



# Loughs Agency

Gníomhaireacht na Lochanna  
Factrie für Loughs

## 2018

## ANNUAL REPORT

Covering the Period 1 January 2018  
to 31 December 2018



North/South Body



Foras Thuaidh/Theas  
a Cross Border body





# Annual Report and Accounts

for the period ended 31 December 2018

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 2018 Annual Report and Accounts for Loughs Agency. This report provides a brief glimpse at a very high level, of the many activities carried out by the Agency during 2018. As in previous years the Agency continued to operate in a challenging economic reality, with increased pressures on public finances, and the additional uncertainty of Brexit.

Conservation, protection and development of the fisheries resource of the Foyle and Carlingford Areas is the driving force of our statutory remit and functions. During 2018 we continued to deliver our conservation initiatives, providing and supporting sustainable development of the fisheries, and protection of the natural environment and resources under our care.

In 2018 the Agency commenced a significant programme of investment in our fish counter technology and infrastructure, which will continue in 2019. Fish counters deliver real-time data on fish stocks which provides the Agency with essential information, allowing us to make sound, informed fisheries management decisions.

These decisions are vital from both a conservation and economic viewpoint. This planned programme of essential maintenance and upgrades of our infrastructure will ensure fish counters are fully maintained and fit for purpose, both now and in the future. The aim of this initiative is to protect fish stocks in the catchment and ensure the sustainability of fish populations for future generations.

Throughout 2018 the Agency delivered and supported a wide range of events that focussed on developing the angling potential and marine tourism appeal of the rivers, estuaries, and coastal regions of the Foyle and Carlingford Areas. In September the Agency was proud to jointly host and deliver the Commonwealth Fly Fishing Championships in the Foyle Area, which saw 16 teams competing from 10 Commonwealth countries.

Finally, I would like to pay tribute to the staff whose continued dedication, hard work and enthusiasm was essential in the successful delivery of business objectives throughout the year. I would also like to acknowledge the continued commitment and support of the Board, Sponsor Departments and the Senior Management Team.

**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.

## GOVERNANCE

The roles and responsibilities of Loughs Agency Board are set out in the Financial Memorandum for the Agency, matters specifically considered by the Board include:

- Declaration of Interests;
- Setting Board Strategy, in agreement with the NSMC;
- Reports from Committees;
- Financial Reports / Management Accounts;
- Performance Reports, and;
- Reserved Matters.

Under the obligations set out in its Code of Conduct, the Board has corporate responsibility for ensuring that the Agency fulfils the aims and objectives set by its Sponsor Departments; DAERA and DCCAIE, which are approved by the NSMC, and for promoting the efficient, economic and effective use of staff and other resources by the Agency.



## THE BOARD:

- establishes the overall strategic direction of the Agency within the policy and resources framework determined by the NSMC, relevant Ministers and Sponsor Departments;
- constructively challenges the Agency's Senior Management Team in their planning, target setting and delivery of performance;
- ensures that Sponsor Departments are kept informed of any changes which are likely to impact on the strategic direction of the Agency, or on the attainability of its targets, and determine the steps needed to deal with such changes;
- ensures that any statutory or administrative requirements for the use of public funds are complied with; that the Agency operates within the limits of its statutory authority and any delegated authority agreed with Sponsor Departments, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, the Board takes into account all relevant guidance issued by NSMC, the Finance Departments and Sponsor Departments;
- ensures that it receives and reviews regular financial information concerning the management of the Agency; is informed in a timely manner about any concerns regarding the activities of the Agency; and provides positive assurance to Sponsor Departments that appropriate action has been taken on such concerns;
- demonstrates high standards of corporate governance at all times, including using the independent Audit and Risk Committee to assist the Board in addressing key financial and other risks facing the Agency.





Details of Board membership and attendance at meetings held during 2018 are as follows:

BOARD MEMBER	POSITION	ATTENDANCE
Laurence Arbuckle	Chair ( <i>term ended 12.12.17</i> )	1
Andrew Duncan	Vice Chair	5
Phil Mahon	Member	5
Michael McCormick	Member	4
Mick Murphy	Member ( <i>term ended 12.11.18</i> )	1
Terry McWilliams	Member	4
Allan Ewart	Member	4
Alastair Patterson	Member	4
Ian McCrea	Member	5
Fiona Walsh	Member	6
Heather Mackey	Member	6
Patrick Gibbons	Member	6

Details of Audit & Risk Committee membership and attendance at meetings held during 2018 are as follows:

BOARD MEMBER	POSITION	ATTENDANCE
Phil Mahon	Chair	4
Patrick Gibbons	Member	4
Fiona Walsh	Member	4
Terry McWilliams	Member ( <i>resigned 27th June</i> )	1
Mick Murphy	Member	1
Alastair Patterson	Member ( <i>appointed 27th June</i> )	1



## BOARD MEETINGS

NO.	DATE
108	9th February
109	13th April
110	27th June
111	5th September
112	24th October
113	12th December

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

## AUDIT AND RISK COMMITTEE MEETINGS

DATE
7th March
16th May
18th September
21st November

## NORTH/SOUTH MINISTERIAL COUNCIL

In the absence of Executive Ministers, the NSMC was unable to meet during 2018.



