceart Éireann (GTTÉ).	
Cuspóirí Comhlánaithe: Suirbéanna allamuigh leanúnacha déanta i rith na bliana. Rinneadh tuairisciú ar aicmiú ó shuirbhé 2016 faoi 30ú Meitheamh 2017. Rinneadh gach dualgas a chomhlíonadh, de réir mar a léiríodh sa Mheabhrán Tuisceana.	Nuashonrú: Rinneadh gach suirbhé, anailís agus aicmiú agus tuairiscíodh iad chuig GTTÉ faoi Bhealtaine 2017. Cuireadh moill ar an dTuarascáil Suirbhé deiridh mar gheall ar easpa acmhainní. Cuireadh i gcrích í i mí Lúnasa 2017. Leantar le gach dualgas sa Mheabhrán Tuisceana a chomhlíonadh.
Stiúrthóir/í atá Freagrach: Caomhnú & Cosaint.	
Sprioc Gnó 4: Iascach Oisrí Dúchasach Loch Feabhail a chaomhnú agus a fhorbairt ar bhealach inmharthana ó thaobh na timpeallachta de, agus úsáid á baint as moltaí taighde agus monatóireachta reatha, más cuí.	
Bunghníomhaíochtaí: Áiteanna a roghnú atá oiriúnach d'athbhunú, feabhas agus ina linnte sceite ionchasacha. Deimhniúchán Chomhairle um Maoirseacht Muirí (CMM) a thabhairt chun cinn d'Iascach Oisrí Dúchasach Loch Feabhail.	
Cuspóirí Comhlánaithe: Suirbhéanna déanta le háiteanna foirsteanacha a aimsiú le hoisrí dúchasacha a athbhunú / a fheabhsú agus tuairisc curtha i gcrích ar na torthaí faoi 31ú Nollaig 2017. Tuarisc ar dhul chun cinn CMM a sholáthar faoi 31ú Nollaig 2017.	Nuashonrú: Rinneadh suirbhéanna agus cuireadh tuairisc i gcrích faoi 31ú Nollaig 2017. Tuarisc ar dhul chun cinn CMM curtha i gcrích faoi 31ú Nollaig 2017.
Stiúrthóir/í atá Freagrach: Dobharshaothrú & Iascach Sliogéisc.	

<p>Sprioc Gnó 5: Eolas eolaíochta a chur ar fáil le bainistíocht inmharthana eolasach ar speiceas sliogéisc tráchtála maidir leis an timpeallacht nádúrtha a chumasú.</p>	
<p>Bunghníomhaíochtaí: Suirbhéanna, monatóireacht agus taighde bliantúil a dhéanamh le gur féidir tuairiscí a chur ar fáil maidir le stádas an speicis sliogéisc tráchtála.</p> <p>Torthaí a chur i láthair agus plé a dhéanamh le páirtithe leasmhara maidir le bainistíocht socruithe don iascach le haghaidh oisrí dúchasacha.</p>	
<p>Cuspóirí Comhlánaithe: Gach suirbhé agus taighde ar fad eagraithe agus curtha i gcrích de réir riachtanas séasúrach faoi 31ú Nollaig 2017.</p> <p>Gach tuairisc le haghaidh 2016/2017 ar speiceas sliogéisc tráchtála agus na lochanna mara curtha i gcrích faoi 31ú Nollaig 2017.</p> <p>Dhá chruinniú ar a laghad a eagrú le hiascairí Loch Feabhail, sula n-osclaítear an t-iascach d'oisrí dúchasacha, faoi 31ú Nollaig 2017.</p>	<p>Nuashonrú: Cuireadh gach tuairisc 2016/17 le haghaidh iascaigh oisrí dúchasacha i gcrích faoi 31ú Nollaig 2017.</p> <p>Cuireadh i gcrích gach suirbhé agus taighde eagraithe le haghaidh 2017 ar aon dul le riachtanais séasúracha faoi 31ú Nollaig 2017.</p> <p>Eagraíodh dhá chruinniú, cruinniú duine le duine amháin san áireamh, le hiascairí Oisrí Dúchasacha faoi 31ú Nollaig 2017.</p>
<p>Stiúrthóir/í atá Freagrach: Dobharshaothrú & Iascach Sliogéisc.</p>	
<p>Sprioc Gnó 6: Páirt a ghlacadh i gCláir Mhonatóireachta agus cur le forbairt polasaí.</p>	
<p>Bunghníomhaíochtaí: Páirt a ghlacadh i gCláir Mhonatóireachta ar son FSA mar a léiríodh sa Meabhrán Tuisceana a aontaíodh. Cur le forbairt polasaí agus dul i gcomhairle le páirtithe leasmhara cuí de réir mar is gá.</p>	
<p>Cuspóirí Comhlánaithe: Samplacha sláinteachais reachtúla de shliogéisc a chur ar fáil agus páirt a ghlacadh i bhfóirneamh chuí dar leis an Meabhrán Tuisceana a aontaíodh faoi 31ú Nollaig 2017.</p>	<p>Nuashonrú: Gach sampla sláinteachais reachtúil de shliogéisc, polasaithe agus tuairiscí ar chomhairliúcháin curtha i gcrích faoi 31ú Nollaig 2017, dar leis an Meabhrán Tuisceana a aontaíodh.</p>
<p>Stiúrthóir/í atá Freagrach: Dobharshaothrú & Iascach Sliogéisc.</p>	

Tosaíocht Straitéiseach 2

Reachtaíocht éifeachtach a fhorbairt agus a chur i bhfeidhm a chuirfidh riachtanais ghnó i gcrích.

Tosaíocht Straitéiseach 1 Níl an Gníomhaireacht ach chomh láidir leis an reachtaíocht a chuireann taca fúithi agus leis na hacmhainní atá aici lena reachtaíocht a fheidmiú.

Thar fhad tréimhse an Phlean seo, oibreoidh muid lenár Ranna Urraithe le cinntiú go bhfuil sraith lascaigh agus reachtaíocht timpeallachta ag an nGníomhaireacht le dualgas reachtúil na Gníomhaireachta a chur i gcrích.

Spríoc Gnó 1: Dualgais fheidhmithe a chur i gcrích, agus nuair is gá, Rialúcháin chuí a fhorbairt lenár ndulgais reachtúla a chur i bhfeidhm.

Bunghníomhaíochtaí: Dualgais fheidhmithe a chur i gcrích agus ionchúisimh a thabhairt chun cinn, de réir mar is gá.

Athbhreithniú bliantúil ar Rialúcháin a dhéanamh agus moltaí a chur ar fáil maidir le leasaithe agus forbairt rialúchán nua, de réir mar is gá.

Cuspóirí Comhlánaithe: Déantar dualgais fheidhmithe dar le polasaí agus nósanna imeachta na Gníomhaireachta.

Tuairisc Athbhreithnithe Rialála curtha i gcrích faoi 30ú Eanáir 2017.

Nuashonrú: Dualgais fheidhmithe curtha i gcrích dar le polasaí agus nósanna imeachta.

Tuairisc Athbhreithnithe Rialála curtha chuig Ranna Urraithe agus an Bord FCILC i mí Eanáir 2017.

Stiúrthóir/í atá Freagrach: Caomhnú & Cosaint & Dobharshaothrú & lascach Sliogéisc.

Spríoc Gnó 2: Cloí le comhairliúchán pleanála agus amscálaí iarratais mar chomhairlí reachtúil.

Bunghníomhaíochtaí: Freagairt do chomhairliúchán pleanála agus gach iarratas mar chomhairlí reachtúil.

Cuspóirí Comhlánaithe: Freagairt do chomhairliúchán pleanála agus gach iarratas laistigh d'amscálaí comhairliúcháin.

Nuashonrú: Freagra tugtha do chomhairliúcháin pleanála laistigh de amscálaí sonraithe.

Stiúrthóir/í atá Freagrach: Caomhnú & Cosaint.

Spríoc Gnó 3: Polasaí Dobharshaothraithe Gníomhaireacht na Lochanna a fhorbairt ceadúnú Dobharshaothraithe a thabhairt chun cinn.

Bunghníomhaíochtaí: Polasaithe agus nósanna imeachta do bharshaothraithe a fhorbairt, lena n-áirítear dréacht-cháipéisíocht dar le creatlach pholasáí poiblí.

Dul i gcomhairle le Ranna Urraithe, Eastát na Corónach agus Comhlachtaí agus Gníomhaireachtaí Poiblí eile, de réir mar is gá, le Comhaontú Bainistíochta a thabhairt chun cinn atá riachtanach le dualgais reachtúla a chomhlíonadh maidir le ceadúnú do bharshaothraithe ar muir agus i lochanna araon.

Cuspóirí Comhlánaithe:
Athbhreithniú a dhéanamh ar dhréacht-pholasaithe agus nósanna imeachta agus iad a nuashonrú faoi 31ú Nollaig 2017.

Tuairisciú ar dhul chun cinn an chomhaontú bainistíochta faoi 31ú Nollag 2017.

Nuashonrú: Gach dréachtchlár monatóireachta, polasaithe agus nósanna imeachta agus tuairiscí ar chomhairliúcháin curtha i gcrích faoi 31ú Nollaig 2017.

Rinneadh athbhreithniú ar rialúcháin le linn 2017 agus rinneadh iad a thuairisciú chuig an mBord FCILC faoi Nollaig 2017.

Comhaontú Bainistíochta - lean le Gníomhaireacht na Lochanna de bheith ag plé le cúrsaí feidhmiúcháin le Comhalachtaí cuí sa dá dlínse. Cuireadh Tuairisc Athbhreithnithe i gcrích faoi 31ú Nollaig 2017.

Stiúrthóir/í atá Freagrach: Dobharshaothrú & Iascach Sliogéisc.