# CORPORATE GOVERNANCE

The Corporate Services Directorate is a key enabler for the delivery of the Agency's strategic goals. The Agency continued to meet its Corporate Governance responsibilities. This was evidenced through regular Audit and Risk Committee Meetings and compliance with Risk Management, equality and efficiency objectives.

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

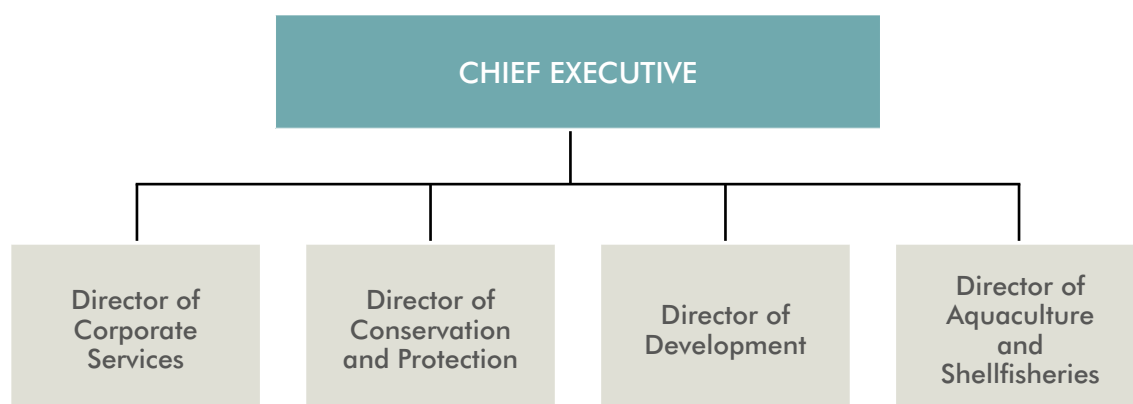
The Agency monitored its expenditure against approved budgets on a regular basis and reported to its Sponsor Departments; the Department of Agriculture, Environment and Rural Affairs (DAERA) and the Department of Communications, Climate Action and Environment (DCCAE).

The Agency received a "Satisfactory" Internal Audit assurance 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 2018



## 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](http://www.loughs-agency.org/about-us/customer-service). No complaints were received in 2018.

# 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.

Events provide the Agency with an opportunity to showcase the natural resources of the regions, engage directly with our stakeholders, and target audiences on a local, national and international platform. The Agency has engaged with a range of statutory and community based organisations in the delivery of its projects and events. Throughout the delivery of our event strategy, we hosted, supported, and exhibited at over 20 events throughout 2018. These included: The North West Angling Fair, NI Science Festival and Carlingford Oyster Festival. The Agency was delivery partner in two international events, the Foyle Maritime Festival, which welcomed over 220,000 visitors to the Foyle Area, and the Commonwealth Fly Fishing Championships, which hosted 16 teams from 10 Commonwealth nations.

A legacy of the Commonwealth Fly Fishing Championships is the improved access and infrastructure created to support the event. Loughs Agency has continued to improve on infrastructure and access through a range of projects. In the Foyle Area, access improvement works were completed at Drumnashear on the River Foyle, in partnership with the Donegal County Council. In Carlingford, similar fish habitat improvement works, and angling access improvements were undertaken in the Ryland, Clanrye, and Whitewater rivers. Each of the access and improvement works have been developed with the local Angling Club and other statutory bodies, where relevant and appropriate.



The Riverwatch Aquarium and Visitor Centre welcomed over 15,000 visitors this year. The Agency also facilitated visits in-classroom and engaged with schools through events that included the Commonwealth Angling Schools Tournament and the City2Sea event.

This year our annual Foyle Ambassador Programme was delivered in partnership with Co-Operation Ireland. The 2018 programme had a graduating class of 32 students. These graduates successfully completed qualifications in angling, canoeing, power boating, and the John Muir Explorer Award. The primary objective of this year's programme was to discover the social, environmental, and economical aspects of the Foyle.

In 2018, marketing and promotional activities included attendance at 6 angling shows to market the Foyle and Carlingford Areas as premier destinations for game, coarse, and sea angling.

## CONSERVATION AND PROTECTION

### SEIZURES

Illegal fishing in the Foyle and Carlingford areas is still an issue of significant concern to the Agency. Our seizures for the past four years are as follows:-

	2014	2015	2016	2017	2018
Boats and cars	9	4	8	3	1
Net	94	53	49	78	41
Other	24	12	20	17	7
Fishing Rods	54	36	57	46	42
Salmon	94	15	26	24	14
Sea Trout	9	5	1	3	3
Other Fish	17	1	26	4	27
Bags of Oysters	4	36	4	4	8



## POLLUTION INCIDENTS

2018 saw a continuation in water pollution, largely related to agricultural slurry. In May a significant pollution incident occurred in the Drumragh River system, causing a substantial and highly publicised fish kill.

The Agency investigated 191 incidents in 2018 as detailed in the table below.

SOURCE OF POLLUTION	NO.
Agriculture	57
Sewage	12
Non-Agri/Waste	13
Chemical	4
Fallen Animals	3
Oil	14
Other	24
No Pollution Found	64
<b>Total</b>	<b>191</b>

## FISH COUNTER PROGRAMME

In 2018, the following data was derived from our fish counters:

- While the River Finn was unable to meet its conservation limit, there was an improvement from the 2017 count.
- Using data established by work carried out by the University of Glasgow on the weir at Sion Mills, the River Mourne met its conservation limit. There was also an improvement from the 2017 count.
- The Rivers Faughan and Roe met their conservations limits. While the River Roe count improved, the count on the River Faughan saw a decline.

The Agency, with the support of its Sponsor Departments, has secured significant investment in its fish counter programme to ensure it is fit for purpose.



## PUBLICATIONS

The Foyle Area and Carlingford Area status reports were delivered and published during the year. In addition, still water status reports, which are part of the Loughs Agency obligations under the EU Water Framework Directive, were completed on Lough Finn and Lough Fad East. The Agency also published a River Faughan Rotary Screw Trap Status Report.

## SALMONID HABITAT

Loughs Agency completed significant habitat works throughout the year. These included: riparian fencing, tree planting, and the development of instream salmonid habitat structures. The Agency has also undertaken erosion control schemes to protect juvenile salmonid habitat.

# AQUACULTURE AND SHELLFISHERIES

## EASE SAMPLING 2018

Water sampling has continued at the 11 spatial water stations within Lough Foyle during 2018. Samples were submitted to AFBI for testing and compilation of results in the EASE water quality database. Mussel and Pacific oyster growth samples have been processed from 2 sites within Lough Foyle to help determine how changes in the ecosystem are driving shellfish production rates.

## INTERTIDAL MONITORING

Intertidal monitoring for the presence of Pacific oysters and wild mussel beds took place on spring tides at Longfield Bank and Balls Point. Initial results indicated evidence of spawning activity in this group of oysters and a small amount of growth. Feral Pacific oysters were removed from the Longfield Bank area to help prevent the spread of this non-native species in the wild.

## NATIVE OYSTER SPAWNING ASSESSMENT

Spawning assessment field work came to an end on the 24th September. There was evidence of two main peaks in brooding activity which occurred in early July and late August, showing a repeat spawning event occurred within the stocks.



## NATIVE OYSTER FISHERY

The opening of the native oyster fishery was delayed until 9th October 2018 due to a significant spawning event. The Native Oysters Fishery was open for 14 days in the 2018/19 season, as a means to reduce stress on the native oyster spat and retain an acceptable biomass of spawning stock. The declared landings were approximately 155 tonnes.

# 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 the Loughs Agency Strategy by helping to build a competitive, and innovative business that attracts, retains and 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 Inspectors and 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 and 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 an 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 the Loughs Agency's Recruitment and 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 an 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 Loughs Agency. Workers obtained using this method are employed by the Recruitment Agency, therefore the contract lies between them.

### **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 and 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 this 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

SENIOR MANAGEMENT / DIRECTORS	2018		2017	
	GROSS (£)	BENEFITS IN KIND (£)	GROSS (£)	BENEFITS IN KIND (£)
John Pollock (CEO resigned 28 Feb 2017)	-	-	16,423 (FTE £63,346)	-
Sharon McMahon (appointed Designated Officer effective 1 March 2017)	59,587	-	55,700 (FTE £56,252)	-
Kevin Wilson (Development)	52,391	-	50,724	6,631
John McCartney (Conservation and Protection)	53,701	-	53,276	-
Barry Fox (Aquaculture & Shellfisheries)	60,764	-	57,960	-
John Paul O'Doherty (appointed Interim Director of Corporate Services 9 May 2017)	51,276	-	45,155 (FTE £47,749)	-
<b>Total</b>	<b>277,719</b>	<b>-</b>	<b>279,238</b>	<b>6,631</b>



	2018 (£)	2017 (£)
Highest Paid Director's salary	64,769	59,333
Median Total Remuneration	27,819	27,544
Ratio	2.3	2.1

(31 December stg to euro rate 2018: 1.1179 / 2017: 1.1271, average rate 2018:1.1303 / 2017: 1.1407)