Tosaíocht Straitéiseach 3

Acmhainní nádúrtha an Dobharcheantair a fhorbairt, a chur chun cinn agus a chothú Réimsí faoin dualgas reachtúil.

Tosaíocht Straitéiseach 3 Féachann an Gníomhaireacht le go bhfuil Ceantair Loch Feabhail agus Loch Chairlinn cosanta agus caomhnaithe don ghlúin seo agus do ghlúin amach anseo. Aithníonn muid an tábhacht le hoideachas agus clár for-rochtana le dúshláin timpeallachta roimh na hacmhainní nádúrtha uathúla a thabhairt chun solais faoi dhualgas na Gníomhaireachta.

Le linn 2017, leanfaidh an Gníomhaireacht lenár bPlean Straitéiseach Stiúrthóireachta um Fhorbairt 2015-2022 a chur i bhfeidhm.

Spríoc Gnó 1: Taithí bharántúil a chur ar fáil ach tógáil ar neartaí Cheantair an Fheabhail agus Chairlinn.

Bunghníomhaíochtaí: Athbhreithniú ar imeachtaí agus féilte a chur i gcrích agus tacú le clár Turasóireacht Mara, Slatiascaireacht agus gníomhaíochtaí Oideachais, i gcomhar le Gníomhaíochtaí agus Comhlachtaí Poiblí eile.

3 mhór-tionscadal ar thurasóireacht mara/ forbairt slatiascaireachta a thabhairt chun cinn agus, i gcomhar le Gníomhaíochtaí agus Comhlachtaí Poiblí eile, taighde a dhéanamh ar fhoinsí fhéideartha chistiú caipitil faoi 31 Nollaig 2017.

Cuspóirí Comhlánaithe: Moltaí athbhreithnithe a chur i bhfeidhm a thacódh le 30 imeacht, féilte agus gníomhaíochtaí faoi 31ú Nollaig 2017.

Staidéar raon feidhme, staidéar féidearthachta agus Measúnú Eacnamaíochta curtha i gcrích le haghaidh 3 mhór-thionscadal faoi 31ú Nollaig 2017.

Nuashonrú: Rinneadh athbhreithniú ar imeachtaí 2016 i mí Eanáir 2017. Cuireadh moltaí i bhfeidhm faoi 31 Nollaig 2017, rud a d'éascaigh forbairt ar chlár imeachtaí/féilte ar thurasóireacht mara, slatiascaireacht agus riverwatch.

Staidéar raon feidhme, staidéar féidearthachta agus measúnú Eacnamaíochta curtha i gcrích le haghaidh 3 mhór-thionscadal faoi 31ú Nollaig 2017.

Ar na tionscadail seo bhí, dhá cheann a bhaineann le rochtain ar mhara, ceann i gceantar An Fheabhail agus ceann eile i gceantar Chairlinn; rochtain ar shlatiascaireacht ar Mhórloch agus Loch Ash; agus rochtain ar thurasóireacht Straitéiseach ilghníomhach i Loch Feabhail agus Cairlinn araon.

Stiúrthóir/í atá Freagrach: Forbairt.

Spríoc Gnó 2: Forbairt a dhéanamh ar thionsclaíocht thurasóireacht mara, earnáil na slatiascaireachta agus aonad timpeallachta oideachasúil na Gníomhaireachta.

Bunghníomhaíochtaí: Áiseanna a fhorbairt agus a uasghrádú chun bonn láidir inmharthana a chinntiú le go gcuirfear sár-eispéireas cuartaíochta ar fáil. Athbhreithniú a dhéanamh ar ár gcóras ceadúnaithe, córas ceadanna agus comhaontuithe léasa.

Cláir óige fhor-rochtana agus pobalbhunaithe a chur ar fáil.

Clár Infheistíochta Pobalbhunaithe agus Gnóbhunaithe a chur ar fáil.

Cuspóirí Comhlánaithe: 2
thionscadal Turasóireacht Mara agus 2 thionscadal infreastruchtúir um Forbairt Slatiascaireachta faoi 31ú Nollaig 2017.

Athbhreithniú curtha i gcrích faoi 30ú Meitheamh 2017. Moltaí curtha i bhfeidhm faoi 31ú Nollaig 2017.

Sceideal maidir le cláir fhor-rochtana agus cláir óige bhliantúla bunaithe faoi 31ú Eanáir 2017 agus curtha i gcrích faoi 31ú Nollaig 2017.

Nuashonrú: Cuireadh an 2 thionscadal Turasóireacht Mara agus 2 Thionscadal Infreastruchtúir um Forbairt Slatiascaireachta (Feabhsúcháin maidir le rochtain ar Chlub uiscebhunaithe ag Glasbhealach Chairlinn & An Fheabhail agus Forbairtí Thionscadal Infreastruchtúir um Forbairt Slatiascaireachta i gCúil Dabhcha agus Finore) I gcrích faoi 31 Nollaig 2017.

Níor cuireadh an t-Athbhreithniú ar an gcóras ceadúnaithe, córas ceadanna agus comhaontuithe léasa i gcrích faoin dáta críochnaithe leasaithe de 30 Samhain 2017 mar gheall ar easpa acmhainní foirne (Féach Tuairisc Dhul Chun Cinn 9 mí). Tá an t-athbhreithniú ar siúl anois agus is é 30ú Meitheamh 2018 an dáta críochnaithe nua.

Sceideal maidir le cláir fhor-rochtana agus cláir óige bhliantúla bunaithe faoi 31 Eanáir 2017. 204 ceardlann curtha ar fáil do 75 scoil ar fud An Fheabhail agus Chairlinn faoi 31 Nollaig 2017. 156 duaiseanna Slatiascaireachta CAST tugtha amach agus 15 oibrí deonach oilte go caighdeán RYA Leibhéal 2.

Clár forbartha agus curtha i gcrích faoi 31ú Nollaig 2017.	Mar gheall ar shriantachtaí suntasacha buiséid, níor cuireadh Clár Infheistíochta Pobalbhunaithe agus Gnóbhunaithe na Gníomhaireachta i gcrích in 2017. Aistríodh maoiniú molta don Chlár seo le bunturastail na Gníomhaireachta a chlúdach.
Stiúrthóir/í atá Freagrach: Forbairt, Seirbhísí Corporáideacha & Caomhnú & Cosaint	
Spríoc Gnó 3: Margaíocht & tacaíocht chur chun cinn a chur ar fáil don Gníomhaireacht.	
Bunghníomhaíochtaí: Plean Margaíochta agus Chur Chun Cinn nua a fhorbairt agus a chur i bhfeidhm don Gníomhaireacht.	
Cuspóirí Comhlánaithe: Plean forbartha faoi 31ú Eanáir 2017. Moltaí curtha i bhfeidhm faoi 31ú Nollaig 2017.	Nuashonrú: Forbraíodh Plean Margaíochta agus Chur Chun Cinn faoi 31 Eanáir 2017 agus cuireadh moltaí i bhfeidhm faoi 31ú Nollaig 2017.
Stiúrthóir/í atá Freagrach: Forbairt.	

Tosaíocht Straitéiseach 4

An Ghníomhaireacht a bheith chun tosaigh trí bhród a chothú inár ndaoine, luach a chruthú dár bpáirtithe leasmhara agus braistint chomhuintearais a chur chun cinn trí fhreagracht chomhroinnte.

Tosaíocht Straitéiseach 4 Mar eagraíocht, idirghníomhaímid le réimse éagsúil páirtithe leasmhara agus Comhlachtaí Rialtais cuí eile, údaráis áitiúla agus pobail. In 2017, leanaimid lenár gclú a bhunú mar pháirtí dhílis a bhfuil cáil mhór orainn maidir lenár comhfhíseanna a chur i bhfeidhm.

Spríoc Gnó 1: Meon breisithe cuimsitheachta trí fhreagracht chomhroinnte agus cumasú ár ndaoine.

Bunghníomhaíochtaí: Grúpaí oibre a bhunú le héascaíocht a dhéanamh ar thionscadail thras-stiúrthóireachta / tras-earnálacha a chur i bhfeidhm.

Straitéis Chorporáideach Cumarsáide agus Plean Chur i bhFeidhm a fhorbairt.

Cuspóirí Comhlánaithe: Grúpaí oibríthe bunaithe faoi 31ú Eanáir 2017.

Straitéis forbartha faoi 31ú Eanáir 2017. Plean 2017 curtha i bhfeidhm faoi 31ú Nollaig 2017.

Nuashonrú: Grúpaí Oibre comhionannais agus R-Cheadúnaithe bunaithe agus Straitéis forbartha faoi 31ú Eanáir 2017. Plean 2017 curtha i bhfeidhm ar bhonn tionscadal ar thionscadal faoi 31ú Nollaig 2017.

Stiúrthóir/í atá Freagrach: Seirbhísí Corporáideacha & Forbairt.

Spríoc Gnó 2: Oibríthe deonacha a spreagadh ó na pobail áitiúla.

Bunghníomhaíochtaí: Polasaí um Oibríthe Deonacha agus Straitéis agus Clár le réimse leathan taithí fiúntaí a chur ar fáil d'oibríthe deonacha.

Cuspóirí Comhlánaithe: Polasaí agus Straitéis curtha i bhfeidhm faoi 31ú Márta 2017.

Clár Deonach curtha i bhfeidhm faoi 31ú Nollaig 2017.

Nuashonrú: Polasaí agus Straitéis Oibríthe Deonacha faoi 31ú Márta 2017. Clár curtha i bhfeidhm faoi 31ú Nollaig 2017.

Stiúrthóir/í atá Freagrach: Forbairt & Seirbhísí Corporáideacha.

Spríoc Gnó 3: Lean le comhpháirtíocht láidir straitéiseach a fhorbairt agus a chothú.	
Bunghníomhaíochtaí: Comhpháirtíocht agus tionscadail a bhunú le Gníomhaireachtaí agus Comhlachtaí Poiblí eile le héifeachtaí airgeadais agus acmhainne a uasmhéadú.	
Cuspóirí Comhlánaithe: Maoiniú cuí agus comhpháirtíocht curtha i bhfeidhm le Gníomhaireachtaí agus Comhlachtaí Poiblí eile faoi 30ú Meán Fómhair 2017. Tionscasail chomhoibrithe curtha i gcrích faoi 31ú Nollaig 2017.	Nuashonrú: Comhpháirtíocht ar bhonn maoiniú seachtrach bunaithe trí thionscadal SWELL agus CatchmentCARE maoinithe ag Interreg faoi 30ú Meán Fómhair 2017. Tionscadail chomhoibrithe curtha i gcrích faoi 31ú Nollaig 2017.
Stiúrthóir/í atá Freagrach: Gach.	
Spríoc Gnó 4: Seirbhís ard a chur ar fáil do chustaiméirí go leanúnach.	
Bunghníomhaíochtaí: Sástacht chustaiméirí a chur ar fáil ach feabhas a chur ar sheirbhísí agus próisis thacaíochta do chustaiméirí.	
Cuspóirí Comhlánaithe: Straitéis agus Plean Gnímh Seirbhísí do Chustaiméirí a fhorbairt faoi 31ú Bealtaine 2017. Plean Gnímh curtha i gcrích faoi 31ú Nollaig 2017.	Nuashonrú: Cuireadh Straitéis agus Plean Gnímh Seirbhísí do Chustaiméirí i gcrích faoin dáta críochnaithe leasaithe de 31ú Deireadh Fómhair 2017. Cuireadh an Plean Gnímh i gcrích faoi 31ú Nollaig 2017.
Stiúrthóir/í atá Freagrach: Forbairt & Seirbhísí Corporáideacha.	

Tosaíocht Straitéiseach 5

Seirbhís phoiblí Thuaidh Theas d'ardchaighdeán a chur ar fáil atá chun cinn don todhchaí.

Tosaíocht Straitéiseach 5 Cuirfidh feidhm na Seirbhísí Corporáideacha, lena n-áirítear airgeadas, acmhainní daonna agus teicneolaíocht, na príomhréimsí tacaíochta ar fáil a mbeidh mar bhonn chur i bhfeidhm rathúil an Phlean seo.

Príomhláidreacht agus bunacmhainn de chuid na Gníomhaireachta is iad a cuid daoine. Le linn tréimhse feidhme an Phlean Chorporáidigh 2017-2019, infheisteoidimid i gcórais gnó na heagraíochta agus inár bhfoireann le cinntiú go mbaintear amach ár spriocanna straitéiseacha.

Sprioc Gnó 1: Cultúr dírithe ar fheidhmíocht a fhorbairt, fócasaithe ar fhorbairt, sláinte agus folláine ár ndaoine.

Bunghníomhaíochtaí: Straitéis agus Plean Gnímh um Acmhainní Daonna a fhorbairt le haghaidh 2017-2019.

Plean TFC Straitéise agus Gnímh a fhorbairt le haghaidh 2017-2019.

Plean Sláinte agus Folláine a fhorbairt d'Fhostaithe.

Cuspóirí Comhlánaithe: Straitéisí forbartha faoi 31ú Eanáir 2017.

Pleananna Gnímh le haghaidh Bliain 1 curtha i bhfeidhm faoi 31ú Nollaig 2017.

Nuashonrú: Straitéisí Acmhainní Daonna, TFC agus Sláinte agus Folláine forbartha faoi 31ú Eanáir 2017 agus Pleananna Gnímh curtha i bhfeidhm faoi 31ú Nollaig 2017.

Stiúrthóir/í atá Freagrach: Seirbhísí Corporáideacha.

Sprioc Gnó 2: Polasaithe agus nósanna imeachta Sláinte agus Sábháilteachta a fhorbairt.	
Bunghníomhaíochtaí: Athbhreithniú a dhéanamh ar gach polasaí agus nós imeachta agus Plean Gnímh a fhorbairt le cinntiú go gcomhlíontar reachtaíocht riachtanach Sláinte agus Sábháilteachta ar fad.	
<p>Cuspóirí Comhlánaithe: Athbhreithniú a chur i gcrích agus Plean Gnímh a fhorbairt faoi 31ú Márta 2017.</p> <p>Polasaithe agus nósanna imeachta riachtanacha a uasdhátú faoi 31ú Márta 2017.</p> <p>Cur i bhfeidhm láithreach maidir leis na moltaí sonraithe sa Plean Gnímh a thugtar tús áite dóibh.</p> <p>Gach moladh curtha i bhfeidhm faoi 31ú Nollaig 2017.</p>	<p>Nuashonrú: Athbhreithniú curtha i gcrích agus Plean Gnímh forbartha faoi 31ú Márta 2017. Moltaí ón bPlean Gnímh curtha i bhfeidhm faoi 31ú Nollaig 2017.</p> <p>Uasdhátú déanta ar Pholasaithe agus Nósanna imeachta faoi 31ú Márta 2017 agus monatóireacht leanúnach déanta maidir le treoir uasdhátaithe.</p>
Stiúrthóir/í atá Freagrach: Gach.	

Spríoc Gnó 3: An tairbhe is fearr a bhaint as ár n-acmhainní airgeadais agus fisiciúla.

Bunghníomhaíochtaí: Plean Gnó 2018 a fhorbairt dar le treoir ón dá Roinn Airgeadais.

Próisis fhóna airgeadais, soláthair, buiséid, fardal TFC agus sócmhainní réadmhaoine trasna gach Stiúrthoireachta.

Monatóireacht a dhéanamh ar chaiteachas airgeadais ar bhonn míosúil in aghaidh buiséid aontaithe agus athraitheas a thuairisciú, de réir mar is gá, do Ranna Urraithe.

Cuspóirí Comhlánaithe:

Dréachtphlean Gnó 2018 curtha chuig Ranna Urraithe roimh 31ú Iúil 2017.

Polasaí Airgeadais forbartha agus curtha i bhfeidhm faoi 31ú Nollaig 2017.

Athbhreithniú déanta ar pholasaí agus nósanna imeachta soláthair agus uasdhátú déanta orthu faoi 31ú Nollaig 2017.

Córas Rialaithe Buiséid forbartha faoi 31ú Eanáir 2017. Gach próiseas agus nósanna imeachta curtha i bhfeidhm faoi 31ú Márta 2017.

Straitéis Athsholáthair um Shócmhainní Caipitil agus Plean le haghaidh Flít, TFC agus sócmhainní forbartha faoi 31ú Márta 2017.

Straitéis agus Plean Sócmhainne curtha i bhfeidhm go hiomlán faoi 31ú Nollaig 2017.

Olltoradh in aghaidh tuairiscí buiséid ullmhaithe laistigh de 5 lá dheireadh na míosa.

Nuashonrú: Níor cuireadh Treoir um

Plean Gnó 2018 ar fáil fós. Chuaigh an Ghníomhaireacht i gcomhairle le Ranna Urraithe áfach agus cuireadh Dréachtphlean chuig Ranna Urraithe ar an 7 Samhain 2017.

Athbhreithniú agus uasdhátú déanta ar Pholasaithe Airgeadais agus Soláthair faoi 31 Nollaig 2017.

Córas rialaithe buiséid forbartha faoi 31 Eanáir 2017. Próisis agus nósanna imeachta curtha i bhfeidhm faoi 31 Márta 2017.

Straitéis Athsholáthair um Shócmhainní Caipitil agus Plean le haghaidh Flít, TFC agus sócmhainní forbartha curtha i bhfeidhm faoi 31 Nollaig 2017.

Tuairiscí olltoraidh curtha i gcrích laistigh de na spriocdhátaí.

Stiúrthóir/í atá Freagrach: Seirbhísí Corporaideacha.

Sprioc Gnó 4: Prionsabail maidir le rialú agus cuntasacht airgeadais mhaith a thabhairt isteach ar aon dul le treoir lárnach trasna na heagraíochta.

Bunghníomhaíochtaí: Athbhreithniú a dhéanamh ar pholasaithe corporáideacha rialtais le dea-chleachtas a chinntiú maidir le gealltanais, feidhmíocht, riosca agus bainistiú eolais.

Ráitis Airgeadais agus Tuarascáil Bhliantúil a ullmhú agus a chur ar fáil dar le dualgais reachtúla.

Cruinnithe Coiste Iniúchta agus Riosca a reachtáil in aghaidh na ráithe.

Clár Iniúchta Inmheánach a chur i bhfeidhm dar leis an bPlean Iniúchta Inmheánach Straitéiseach. Gníomh a dhéanamh ar gach moladh a bhaineann le hIniúchadh Inmheánach.

Gníomhaíochtaí a aontú agus plean a fhorbairt chun tacú le chur i bhfeidhm na Scéime Comhionannais agus Plean Gníomh Míchumais.

Cuspóirí Comhlánaithe:

Athbhreithniú déanta faoi 31ú Iúil 2017. Moltaí a chur i bhfeidhm faoi 31ú Nollaig 2017.

Ráitis Airgeadais le haghaidh 2016 ullmhaithe agus curtha chuig Oifig Iniúcháireachta Thuaisceart na hÉireann faoi 31ú Márta 2017.

Dréacht-thuirisc Bhliantúil curtha chuig Ranna Urraithe faoi 31ú Bealtaine 2017.

4 chruinniú Iniúchta agus Riosca eagraithe faoi 31ú Nollaig 2017.

Plean chur i bhfeidhm maidir le moltaí iniúchta aontaithe le hIniúchtadh Inmheánach faoi 31ú Nollaig 2017.