SENIOR MANAGEMENT / DIRECTORS	2018		2017	
	GROSS (€)	BENEFITS IN KIND (€)	GROSS (€)	BENEFITS IN KIND (€)
John Pollock (CEO resigned 28 Feb 2017)	-	-	18,734 (FTE €2,259)	-
Sharon McMahon (appointed Designated Officer effective 1 March 2017)	67,351	-	63,537 (FTE €4,167)	-
Kevin Wilson (Development)	59,218	-	57,861	7,564
John McCartney (Conservation and Protection)	60,698	-	60,772	-
Barry Fox (Aquaculture & Shellfisheries)	68,682	-	66,115	-
John Paul O'Doherty (appointed Interim Director of Corporate Services 9 May 2017)	57,957	-	51,508 (FTE €4,467)	-
<b>Total</b>	<b>313,906</b>	<b>-</b>	<b>318,527</b>	<b>7,564</b>

	2018 (€)	2017 (€)
Highest Paid Director's salary	72,405	66,874
Median Total Remuneration	31,444	31,419
Ratio	2.3	2.1



## SALARY

Salary includes gross salary and an 'on call' allowance for two of the Directors. No other 'emoluments' are payable to Directors.

## BONUSES

The Body 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. None of the Senior Management Team had benefits in kind in 2018. The benefit in kind re Mr Kevin Wilson in 2017 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 its 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 2018 was £57,458 to £70,052 / €64,232 to €78,311 (2017 £54,978 to £59,333 / €61,966 to €66,874). The ratio in 2018 was 2:3 times (2017 2:1). The median remuneration of the workforce was £27,819 / €31,444 (2017 £27,544 / €31,419).

No employees received remuneration in excess of the highest paid Director in either year. Remuneration ranged from £17,974 to £64,769 / €20,316 to €72,405 in 2018 (2017 £17,352 to £59,333 / €19,793 to €66,874).

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 31/12/2018 AND RELATED LUMP SUM	REAL INCREASE IN PENSION AND RELATED LUMP SUM AT PENSION AGE	CETV AT 31/12/17	CETV AT 31/12/18	REAL INCREASE in CETV	VALUE OF ACCRUED PENSION BENEFITS 2017	VALUE OF ACCRUED PENSION BENEFITS 2018
	PENSION LUMP SUM	PENSION LUMP SUM					
Mr B Fox **	£16,000	£2,200	£1,000	£236,000	£40,534	£29,521	£40,534
Mr J McCartney *	£21,000	£700	£2,000	£497,000	£35,053	£15,915	£12,053
Mrs S McMahon **	£14,000	£1,200	£0	£265,000	£29,620	£61,906	£19,620
Mr JP O'Doherty **	£5,000	£1,800	£1,000	£52,000	£19,205	£22,539	£34,205
Mr K Wilson **	£9,000	£1,000	£400	£128,000	£17,783	£28,120	£17,183

The above table was provided by the N/S Pension Scheme independent actuary, Deloitte Total Reward and Benefits Limited.

The Cash Equivalent Transfer Values ("CETVs") are not guaranteed and are for illustrative purposes only.

CETVs have been calculated based on estimated projected pension benefits as at 31 December 2017 and 31 December 2018.

For members over NRA there are no available CETV factors published. In such circumstances we have calculated an estimated factor using extrapolation.

For Alpha benefits, the accrued pension figures assume the salary provided by the Body is equal to Actual Pensionable Earnings over the year to 31 March 2018.

\*Final salary only benefits

\*\*Final salary and alpha benefits.



SENIOR MANAGER	ACCRUED PENSION AT PENSION AGE AS AT 31/12/2018 AND RELATED LUMP SUM	REAL INCREASE IN PENSION AND RELATED LUMP SUM AT PENSION AGE	CETV AT 31/12/17	CETV AT 31/12/18	REAL INCREASE in CETV	VALUE OF ACCRUED PENSION BENEFITS 2017	VALUE OF ACCRUED PENSION BENEFITS 2018
	PENSION LUMP SUM	PENSION LUMP SUM					
Mr B Fox **	€17,886	€35,773	€2,459	€1,118	€215,276	€263,824	€45,313
Mr J McCartney *	€23,456	€70,428	€783	€2,236	€516,212	€555,596	€39,186
Mrs S McMahon **	€15,651	€36,891	€1,341	€0	€260,360	€296,243	€33,112
Mr JP O'Doherty **	€5,590	€4,472	€2,012	€1,118	€33,813	€58,131	€21,469
Mr K Wilson **	€10,061	€16,769	€1,118	€447	€120,600	€143,091	€19,880
							€31,694
							€19,209



## ACCRUED PENSION AT PENSION AGE AS AT 31/12/2018 AND RELATED LUMP SUM

The accrued pension at pension age as at 31 December 2018 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 17/18, a +1% adjustment (16/17, -0.1%) was made for Northern members and no adjustment (16/17 no adjustment) was applied to Southern members (Southern CPI as at the previous September was 0.0%).

## 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 Loughs Agency 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

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.

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

BOARD MEMBER	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Mr Laurence Arbuckle (Chairperson) *	2,872	10,739	3,246	12,250
Mr Michael Murphy	4,791	5,495	5,415	6,268
Mr Andrew Duncan (Vice Chairperson)	9,448	9,794	10,679	11,172
Mr Michael McCormick	7,396	7,248	8,360	8,268
Mrs Phil Mahon	5,573	5,495	6,299	6,268
Mr Terry McWilliams	5,573	5,495	6,299	6,268
Mr Allan Ewart	5,573	5,495	6,299	6,268
Mr Ian McCrea	5,573	5,495	6,299	6,268
Mr Alastair Patterson	5,573	5,495	6,299	6,268
Mrs Fiona Walsh	7,396	7,248	8,360	8,268
Mr Patrick Gibbons	7,396	7,248	8,360	8,268
Ms Heather Mackey	7,396	7,248	8,360	8,268
	<b>74,560</b>	<b>82,495</b>	<b>84,275</b>	<b>94,102</b>

\* Although Mr Laurence Arbuckle's term ended on 12 December 2017, he received a one off ex gratia payment in March 2018 in respect of time and effort on behalf of Loughs Agency from December 2017 to March 2018. This was not an extension of his term of office as Chair of the Agency. Board Members' salaries are not pensionable.



## SALARY BANDS FOR ALL EMPLOYEES

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

SALARY BANDS (£)	2018	2017
	NO OF EMPLOYEES	NO OF EMPLOYEES
Less than 20,000	1	5
20,000 – 29,999	25	31
30,000 – 39,999	17	16
40,000 – 49,999	3	3
50,000 – 59,999	3	4
60,000 – 69,999	1	-
	<b>50</b>	<b>59</b>



# APPENDIX 1 – OUTTURN AGAINST TARGETS

## PRIORITIES, OBJECTIVES AND TARGETS FOR 2018

### 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	Key Activities	Delivery Targets	Responsible Director/s	Update
<p><b>01</b></p> <p>Publish Freshwater and Still Water Status Reports and associated Action Plans every two years.</p>	<p>Collect and analyse relevant data through scientific audit points: including water chemistry, invertebrate biology, fish population estimates, habitat surveys, electro-fishing, barriers to migration and an Invasive Species Surveys.</p>	<p>2 reports on freshwater lakes completed by 31 October 2018.</p> <p>Still Water Reports produced and published by 31 December 2018.</p> <p>Liaise with stakeholders within 2 months of completion.</p>	<p>Conservation &amp; Protection</p>	<p>All reports completed and published on the Agency's website by 31 December 2018.</p> <p>Angling Club meetings completed in January 2019.</p>
<p><b>02</b></p> <p>Analyse compliance with salmon management targets for each of the statutory designated river systems.</p>	<p>Collect and analyse data on salmon numbers for each river system and accurately establish catch data.</p> <p>Manage and maintain a Fish Counter Programme.</p>	<p>Review and validation of data in relation to all river systems produced by 31 December 2018.</p> <p>Annual maintenance programme fully implemented by 31 December 2018.</p>	<p>Conservation &amp; Protection &amp; Corporate Services</p>	<p>Review and validation of salmon numbers from the Fish Counter Programme was delivered throughout 2018. A draft report of counts was completed by 31 December and will be presented at the first Board Meeting of 2019.</p> <p>The Fish Counter Annual maintenance Programme was implemented by 31 December 2018.</p>