Plean Gnímh Scéime Comhionannais agus Plean Gníomh Míchumais curtha i bhfeidhm faoi 31ú Eanáir 2017. Comhairliúcháin ar Phleananna Gnímh curtha i gcrích faoi 30ú Aibreán 2017.

Nuashonrú: Athbhreithniú ar

pholasaithe curtha i gcrích faoi 13ú Iúil 2017 agus moltaí curtha i gcrích faoi 31ú Nollaig 2017.

Ráitis Airgeadais le haghaidh 2016 ullmhaithe agus curtha chuig NIAO ar 30ú Márta 2017. Dréacht-thuarascáil Bhliantúil curtha chuig Ranna Urraithe ar 15ú Meitheamh 2017. Ráitis Airgeadais sínithe ag an Ard-Reachtair Cuntas agus Ciste Thuaidh agus Theas i mí Lúnasa 2017.

Eagraíodh 4 chruinniú Iniúchta agus Riosca le linn 2017 - 22 Márta, 14 Meitheamh, 13 Meán Fómhair agus 12 Nollaig 2017.

Plean Feidhmíochta maidir le Iniúchadh Inmheánach aontaithe le hIniúcháirí inmheánacha ó Ranna Urraithe faoi 31 Nollaig 2017.

Plean Gnímh na Scéime Comhionannais agus Plean Gnímh Míchumais curtha i bhfeidhm faoi 31 Eanáir 2017. Comhairliúchán ar Phlean Gnímh déanta faoi 30 Aibreán 2017.

Stiúrthóir/í atá Freagrach: Seirbhísí Corporaideacha.



Foyle, Carlingford And Irish Lights Commission

Loughs Agency

Annual Financial Statements for the year ended 31 December

2017

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Foreword to the Accounts

The Board presents the financial accounts for the year ended 31 December 2017.

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 - 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 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 (DPER), as provided for in the Body's Financial Memorandum; and
- The North South Annual Reports and Accounts Guidance 2017 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 £66,574/€75,941 for the year ended 31 December 2017 (2016 surplus of £20,863/€25,537).

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 2017 was £Nil (2016 - £Nil).

Charitable Donations

The Agency made no charitable donations during the year.

Business Plan 2017

The Agency's Draft Business Plan for 2017 was approved by the then DAERA Minister on 20 February 2017. However, this was only the first stage of the approval process. In the absence of Finance and North South Ministerial Council (NSMC) Ministers, the full legislative process could not be completed, including approval of both the Draft Plan and the recommendations as to the amount of grant.

Contingency arrangements were put in place by the Department of Finance in 2017 to ensure the continuation of service delivery by all the North South Bodies, while avoiding illegal spend by departments. These contingency arrangements provided approval to the payment of grants by Sponsor Departments to Bodies, and in the absence of a Finance Minister these grants were approved by Department of Finance officials, as permitted under the 1999 Order. In the absence of an Assembly, the Northern Ireland Budget Act 2017

passed through Westminster on 16 November 2017, providing the legislative cover necessary for the departmental use of both resources and cash.

The 2017 Business Plan & Cash Grant Guidance for Sponsor Departments and North South Implementation Bodies was issued on 14 December 2017. The Agency has now prepared its Draft 2017 Business Plan in line with this Guidance, to allow it to be approved once Ministers have been appointed.

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.

The following served as Board Members during the period:

Mr Laurence Arbuckle	Chairperson (Term ended 12 December 2017)
Mr Andrew Duncan	Vice Chairperson
Mr Michael Murphy	Member
Mr Michael McCormick	Member
Mrs Phil Mahon	Member
Mr Terry McWilliams	Member
Mr Allan Ewart	Member
Mrs Fiona Walsh	Member
Mr Ian McCrea	Member
Mr Patrick Gibbons	Member
Mr Alastair Patterson	Member
Ms Heather Mackey	Member

Mr Laurence Arbuckle's term of appointment as Chair ended on 12th December 2017. In the absence of an Executive, the North South Ministerial Council was unable to meet to take a decision on outstanding Board appointments.

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 Headquarters 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 Business Plan 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 2017 84.6%, (2016: 95.4%) of bills were paid within 15 days, and 98% (2016: 98.93%) 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

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.

The Agency is currently working to ensure compliance with the new General Data Protection Regulations (GDPR) which will be effective from 25 May 2018.

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 2 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. The Agency has plans over the coming year to commence work on the refurbishment and enhancement of the Fish Counter Programme, with the River Finn Counter a priority. During 2018 work will commence on a Broodstock Oyster Research and Development project which will aim to employ creative and novel techniques to develop a systematic approach in addressing the decline of the native oyster in Lough Foyle, through a series of habitat improvement and broodstock management interventions.

Our work programme has been planned and influenced against our expected funding position for the next two years. Throughout the remaining period of this Corporate Plan, the Agency will continue to rethink and refocus on how it operates, due to the continuing budget constraints in both jurisdictions and the current political situation in Northern Ireland.

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 continuing constructive engagements with our Sponsor Departments both North and South 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 Accounting Officer 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 confirm that there is no relevant audit information, of which I am aware, that the auditors have not been informed of.

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 100 - 103.

Accounting Officer

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

Sharon McMahon
Accounting Officer
6 August 2018

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, ended 31 December, in the form and on the basis set out in the accounts direction on page 142. 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 calendar 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 Accounting Officer 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 Financial Memorandum of the Agency.

Statement on Internal Control/Governance Statement

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 2017 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. This framework also includes an Oversight and Governance Agreement with DCCAE and a North South Implementation Body Sponsorship Manual with DAERA. 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 2017 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. The Agency also has an Audit and Risk Committee consisting of 5 Members of the Loughs Agency Board which meet 4 times per year.

Appropriate procedures have been identified to ensure the Agency's objectives and risks are identified. 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.

Each Risk Register is reviewed by the Audit and Risk 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 staff of the Agency manage 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 Agency is currently undertaking a review of the Risk Management Policy, with a view to implementing the recommendations made by Internal Audit.

The risk and control framework

The Loughs Agency Risk Management Committee continued to update the Risk Register during 2017 and quarterly reviews and ownership of risks by Directorates have been ongoing. 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 2017. 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 2017:

- 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;
- The Agency's Board operates an Audit and Risk Committee which meets on a quarterly basis and Risk Management is included as a standing agenda item; and
- A complete review of the Risk Register and Risk Management process within the Agency commenced during 2017 from which recommendations will be implemented in early 2018. It is intended that the current Risk Register be replaced with a Strategic Risk Register. Operational risk registers for each Director will remain in place.

Review of effectiveness

As Accounting Officer, 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 Sponsor Departments; the Senior Management Team 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 and the Audit and Risk 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;
- The Agency has recently co-opted a qualified Accountant to sit on the Audit and Risk Committee, with the ability and knowledge required to challenge the financial statements and accounts;
- 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 and Risk Committee took place in 2017, at which the progress of the Risk Management process was reviewed. In addition, all Internal Audit reports and Northern Ireland Audit Office Management Letter comments were addressed.

Following the reviews of effectiveness, I am provided with annual Stewardship Certificates for all four Directorate 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 2017 Annual Internal Audit Report gave a satisfactory opinion as to the adequacy of the internal control environment operating within the Agency. They did however identify a number of significant concerns in relation to the

e-Licensing System Information security controls. Management are currently carrying out a complete review of the e-licensing system which will incorporate the recommendations made by Internal Audit. It is intended that this will be completed by September 2018.

Issue on ‘Strategic Oversight’

The NSMC, which has strategic oversight of the Loughs Agency, determines the policy and framework within which the Loughs Agency operates and is solely responsible for approving the Agency’s three year Corporate Plan, Annual Business Plan, including key performance targets, and budget, through sectorial meetings of the NSMC. No such meetings took place in 2017 and as a result, the Loughs Agency Corporate Plan 2017 - 2019 and the 2017 Business Plan and budget went unapproved by NSMC throughout 2017. In the absence of formal approval, the Financial Memorandum is not complied with and the Agency spend may be deemed irregular.

Contingency arrangements were put in place by the Department of Finance in 2017 to ensure the continuation of service delivery by all the North South Bodies, while avoiding illegal spend by Departments. These contingency arrangements provided approval to the payment of grants by Sponsor Departments to Bodies, and in the absence of a Finance Minister these grants were approved by Department of Finance officials. In the absence of an Assembly, the Northern Ireland Budget Act 2017 passed through Westminster on 16 November 2017, providing legislative cover necessary for the departmental use of both resources and cash.

The 2017 Business Plan and Cash Grant Guidance for Sponsor Departments and North South Implementation Bodies was issued on 14 December 2017. The Agency has now prepared its draft 2018 Business Plan in line with this Guidance, to allow it to be approved once Ministers have been appointed.

Sharon McMahon
Accounting Officer

6 August 2018

FOYLE, CARLINGFORD AND IRISH LIGHTS COMMISSION (LOUGHS AGENCY)

THE CERTIFICATE OF THE COMPTROLLERS AND AUDITORS GENERAL TO THE NORTHERN IRELAND ASSEMBLY AND HOUSES OF THE OIREACHTAS

Opinion on the accounts

We certify that we have audited the accounts of the Foyle, Carlingford and Irish lights Commission (also known as the Loughs Agency) (the Body) for the year ended 31 December 2017 as required 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 statement;
- the statement of comprehensive income;
- the statement of financial position;
- the statement of changes in equity; and,
- the statement of cash flows and the related notes. These accounts have been prepared under the accounting policies set out within them.

In our opinion, the accounts give a true and fair view of the state of the Body's affairs as at 31 December 2017 and of its income and expenditure for the year then ended and have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and the accounts direction in the appendix to the accounts.

Opinion on regularity

In our opinion, the expenditure and income recorded in the accounts have in all material respects 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.

Basis of opinions

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of this certificate.

We are independent of the Body in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016 and of the Code of Ethics issued by the International Organisation of Supreme Audit Institutions and have fulfilled our ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the accounts

The Body has presented certain other information together with the accounts. This comprises the annual report, the foreword to the accounts and the statement on the system of internal control/governance statement. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained during the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we report by exception

We have nothing to report in respect of the following matters which we report if, in our opinion:

- we have not received all the information and explanations we required for our audit, or
- the accounting records were not sufficient to permit the accounts to be readily and properly audited, or
- the accounts are not in agreement with the accounting records, or
- the statement on internal control/governance statement does not reflect compliance with applicable guidance on corporate governance.

Responsibilities of the Body and the Accounting Officer for the accounts

As explained more fully in the Statement of Responsibilities, the Body is responsible for the preparation of the accounts on the basis of the accounts direction included in the appendix to the accounts and for being satisfied that they give a true and fair view. The Designated Officer, as Accounting Officer, is responsible for the propriety and regularity in relation to the use of public funds.

Responsibilities of the Auditors

Our responsibility is to audit 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 and to report thereon to the Northern Ireland Assembly and the Houses of the Oireachtas.

Our objective in carrying out the audit is to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

As part of an audit in accordance with the ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. In doing so

- We identify and assess the risks of material misstatement of the accounts whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- We conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Body's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Body to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the accounts, including the disclosures, and whether the accounts represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

In addition, we are required to obtain evidence sufficient to give reasonable assurance that expenditure and income recorded in the financial accounts have been applied to the purposes intended by the Assembly and Oireachtas and that the financial transactions recorded in the accounts conform to the authorities which govern them.



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

9th August 2018



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

16th August 2018

Income and Expenditure

		2017	2016 Restated	2017	2016 Restated
Income	Note	£ Stg	£ Stg	€	€
Revenue grants from departments	3	3,696,373	3,739,693	4,216,453	4,577,384
Net Deferred Funding for Pensions	14c	800,644	682,492	913,295	835,371
Other Revenue Grants	4	12,643	41,314	14,422	50,568
Ordinary income	5	177,040	152,138	201,949	186,217
Capital grants released	13	319,224	351,581	364,139	430,335
Capital grant impairment - Net	13	-	23,000	-	28,152
Profit on disposal of grant assets		68,576	-	78,224	-
Bailiffing		9,000	9,000	10,266	11,016
		5,083,500	4,999,218	5,798,748	6,119,043
Expenditure					
Staff costs	6	2,973,395	2,713,634	3,391,752	3,321,488
Other Revenue Grant Expenses	4	12,652	41,689	14,432	51,027
Programme expenses	7	266,059	482,959	303,493	591,142
Administrative expenses	8	919,015	999,932	1,048,320	1,223,916
Currency exchange		19,584	(7,974)	22,340	(9,760)
(Profit)/loss on sale of fixed assets		32,794	(19,968)	37,408	(24,441)
Depreciation	10	372,298	364,985	424,680	446,742
Impairment - Net		-	23,000	-	28,152
Interest on retirement benefit liabilities	9	421,129	380,098	480,382	465,240
		5,016,926	4,978,355	5,722,807	6,093,506
Operating surplus/ (deficit) taken to reserves.		66,574	20,863	75,941	25,537

All amounts relate to continuing activities.

The notes on pages 109 to 141 and Appendix 1 form part of these Accounts.

Statement of Comprehensive Income

	2017	2016 Restated	2017	2016 Restated
	£ Stg	£ Stg	€	€
Surplus/(Deficit) on continuing operations after depreciation	66,574	20,863	75,941	25,537
Transfer into/(out of) pension scheme	(1,950)	19,434	(2,224)	23,787
Actuarial (loss)/gain in respect of pension scheme	574,609	(4,995,679)	655,456	(6,114,711)
Adjustment for Deferred pension asset	(572,659)	4,976,245	(653,232)	6,090,924
Unrealised surplus /(deficit) on revaluation of land, buildings, boats and boating equipment	-	797,699	-	976,384
Total recognised gain/(loss) relating to the year	66,574	818,562	75,941	1,001,921
Reconciliation				
Opening reserves	1,956,684	1,138,122	2,293,625	1,544,431
Total recognised gain/(loss) relating to the year	66,574	818,562	75,941	1,001,921
Difference on currency translation			(89,152)	(252,727)
Closing reserves	2,023,258	1,956,684	2,280,414	2,293,625

The notes on pages 109 to 141 and Appendix 1 form part of these Accounts.

Incorrect signage was applied to actuarial gain and loss in 2016, and adjustment for deferred pension asset did not agree with the figure in the general reserve note 15. See above revised 2016 figures.

Statement of Financial Position

		2017	2016 Restated	2017	2016 Restated
	Note	£ Stg	£ Stg	€	€
Tangible fixed assets	10	4,848,483	4,958,154	5,464,725	5,811,948
Current Assets					
Receivables	11	216,081	249,543	243,545	292,513
Cash at bank and in hand		289,750	196,442	326,577	230,270
		505,831	445,985	570,122	522,783
Current Liabilities					
Payables	12	210,733	270,535	237,517	317,121
Net Current Assets		295,098	175,450	332,605	205,662
Total Assets less Current Liabilities		5,143,581	5,133,604	5,797,330	6,017,610
Pension Liability	14	(17,092,066)	(16,758,543)	(19,264,467)	(19,644,364)
Deferred pension funding asset	14	17,092,066	16,758,543	19,264,467	19,644,364
Total Long Term Liabilities			-		-
Net Assets		5,143,581	5,133,604	5,797,330	6,017,610
Represented By					
Deferred Capital grants	13	3,120,323	3,176,920	3,516,916	3,723,985
Reserves					
General reserve	15	306,560	186,912	345,524	219,098
Revaluation reserve	16	1,716,698	1,769,772	1,934,890	2,074,527
Total reserves		2,023,258	1,956,684	2,280,414	2,293,625
Total		5,143,581	5,133,604	5,797,330	6,017,610

The notes on pages 109 to 141 and Appendix 1 form part of these Accounts.

Sharon McMahon
Accounting Officer
6 August 2018

Statement of Changes in Equity

	Note	2017		2016 Restated		2017		2016 Restated	
		General Fund £ Stg	Revaluation Reserve £ Stg	Total Reserves £ Stg	Total Reserves £ Stg	Total Reserves €	Total Reserves €	Total Reserves €	Total Reserves €
Balance at 1 January		186,912	1,769,772	1,956,684	1,138,122	2,293,625	1,544,432		
(Deficit)/Surplus for the year		66,574	-	66,574	20,863	75,941	25,537		
Transfer of asset	14a	(1,950)	-	(1,950)	19,434	(2,224)	23,787		
Non Cash Adjustments									
Actuarial (loss)/gain on pension scheme	14b	574,609	-	574,609	(4,995,679)	655,456	(6,114,711)		
Adjustment for deferred pension asset		(572,659)	-	(572,659)	4,976,245	(653,232)	6,090,924		
Increase in revaluation reserve		-	-	-	797,699	-	976,384		
Movement in reserves									
Transfer between reserves		53,074	(53,074)	-	-	-	-		
Difference in currency translation		-	-	-	-	(89,152)	(252,728)		
Balance at 31 December		306,560	1,716,698	2,023,258	1,956,684	2,280,414	2,293,625		

The notes on pages 109 to 141 and Appendix 1 form part of these Accounts.

Statement of Cash Flow

		2017	2016 Restated	2017	2016 Restated
	Note	£ Stg	£ Stg	€	€
Net cash (outflow)/Inflow from operating activities	17a	57,526	(814,094)	65,619	(996,451)
Cash flows from investing activities:					
Payments to acquire fixed assets	17b	(295,421)	(250,857)	(336,986)	(307,049)
Cash flows from financing activities:					
Capital grants received	17c	331,203	270,825	377,803	331,490
Difference on currency translation		-	-	(10,129)	(141,921)
Net (decrease)/increase in cash and cash equivalents		93,308	(794,126)	96,307	(1,113,931)
Cash and cash equivalents at the beginning of the year		196,442	990,568	230,270	1,344,201
Cash and cash equivalents at the end of the year		289,750	196,442	326,577	230,270

The notes on pages 109 to 141 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 (DPER).

1.b) Statement of Compliance

The financial statements of Loughs Agency for the year ended 31 December 2017 have been prepared in accordance with Financial Reporting Standard (FRS) 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland. These are Loughs Agency's first set of financial statements prepared in accordance with FRS 102. The date of transition to FRS 102 is 1 January 2016. The prior year financial statements were re-stated for adjustments on adoption of FRS 102 in the current year. The results of this adoption can be seen in note 18.

1.c) Significant Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities, as at the balance sheet date and the amounts reported for revenues and expenses during the year.

- Depreciation and residual values
Asset lives and associated residual values of all fixed asset classes have been reviewed, in particular the useful economic life and residual values of boats and motor vehicles, and it has been concluded that asset lives and residual values are appropriate.
- Retirement benefit obligation
The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined

(including discount rates, inflation rates, rates of increase in future compensation levels, mortality rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- (i) The discount rate, changes in the rate of return on high quality corporate bonds.
- (ii) Future compensation levels.

1.d) 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. 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.

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:
Straight line basis:

Land & Buildings, Interpretive centre, Weirs	Various
Plant & Equipment/Computer Equipment	25%
Office Equipment/Fixtures & fittings	10%
Reducing balance:	
Motor vehicles	Approx. 33%
Boats & boating equipment	21%

1.e) Change in accounting estimate

In accordance with its policy, Loughs Agency reviews the estimated useful lives of its fixed assets on an ongoing basis. This review indicated that the actual lives of certain boats and motor vehicles were longer than the estimated useful lives used for depreciation purposes, in the Financial Statements. As a result, effective 1 January 2017, Loughs Agency changed its depreciation of these assets from straight line to reducing balance to better reflect the estimated periods during which these assets will remain in service.