<p><b>03</b></p> <p>Deliver on Water Framework Directive monitoring, Habitat Directive obligations and any variation of these obligations in Northern Ireland as a result of Brexit.</p>	<p>Provide formal and indicative Water Framework Directive fish classifications for monitoring stations, as agreed by the Water Framework Directive Fish Group.</p> <p>-----</p> <p>Fulfil all our obligations as outlined in the MoU with NIEA Water Management Unit.</p>	<p>Implement a programme of field surveys carried out during the year. Classifications from the 2017 survey reported by 30 August 2018.</p> <p>-----</p> <p>All obligations met, as outlined in the Memorandum of Understanding (MoU).</p>	<p>Conservation &amp; Protection</p>	<p>All surveys, analysis and classifications were completed and reported to NIEA Water Management Unit by 31 December 2018. Reports were published on the Agency's website.</p> <p>-----</p> <p>All MoU obligations were met.</p>
<p><b>04</b></p> <p>Conserve and develop the Lough Foyle Native Oyster Fishery in an environmentally sustainable manner, using existing research and monitoring proposals, where appropriate.</p>	<p>Tender process for vessel hire to undertake 2018 fieldwork season</p>	<p>Tender completed by 31st January 2018</p>	<p>Aquaculture &amp; Shellfisheries</p>	<p>Tender completed by 31 January 2018.</p> <p>Whilst this objective was implemented in 2018, vessel hire was restricted due to budget limitations.</p>
<p><b>05</b></p> <p>Deliver scientific information to enable informed sustainable management of commercial shellfish species with respect to the natural environment.</p>	<p>Undertake annual surveying, monitoring and research to enable the delivery of reports on the status of commercial shellfish species.</p> <p>-----</p> <p>Present findings and consult with stakeholders on the management arrangements for the Native Oyster Fishery.</p>	<p>All surveys and research scheduled and completed in line with seasonal requirements by 31 December 2018.</p> <p>-----</p> <p>All reports for 2017/2018 on commercial shellfish species and the sea loughs completed by 31 December 2018.</p> <p>-----</p> <p>Hold one to one meetings with Lough Foyle Fishermen, ahead of the Native Oyster Fishery opening date, by September 2018.</p>	<p>Aquaculture &amp; Shellfisheries</p>	<p>Surveys completed in line with seasonal requirements.</p> <p>-----</p> <p>All reports on commercial shellfish species and sea loughs completed by 31 December 2018.</p> <p>-----</p> <p>One to one meetings and consultations with the Lough Foyle fishermen were completed in advance of the opening of the oyster fishery.</p>
<p><b>06</b></p> <p>Participate in Monitoring Programmes and contribute to policy development.</p>	<p>Participate in Monitoring Programmes on behalf of the Food Standards Agency, as outlined in the agreed MoU. Contribute to policy development and consult with relevant industry stakeholders as necessary.</p>	<p>Deliver statutory shellfish hygiene samples and participate in relevant forums in accordance with agreed MoU, by 31 December 2018.</p>	<p>Aquaculture &amp; Shellfisheries</p>	<p>All sampling completed in line with the MoU by 31 December 2018. Relevant forums participated in, as necessary.</p>



<p><b>07</b></p> <p>Implement projects from the Capital Asset Plan.</p>	<p>Identify areas suitable for reinstatement, enhancement and potential spatting ponds through the Habitat Enhancement and Broodstock Management as a tool to aid Native Oyster Bed Restoration Project.</p>	<p>Apply for necessary licences – foreshore/aquaculture.</p>	<p>Aquaculture &amp; Shellfisheries</p>	<p>Planning is now in place and it is hoped that funding will be available to deliver this project in 2019.</p>
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## STRATEGIC PRIORITY 2

**DEVELOP AND IMPLEMENT EFFECTIVE LEGISLATION THAT WILL DELIVER BUSINESS NEEDS.**

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The Agency is only as strong as the legislation it has supporting it and the resources it has to enforce its legislation.

The Agency works with its Sponsor Departments to ensure that the Agency has a suite of fisheries and environmental legislation to deliver the statutory remit of the Agency.

BUSINESS OBJECTIVE	Key Activities	Delivery Targets	Responsible Director/s	Update
<p><b>01</b></p> <p>To carry out enforcement duties, and where necessary, develop appropriate Regulations to deliver our statutory obligations.</p>	<p>Develop a fisheries enforcement plan.</p> <hr style="border-top: 1px dashed #ccc;"/> <p>Carry out enforcement duties and progress prosecutions, as necessary.</p> <hr style="border-top: 1px dashed #ccc;"/> <p>Carry out an annual review of Regulations and provide proposals on amendments and the development of new Regulations, as necessary.</p>	<p>Plan developed and implemented by 31st January 2018.</p> <hr style="border-top: 1px dashed #ccc;"/> <p>Enforcement duties are carried out in accordance with Agency’s policy and procedures.</p> <hr style="border-top: 1px dashed #ccc;"/> <p>Regulatory Review Report completed by 31st January 2018.</p>	<p>Conservation &amp; Protection &amp; Aquaculture &amp; Shellfisheries</p>	<p>Fisheries Enforcement Plan developed and implemented, where appropriate, by 31 December 2018.</p> <hr style="border-top: 1px dashed #ccc;"/> <p>Enforcement duties carried out in line with policies and procedures.</p> <hr style="border-top: 1px dashed #ccc;"/> <p>Regulatory Review Report completed by 31 March 2018.</p>



<p><b>02</b></p> <p>Comply with planning and other consultations within timescales as a statutory consultee.</p> <p>Process applications under relevant sections of Primary Legislation to the Agency.</p>	<p>Respond to planning consultation and all applications as a statutory consultee.</p> <p>Process applications for riverbed works and scientific evaluations including consultation and screening where appropriate</p>	<p>Respond to planning consultations and all applications within designated consultation timescales.</p> <p>Respond to applications received within 60 days.</p>	<p>Conservation &amp; Protection</p>	<p>Planning consultations and applications responded to within designated timescales.</p>
<p><b>03</b></p> <p>Develop Loughs Agency Aquaculture Policy and progress the licensing of Aquaculture.</p>	<p>Develop aquaculture policies and procedures, including draft documentation in line with public policy framework.</p> <p>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.</p>	<p>Review and update draft policies and procedures by 31 December 2018.</p> <p>Report on the progress of the Management Agreement by 31 December 2018.</p>	<p>Aquaculture &amp; Shellfisheries</p>	<p>Policies are updated and reviewed on an annual basis.</p> <p>The Agency continues to work closely with Sponsor Departments on progressing a Management Agreement, as and when required.</p>



## STRATEGIC PRIORITY 3

### DEVELOP, PROMOTE AND SUSTAIN THE NATURAL RESOURCES OF THE CATCHMENT

#### AREAS UNDER OUR STATUTORY REMIT.

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 2018, the Agency will continue to implement our Development Directorate Strategic Plan 2015 – 2022.

BUSINESS OBJECTIVE	Key Activities	Delivery Targets	Responsible Director/s	Update
<b>01</b> Provide authentic experiences by building on the Foyle and Carlingford Areas' strengths.	Develop a events plan ----- 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.	Plan developed and implemented by 31st January 2018. ----- Implement review recommendations which will support 30 events, festivals and activities including 2 large scale International events by 31 December 2018.	Development	Events review of 2017 undertaken and Plan completed in January 2018. ----- Programme of marine tourism, angling and Riverwatch events developed, which resulted in 19 events and 2 International events during 2018.





<p><b>02</b></p> <p>Develop the marine tourism industry, angling sector and the Agency's environmental education unit.</p>	<p>Conduct a review of our licensing system, permits system and lease agreements.</p> <p>Deliver outreach and community based youth programmes.</p>	<p>Review completed by 30 June 2018. Recommendations actioned by 31 December 2018.</p> <p>Schedule of annual outreach and youth programmes established by 31 January 2018 and delivered by 31 December 2018.</p>	<p>Development, Corporate Services &amp; Conservation &amp; Protection</p>	<p>Discussions on licensing were undertaken with DAERA and IFI. Review and Action Plan completed by 31 December 2018 and will be progressed / implemented in 2019. Schedule of outreach and youth programmes established. This included the delivery of 38 outreach sessions and 29 group visits to Riverwatch; 11,057 visitors to the Riverwatch Aquarium; and 2 Foyle Ambassador programmes delivered.</p>
<p><b>03</b></p> <p>Deliver marketing &amp; promotional support for the Agency.</p>	<p>Develop and implement a new Marketing and Promotional Plan for the Agency.</p>	<p>Plan developed by 31 January 2018. Recommendations implemented by 31 December 2018.</p>	<p>Development</p>	<p>Marketing and promotional plan developed and activities implemented throughout the year.</p>
<p><b>04</b></p> <p>Implement projects from the Capital Asset Plan.</p>	<p>Carry out instream works for the improvement of salmon fisheries subject to available funding.</p> <p>Carry out enhancement works with relevant partners utilising INTERREG funding on the River Finn.</p> <p>To work with partners in the River Strule, Faughan and Roe catchments to complete fencing, tree planting, erosion management and deflector groins projects in the salmon catchments.</p> <p>Develop and upgrade facilities to ensure a strong and sustainable foundation on which to deliver excellent visitor experiences.</p>	<p>Completed by December 2018.</p> <p>Ongoing throughout the year.</p> <p>Ongoing throughout the year.</p>	<p>Conservation &amp; Protection</p> <p>Conservation &amp; Protection, Corporate Services and Aquaculture &amp; Shellfisheries</p> <p>Conservation &amp; Protection &amp; Corporate Services</p>	<p>Schemes completed across Foyle catchment. Allocated designated budget was exhausted carrying out improvement works.</p> <p>Enhancement Works – River Finn – Ongoing throughout the year.</p> <p>Work ongoing on the Rivers Strule, Faughan, Roe throughout the year. Works proposals submitted to AGM of Strule Trust for consideration. Faughan survey completed. Work plans for Roe in final stages of preparation via CPD.</p> <p>Upgrade of Riverwatch and ponds at Headquarters complete.</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

As an organisation we interact with a diverse range of stakeholders and other relevant Government Bodies, local authorities and communities. In 2018, the Agency continued to establish our reputation as a respected and trusted partner that can deliver shared visions.

BUSINESS OBJECTIVE	Key Activities	Delivery Targets	Responsible Director/s	Update
<b>01</b> Develop an enhanced sense of inclusiveness through shared responsibility and empowerment of our people.	Implementation of cross Directorate projects.  Review Corporate Communications Strategy and Implementation Plan.	Working groups established by 31 January 2018.  Strategy reviewed by 31 January 2018. 2018 Plan implemented by 31 December 2018.	All  Corporate Services & Development	Equality and eLicensing Working Groups established.  Strategy developed by 31 March 2018. Plan implemented on a project by project basis throughout the year
<b>02</b> Encourage volunteers from the local communities.	Develop an Annual Volunteer Programme to offer volunteers a wide range of rewarding experiences.	Volunteer Programme implemented by 31 December 2018.	Development & Corporate Services	Volunteer Policy in place and Volunteer Programme of activity undertaken at beach clean ups.
<b>03</b> Continue to develop and maintain strong strategic partnerships.	Establish partnerships and projects with other Agencies and Public Bodies to maximise financial and resource efficiencies.	Appropriate funding and partnerships in place with other Agencies and Public Bodies by 30 September 2018.  Collaboration projects completed by 31 December 2018.	All	External funding partnerships established through SWELL, CatchmentCARE and SeaMonitor INTERREG funding.  Objectives progressed and reported on by 31 December 2018.
<b>04</b> Provide consistently high customer service.	Deliver customer satisfaction by improving customer support services and processes.	Customer Services Strategy Reviewed by 31 January 2018 and Action Plan developed. Action Plan completed by 31 December 2018.	Development & Corporate Services	The Customer Services Strategy and Action Plan reviewed by 31 January 2018. Customer services standards reported on by year end.