1.f) 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 for 2017 is £stg: €1.1271 (2016: £stg: €1.1722). The average rate for 2017 is £stg: €1.1407 (2016: £stg = €1.224). 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.g) Grants from Sponsor 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.h) Other Revenue Grants

The Agency incurs expenditure in relation to a number of programmes and projects 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.

1.i) Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employees' services are received.

1.j) Leases

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

1.k) VAT

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

1.l) 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 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.

The liability at 31 December 2017 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 2017. Comparative figures for 2016 are also shown.

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 Comprehensive Income.

The Statement of Financial Position recognises the cumulative liability for pensions earned by employees as at the year end, together with a corresponding asset.

3. Revenue and Capital Grants from Sponsor Departments

		2017	2016	2017	2016
	Note	£	£	€	€
Grants received in year					
Department of Communications, Climate Action and Environment (Grant in Aid)		1,955,313	1,972,188	2,230,426	2,413,958
Department of Agriculture, Environment and Rural Affairs (Grant in Aid)		2,059,063	1,972,188	2,348,773	2,413,958
SDF deferred income now released to I&E		-	65,434	-	80,091
Clawback of grant in aid*		-	708	-	867
DAERA/NIEA Environment Fund Grant		13,200	-	15,057	-
Total		4,027,576	4,010,518	4,594,256	4,908,874
Appropriation of grants received in year					
Capitalised against fixed assets	10	331,203	270,825	377,803	331,490
Released to revenue		3,696,373	3,739,693	4,216,453	4,577,384
SDF funding being transferred to/(from) deferred grant income			-		-
		4,027,576	4,010,518	4,594,256	4,908,874

The deviation from the 50:50 funding ratio above is explained by the fact that the Department of Agriculture, Environment and Rural Affairs, agreed to fund the majority of the retiring CEO pension lump sum.

*Clawback of grant in aid in 2015 related to monies received at the end of 2015, and during 2016, which related to reimbursements from SEUPB in respect of the IBIS/INTERREG funded project. The amount of £372,292 was 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) was due back to Sponsor Departments in a 50:50 split. This was repaid in December 2016, the difference of £708 above in 2016, being the difference in the amount accrued of £373,000 at the end of 2015 and the amount actually repaid in 2016, of £372,292.

4. Other Revenue Grants

	2017			2016		
	INTERREG VA SWELL	INTERREG VA CATCHMENT CARE	Total	INTERREG IVa IBIS	Heritage Lottery Fund	Total
Revenue Grant Income	£	£	€	£	£	€
Grant received in year	-	-	-	117,870	39,310	192,388
Grant receivable/(deferred)current year	12,416	227	14,422	-	-	-
Grant receivable prior year	-	-	-	(115,866)	-	(141,820)
	12,416	227	14,422	2,004	39,310	50,568
Revenue Grant Expenditure						
Expenditure current year	12,425	227	14,432	312,196	39,874	430,934
Expenditure prior year	-	-	-	(310,381)	-	(379,907)
	12,425	227	14,432	1,815	39,874	51,027

In 2017, the Agency gained approval of funding under Interreg VA for its portion of the SWELL programme which is a project aimed at improving water quality in shared transitional waters. NI Water is lead partner on this project. Initially grant funding of approximately €3 million has been approved, Loughs Agency portion of this being €30,063 to the end of April 2018.

The Agency is also involved as a partner in another project which in late 2017 secured Interreg VA funding of approximately €13.8 million over a 5 year period. This project, Catchment Care, aims to improve freshwater quality in cross border river basins. Lead partner on this project is Donegal County Council and the Agency portion of this funding is approximately €1.4million over the period.

In 2016, the Agency received a grant from the Heritage Lottery fund for £39,310/€48,115. This was to partner with the Education Authority'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. Both these projects are now complete.

5. Ordinary Income

	2017	2016	2017	2016
	£	£	€	€
Normal activities				
Licence duties	75,148	68,473	85,721	83,811
Fishery rent	2,556	1,297	2,916	1,588
	77,704	69,770	88,637	85,399
Other activities				
Fines and costs recovered	17,705	9,601	20,196	11,752
Sundry receipts	81,631	72,767	93,116	89,066
	99,336	82,368	113,312	100,818
Total	177,040	152,138	201,949	186,217

6. Staff Costs and Board Remuneration

6.a). Staff Numbers

Average monthly number of employees (full time equivalent)	2017	2016
Senior Management	5	5
Administrative	18	18
Field staff and inspectorate	36	34
Total	59	57

6.b). Staff and Board Costs

	2017	2016 Restated	2017	2016 Restated
	£	£	€	€
Gross Salaries	1,968,038	1,940,518	2,244,941	2,375,193
Social security costs	186,148	184,080	212,339	225,314
Employers pension costs	789,588	563,298	900,683	689,477
Less Recoupments for Seconded staff	(52,874)	(51,263)	(60,313)	(62,745)
Total staff costs	2,890,900	2,636,633	3,297,650	3,227,239
Board remuneration	76,968	74,693	87,797	91,424
Social security costs	5,527	2,308	6,305	2,825
Total Board costs	82,495	77,001	94,102	94,249
Total Board and staff costs	2,973,395	2,713,634	3,391,752	3,321,488

Pension Interest costs are now included separately under interest payable costs see Notes 9 and 14. 2017 Gross salaries include amounts which were recouped for bailiffing services amounting to £33,582 (2016: £31,066), £8,831 re amounts recouped for work on the A6 (2016: £16,974: A5) and a further £10,461 (2016: £NIL) re Maritime Ambassadors Programme.

6.c). Seconded and Temporary Staff

	2017	2016	2017	2016
Staff costs above include the following	£	£	€	€
Temporary staff	25,160	46,402	28,700	56,796
Total temporary staff costs	25,160	46,402	28,700	56,796
Salaries included under Revenue Grants	2017 £	2016 £	2017 €	2016 €
Gross salaries (Full Time) under Heritage Lottery Fund expenditure (Note 4)	-	11,980	-	14,664
Social security costs (Full Time) under Heritage Lottery Fund expenditure (Note 4)	-	1,126	-	1,378
Gross salaries (Full Time) under INTERREG Va expenditure (Note 4) SWELL	8,993	-	10,258	-
Social security costs (Full Time) under INTERREG Va expenditure (Note 4) SWELL	866	-	988	-
	9,859	13,106	11,246	16,042

Salaries included in Programme Costs	2017	2016	2017	2016
		£		€
Gross Salaries included in programme costs (Note 7)	56,774	83,795	64,762	102,565
Social Security costs included in programme costs (Note 7)	5,165	6,760	5,892	8,274
Temporary staff costs included in programme costs (Note 7)	18,301	-	20,876	-
	80,240	90,555	91,530	110,839

6.d). Chief Executive's Costs

	2017	2016	2017	2016
John Pollock (CEO resigned 28 Feb 2017) Age 59		£		€
Gross	16,423	65,136	18,734	79,726
Social security costs	2,080	7,871	2,373	9,634
	18,503	73,007	21,107	89,360
Sharon McMahon (appointed Designated Officer effective 1 March 2017) Age 52				
Gross	55,700	-	63,537	-
Social security costs	6,561	-	7,484	-
	62,261	-	71,021	-

The Chief Executive and Designated Officer are ordinary members of the North/South Pension Scheme.

6.e) Senior Management Costs

Director of Development Kevin Wilson Benefit in Kind 2017 £6,631/€7,564 (2016 £6,174 /€7,557), relates to use of a company car. This benefit ceased as of 31 March 2017. 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	2017				2016 Restated
		Gross	Social Security Costs	Gross	Social Security Costs
	Age	£	£	£	£
John Pollock (CEO resigned 28 Feb 2017)	59	16,423	2,080	65,136	7,871
Sharon McMahon (appointed Designated Officer effective 1 March 2017)	52	55,700	6,561	47,749	5,151
Kevin Wilson (Development)	44	50,724	5,878	48,710	5,331
John McCartney (Conservation and Protection)	58	53,276	6,231	52,830	5,898
Barry Fox (Aquaculture & Shellfisheries)	44	57,960	5,733	51,694	5,226
John Paul O'Doherty (appointed interim Corporate Services Director 9 May 2017)	38	45,155	5,106	-	-
		279,238	31,589	266,119	29,477

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

	2017	2016	2017	2016
	£	£	€	€
Mr Winston Patterson * (Term ended 12 Dec 2016)	-	9,345	-	11,438
Mr Alan McCulla (Term ended 12 Dec 2016)	-	6,420	-	7,858
Mr Laurence Arbuckle (Chairperson) *(Term ended 12 Dec 2017)	10,739	7,072	12,250	8,656
Mr Michael Murphy	5,495	5,235	6,268	6,407
Mr Joe Miller (Term ended 12 Dec 2016)	-	4,977	-	6,092
Mr Don Tipping * (Term ended 12 Dec 2016)	-	6,486	-	7,939
Mr Andrew Duncan (Vice Chairperson) *	9,794	6,967	11,172	8,527
Mr Michael McCormick *	7,248	6,843	8,268	8,376
Mrs Teresa McLaverty* (Term ended 12 Dec 2016)	-	4,977	-	6,092
Mr Seamus Rodgers* (Term ended 12 Dec 2016)	-	6,007	-	7,353
Mrs Phil Mahon	5,495	5,235	6,268	6,408
Mr Terry McWilliams	5,495	5,508	6,268	6,742
Mr Allan Ewart	5,495	273	6,268	334
Mr Ian McCrea	5,495	273	6,268	334
Mr Alastair Patterson	5,495	273	6,268	334
Mrs Fiona Walsh*	7,248	370	8,268	453
Mr Patrick Gibbons*	7,248	370	8,268	453
Ms Heather Mackey*	7,248	370	8,268	453
	82,495	77,001	94,102	94,249

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

Board Members' salaries are not pensionable. In 2017, employer's NIC was applied to Northern Board Member salaries. Board Members expenses in 2017 were £6,578/€7,503 (2016: £2,880/€3,525).

7. Programme Expenses

	2017	2016	2017	2016
Programme expenditure	£	£	€	€
Conservation & Protection	128,051	130,858	146,068	160,170
Marine Tourism & Angling Development	84,386	137,891	96,259	168,779
Sustainable Development Fund	-	142,883	-	174,889
Aquaculture	53,622	71,327	61,166	87,304
	266,059	482,959	303,493	591,142

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). These funds have been spent as at 31 December 2016. There are no further payments due under the programme.

8. Administrative Expenses

	2017	2016	2017	2016
	£	£	€	€
Staff training	21,843	25,650	24,916	31,395
Bank charges	4,018	186	4,583	228
Postage	207	6,114	236	7,484
Advertising	33,068	37,037	37,721	45,333
Light and heat	37,049	37,905	42,262	46,396
Telephone	55,580	57,432	63,400	70,297
Rent	45,913	43,847	52,373	53,668
Insurance	149,689	155,040	170,750	189,769
MMV Ostrea - Salvage Costs	-	(3,923)	-	(4,802)
Audit fees	22,500	24,500	25,666	29,988
Accountancy fees	480	(4,750)	547	(5,814)
Motor vehicle expenses	74,996	81,674	85,548	99,969
Boat stores	2,500	2,525	2,851	3,091

Continued	2017	2016	2017	2016
	£	£	€	€
Boat maintenance	10,514	24,402	11,993	29,868
Printing and stationery	14,881	23,850	16,975	29,192
Licence dealers commission	2,530	6,471	2,886	7,920
Maintenance and repairs	79,533	78,088	90,723	95,580
Miscellaneous	-	127	-	155
Travelling and conference expenses	62,676	78,643	71,494	96,259
Meeting expenses	2,854	2,559	3,256	3,132
Health and safety	11,884	19,186	13,556	23,484
Cleaning	13,086	13,895	14,927	17,007
Computer consumables and maintenance	103,040	71,662	117,538	87,714
Other equipment costs	54,216	51,364	61,844	62,869
Subscriptions	6,198	46,886	7,070	57,389
Legal and professional fees	102,910	113,738	117,391	139,216
Licence Fees	6,850	5,824	7,814	7,129
	919,015	999,932	1,048,320	1,223,916

9. Interest on Retirement Benefit Liabilities

	2017	2016	2017	2016
	£	£	€	€
Pension Interest Cost (Note 14d)	421,129	380,098	480,382	465,240
	421,129	380,098	480,382	465,240

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 2017	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
Additions	33,828	-	14,927	86,486	55,288	53,310	4,027	7,790	75,547	331,203	377,804
Disposals	-	(35,225)	-	(47,733)	(7,960)	(74,718)	(14,597)	(73,373)	(30,379)	(283,985)	(323,943)
At 31 December 2017	3,562,516	1,412,490	558,281	851,451	110,156	975,561	65,748	366,540	514,207	8,416,950	11,366,684
Depreciation											
At 1 January 2017	15,058	814,650	249,979	621,480	51,642	929,748	38,983	360,529	329,509	3,411,578	4,637,531
Charge for year	120,623	57,322	22,078	38,168	6,930	36,844	7,113	29,896	53,324	372,298	424,680
Depreciation on disposal	-	(6,912)	-	(12,014)	(6,036)	(74,718)	(11,977)	(73,373)	(30,379)	(215,409)	(245,718)
At 31 December 2017	135,681	865,060	272,057	647,634	52,536	891,874	34,119	317,052	352,454	3,568,467	4,816,493
Net Book Value											
At 31 December 2017	3,426,835	547,430	286,224	203,817	57,620	83,687	31,629	49,488	161,753	4,848,483	6,550,191
Currency Translation Adjustment											(1,085,466)
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)
											5,811,948

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 repaid to the Sponsor 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 was reduced to £27,000. Again the impairment charge was matched by a release of unamortised capital grants of an equivalent value, so there was nil effect on the Income and Expenditure Account in 2016. In 2017 the asset has been fully disposed of.

11. Receivables

	2017	2016	2017	2016
	£	£	€	€
Trade debtors	15,496	33,005	17,465	38,688
Prepayments	131,462	115,260	148,171	135,107
Bailiffing	9,000	9,000	10,144	10,550
Other debtors	56,880	92,278	64,109	108,168
Grants receivable	3,243	-	3,656	-
	216,081	249,543	243,545	292,513

12. Payables

	2017	2016 Restated	2017	2016 Restated
	£	£	€	€
Trade creditors	24,401	23,508	27,502	27,556
Accruals	127,269	185,962	143,444	217,985
Other creditors	59,063	61,065	66,571	71,580
	210,733	270,535	237,517	317,121

Other creditors includes an amount of £44,293 (2016: £44,663) relating to a settlement on 21 October 2016 of £87,500 from which legal fees of £43,237 were deducted, in lieu of an ongoing pollution case. The balance of funds of £44,263 plus interest accrued 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.

13. Capital Grants

		DAERA /DCCA	Local Govt	EU Funds	Total	Total
Gross capital grant	Note	£	£	£	£	€
At 1 January		3,727,635	907,578	2,539,043	7,174,256	9,607,929
Additions	3	331,203	-	-	331,203	377,803
Disposals		(270,486)	-	(13,500)	(283,986)	(323,942)
At 31 December 2017		3,788,352	907,578	2,525,543	7,221,473	9,661,790
Grant amortisation						
At 1 January		2,352,896	620,582	1,023,858	3,997,336	5,205,437
Amortised in year		229,538	36,050	53,636	319,224	364,139
Eliminated on disposal		(206,850)	-	(8,560)	(215,410)	(245,718)
At 31 December 2017		2,375,584	656,632	1,068,934	4,101,150	5,323,858
Unamortised capital grants						
At 31 December 2017		1,412,768	250,946	1,456,609	3,120,323	4,337,932
Currency Translation Adjustment						(821,016)
						3,516,916
At 1 January		1,374,739	286,996	1,515,185	3,176,920	4,402,492
Currency Translation Adjustment						(678,507)
						3,723,985

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.

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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 102 requires Financial Statements to reflect, at fair value, the assets and liabilities arising from an employer's retirement benefit obligations. It requires the operating costs of providing retirement benefits to employees, to be recognised in the accounting period in which benefits are earned by the employees, and the related finance costs and any other changes in the value of the liabilities to be recognised in the accounting periods in which they arise. FRS 102 also requires the Financial Statements to contain adequate disclosure of the cost of providing retirement benefits and the related gains, losses and liabilities.

The valuation used for FRS 102 disclosures at 31 December 2017 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 102 at 31 December 2017 are:

Assumptions			2017	2016
Discount rate - North			2.5%	2.7%
Discount rate - South			2.1%	1.9%
Rate of inflation - North			2.1%	2.3%
Rate of inflation - South			1.65%	1.5%
Rate of increase in salaries - North			2.1%	2.3%
Rate of increase in salaries - South			3%	3%
Rate of increase in pensions - North			2.1%	2.3%
Rate of increase in pensions - South (Core members)			1.65%	1.5%
Rate of increase in pensions - South (all other members)			3%	3%
	2017	2017	2016	2016
	Male	Female	Male	Female
Average expected future life at age 65 for	Years	Years	Years	Years
Members currently aged 65	22.1	23.9	22.2	24.2
Members currently aged 45	23.5	25.4	23.9	26.1

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

	2017	2016	2017	2016
	£	£	€	€
(Deficit) in the plan at the beginning of the year	(16,758,543)	(10,954,965)	(19,644,364)	(14,865,888)
Benefits paid during the year	410,073	260,904	467,770	319,346
Member contributions	(109,438)	(105,973)	(124,836)	(129,711)
Current Service costs	(789,588)	(563,298)	(900,683)	(689,477)
Net transfers out of/(in to) the scheme *	1,950	(19,434)	2,224	(23,787)
Interest on Scheme Liabilities	(421,129)	(380,098)	(480,382)	(465,240)
Actuarial (loss) /gains	574,609	(4,995,679)	655,456	(6,114,711)
Difference on currency translation			760,348	2,325,104
(Deficit) in the plan at the end of the year	(17,092,066)	(16,758,543)	(19,264,467)	(19,644,364)

* There were a number of transfers made from unfunded pension schemes in respect of employee's prior service elsewhere. In the 2017 financial year there were no transfers into the North/South Pension Scheme, from other schemes. (2016: £21,672/€26,527).

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

	2017	2016	2017	2016
	£	£	€	€
Experience (loss)/gain	244,072	(1,329,149)	278,413	(1,626,878)
Gain/(loss) from exchange rate movements	(55,323)	(205,910)	(63,107)	(252,034)
(Loss)/gain on change to assumptions	385,860	(3,460,620)	440,150	(4,235,799)
Actuarial (loss)/gain	574,609	(4,995,679)	655,456	(6,114,711)

The actuarial gain of £574,000 relates to the experience item and change in assumptions over the year. The experience item 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.

The changes in the actuarial assumptions have decreased the value placed on the liabilities. The change in the Northern and Southern discount rates and inflation rates result in an £47,000 decrease in the value of the liabilities. The change in mortality assumption decreases the liabilities further by around £339,000.

14.c) Deferred Funding for Pensions

The Loughs Agency recognises as an asset a deferred funding asset of £17,092,066/€19,264,467 as at 31 December 2017 (2016: £16,758,543/€19,644,364). The net deferred funding for pensions recognised in Income & Expenditure in 2017 includes:

	2017	2016	2017	2016
Deferred Funding for Pensions	£	£	€	€
Current service cost	789,588	563,298	900,683	689,477
Other finance cost	421,129	380,098	480,382	465,240
Benefits paid during the year	(410,073)	(260,904)	(467,770)	(319,346)
	800,644	682,492	913,295	835,371

14.d) Analysis of current pension service costs

	2017	2016	2017	2016
	£	£	€	€
Service cost (Note 6b)	789,588	563,298	900,683	689,477
Interest on pension liabilities (note 9)	421,129	380,098	480,382	465,240
Total operating charge	1,210,717	943,396	1,381,065	1,154,717

14.e) History of Defined Benefit liabilities

	2017	2016	2017	2016
	£	£	€	€
(Deficit) as at 31 December	(17,092,066)	(16,758,543)	(19,264,467)	(19,644,364)
Experience (loss)/gain	244,072	(1,329,149)	278,413	(1,626,878)
Percentage of scheme liabilities	1.4%	(7.9%)	1.4%	(8.3%)

14.f) Deferred Asset for Pensions

	2017	2016	2017	2016
	£	£	€	€
Balance at 1 January	16,758,543	10,954,965	19,644,364	14,865,888
Increase in deferred funding for pension assets	333,523	5,803,578	380,450	7,103,578
Difference on currency translation			(760,347)	(2,325,102)
Balance at 31 December	17,092,066	16,758,543	19,264,467	19,644,364

15. General Reserve

	2017	2016	2017	2016
	£	Restated £	€	Restated €
At 1 January	186,912	152,684	219,098	207,193
(Deficit)/surplus for the year	66,574	20,863	75,941	25,537
Transfer (out of)/into pension scheme	(1,950)	19,434	(2,224)	23,787
Transfer from revaluation reserve	53,074	13,365	60,542	16,359
Actuarial (loss)/gain on pension scheme	574,609	(4,995,679)	655,456	(6,114,711)
Adjustment for Deferred Pension asset	(572,659)	4,976,245	(653,232)	6,090,924
Difference on currency translation			(10,057)	(29,991)
At 31 December	306,560	186,912	345,524	219,098

16. Revaluation Reserve

	2017	2016	2017	2016
	£	£	€	€
At 1 January	1,769,772	985,438	2,074,527	1,337,239
Increase in revaluation reserve	-	797,699	-	976,384
Transfer from/(to) Income and Expenditure Account	(53,074)	(13,365)	(60,542)	(16,359)
Difference on currency translation			(79,095)	(222,737)
At 31 December	1,716,698	1,769,772	1,934,890	2,074,527

17. Notes to the Cashflow Statement

17.a) Net cashflow from operating activities

		2017	2016	2017	2016
	Note	£	Restated £	€	Restated €
Operating (deficit)/surplus		66,574	20,863	75,941	25,537
Loss/(profit) on disposal of fixed assets		32,794	(19,968)	37,408	(24,441)
Depreciation	10	372,298	364,985	424,680	446,742
Capital grant release	13	(319,224)	(351,581)	(364,139)	(430,335)
Net Deferred Pension funding	14	(800,644)	(682,492)	(913,295)	(835,371)
(Profit) on disposal of capital grant assets		(68,576)	-	(78,224)	-
(Increase)/decrease in debtors	11	33,462	1,162,251	48,968	1,623,292
Increase/(decrease) in creditors	12	(59,802)	(1,990,644)	(79,604)	(2,751,298)
Pension service cost	14	1,210,717	943,396	1,381,065	1,154,717
Pension benefits paid	14	(410,073)	(260,904)	(467,770)	(319,346)
Difference on currency translation				589	114,052
Net cash (outflow)/inflow from operating activities		57,526	(814,094)	65,619	(996,451)

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

		2017	2016	2017	2016
	Note	£	£	€	€
Purchase of tangible fixed assets	10	(331,203)	(270,825)	(377,803)	(331,490)
Proceeds from disposal of tangible fixed assets		35,782	19,968	40,817	24,441
Net cash outflow from capital expenditure and financial investment		(295,421)	(250,857)	(336,986)	(307,049)

17.c) Net cash inflow from financing

		2017	2016	2017	2016
	Note	£	£	€	€
Capital grants received	13	331,203	270,825	377,803	331,490
Net cash inflow from financing		331,203	270,825	377,803	331,490

18. Transition to FRS102

	At 1 Jan 2016	At 31 Dec 2016	At 1 Jan 2016	At 31 Dec 2016
	£	£	€	€
Reconciliation of reserves				
Reserves (as previously stated)	205,362	243,332	278,676	285,233
Holiday Pay Adjustment	(52,678)	(56,420)	(71,484)	(66,135)
Reserves (as re-stated)	152,684	186,912	207,192	219,098

	At 1 Jan 2016	At 31 Dec 2016
	£	€
Reconciliation of surplus for the year		
Surplus for the year (as previously stated)	24,605	30,117
Holiday Pay Adjustment 2016	(3,742)	(4,580)
Surplus for the year (as re-stated)	20,863	25,537

Loughs Agency had not previously made full provision for holiday pay earned by employees but not taken, at the reporting date. Under FRS 102, the financial statements must recognise such accruals. The impact of this change is an increase of £52,678/€71,484 in accruals at the transition date, 1 January 2016, and an increase in accruals of £56,420/€66,136 at 31 December 2016. The deficit in the year ended 31 December 2015 is increased by £52,678/€71,484. The surplus in the year ended 31 December 2016 is reduced by £3,742/€4,580.

19. Commitments

There were Capital Commitments of £64,500/€72,698 at 31 December 2017. See note 22 for commitments relating to operating leases.

20. Contingent Liabilities

As at 31 December 2017 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/€56,355) 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 £22,180/€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.

The Agency has also been engaged in an arbitration process with one of its employees in relation to the removal of the pension augmentation when the Agency joined the North South Pension Scheme. The employee is alleging a potential loss of earnings with the removal of the augmentation. This remains an ongoing potential contingent liability.

21. Post Balance Sheet Events

Approval of 2018 Business Plan

At the date of approval of these accounts, Loughs Agency's 2018 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 2018/19 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. As a result, all 2018 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.

22. Operating Lease

At 31 December 2017 the Agency had a number of non-cancellable operating leases as follows:

- a business letting agreement for the 1st and 2nd floors of the D'arcy Magee Centre, Dundalk Street, Carlingford of €16,800 per annum. The lease agreement is due for renewal on 15 July 2018.
- a lease agreement for rental of an external storage unit in Carlingford of £12,000 per annum. It is due for renewal on 1 August 2018.
- a lease agreement for additional storage at Foyle Port and Harbour Lisahally of £3,377 per annum. It is due for renewal 31 July 2018.
- a lease agreement for a disaster recovery site at Pennyburn Industrial Estate of £4,680 per annum. It is due for renewal 1 December 2020.
- a lease for lease of land at Castlefinn for launching boats into the river of €2,200 per annum.

The total future minimum lease payments under these lease are as follows:

Operating Leases	2016		2017	
	2017	Restated	2017	Restated
Expiry	£	£	€	€
Not later than 1 year	24,297	29,640	27,385	34,744
Later than 1 year and not later than 5 years	8,970	-	10,110	-
Later than 5 years	-	-	-	-

23. 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.

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

In 2017, the Agency gained approval of funding under INTERREG VA for its portion of the SWELL programme and also a portion under the Catchment Care project. The partners for INTERREG VA SWELL are: Northern Ireland Water (Lead), Irish Water, Agri-Food and BioSciences Institute (AFBI), Loughs Agency and East Border Region.

The partners for INTERREG VA Catchment Care are: Donegal County Council (Lead), AFBI, Inland Fisheries Ireland, Loughs Agency, University of Ulster, Armagh City, Banbridge & Craigavon Borough Council, British Geological Survey and Geological Survey Ireland.

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 £43,237 were deducted, in lieu of an ongoing pollution case. The balance of funds of £44,263 are being held by the Agency's solicitors until such time as a management committee is set up to oversee the work required to reinstate the polluted river. At 31 December 2017 £29.82 had been earned in interest and the amount of £44,293 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. The Trust is in the process of preparing a strategic plan to ensure all monies are spend on relevant projects within a specified timescale. A number of projects have been scheduled to commence in 2018.

During 2015 a member of the Senior Management Team joined the Board of a community based organisation, with which the Loughs Agency carried out transactions totalling £2,450/€2,999 during 2016 (2017: NIL). This person has now resigned from the Board of this organisation. This person was also related to a Loughs Agency supplier to whom the Loughs Agency made supplier payments of £11,334/€13,873 during 2016, (2017: NIL).

During 2016 a member of key personnel sat on the committee of a cross border, voluntary organisation with which the Agency carried out transactions totalling £11,703/€14,324 (2017: NIL).

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.

24. Losses and Special Payments

In August 2017, one of the Loughs Agency boats, the Mytilus, came into difficulty with some freak waves resulting in damage to both engines. This resulted in an insurance claim and payout of £61,424/€69,231, which was paid directly to the vendor of the new engines. The amount has been included in sundry receipts and boat additions in 2017.

In 2016 there was significant flood damage caused to Agency property at the River Finn fish counter. An insurance payout of £28,600/€32,235 was received on 4 January 2017 relating to this. This amount was included in sundry receipts and other debtors at 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 Sponsor 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, the value to which the boat had been written down to in the Financial Statements to 31 December 2016.

25. Financial Instruments

25.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.

25.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.

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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