## STRATEGIC PRIORITY 5

### PROVIDE A HIGH QUALITY NORTH SOUTH PUBLIC SERVICE THAT IS FIT FOR THE FUTURE.

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 Information Technology.

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.

BUSINESS OBJECTIVE	Key Activities	Delivery Targets	Responsible Director/s	Update
<b>01</b> ----- Promote a safe and healthy environment in which staff take a proactive approach to their own health and safety.  Promote a culture of dignity and respect for everyone	Improve managers’ commitment to a safe and healthy environment through training and awareness  Improve communication of existing provision for health and wellbeing of staff in line with Health and Wellbeing Action Plan.  Continue to develop a health and wellbeing agenda across the organisation	Update necessary policies and procedures by 31 March 2018.  Immediate implementation of the priority recommendations defined in the Action Plan.  All recommendations implemented by 31 December 2018.	Corporate Services	Relevant policies updated by 31 March 2018 and Action Plans implemented by 31 December 2018.
<b>02</b> ----- Implement key improvements as part of our ICT strategy.	Intranet improvements so Loughs Agency staff can access our internal information more easily.	All improvements implemented by 31st December 2018.	Corporate Services	A number of software programmes trialled and evaluated. Improvements made to current system by 31 December 2018.



### 03

To support the creation and maintenance of a friendly, productive and professional workplace, with an engaged workforce that is capable of contributing to the present and future success of Loughs Agency.

Engage staff about the purpose and intent of performance management and development, providing them with the skills they need to do this well.

Streamline performance management processes to relieve the burden on managers where reasonable.

Provide a well-managed induction for all new starts and ensure people leaving Loughs Agency have a positive and well managed exit.

Ensure that all recruitment, selection and induction activities are fully integrated and aligned with Loughs Agency's objectives.

Support the creation and implementation of personal development plans for those in key roles and ensure that internally-promoted managers receive the required support.

Provide well designed and structured training and development to enable staff to achieve objectives and optimise performance in line with Loughs Agency objectives

Review of current performance management system completed by 31st January 2018.

Implement findings by 31st May 2018.

New induction process implemented by 31st March 2018.

Recruitment and selection process reviewed by 31st January 2018.

Personal development plans implemented by 31st May 2018.

Training plans developed by 31st December 2018.

Corporate Services

Review of current performance management system completed by 31 January 2018 and findings implemented by 31 March 2018.

New induction process implemented by 31 March 2018.

Recruitment and selection process reviewed by 31 January 2018.

Personal Development Plans implemented by 31 March 2018.

Training Plans developed by 31 December 2018



<p><b>04</b></p> <p>To provide the highest level of public service standards in all areas of Loughs Agency operation.</p>	<p>Continue to implement a comprehensive system of control to support Loughs Agency objectives in accordance with the Financial Memorandum.</p> <p>Update Loughs Agency Risk Register in line with the Business Plan.</p>	<p>2019 Draft Business Plan submitted to Sponsor Departments prior to 31st July 2018. Draft Annual Report submitted to Sponsor Departments by 31st May 2018.</p> <p>Outturn against budget reports prepared within 5 days of month end.</p> <p>4 Audit &amp; Risk Committee meetings held by 31 December 2018.</p> <p>4 Risk Management Meetings held by 31st December 2018.</p>	<p>Corporate Services</p>	<p>2019 Draft Business Plan and Annual Report submitted to Board and Sponsor Departments for approval by 31 May 2018.</p> <p>Outturn against budget reports completed within 5 days of month end.</p> <p>4 Audit &amp; Risk Committee meetings held by 31 December 2018.</p> <p>4 Risk Management meetings held by 31 December 2018.</p>
<p><b>05</b></p> <p>Advance Loughs Agency equality agenda.</p>	<p>Disseminate the revised Equality Scheme and Action Plan to staff, in accordance with the Equality Commission's requirements.</p>	<p>Continue to implement Equality Action Plan throughout the year.</p>	<p>Corporate Services</p>	<p>Disability Action Plan, Equality Scheme and Action Plan in place. Disseminated and implemented as required throughout 2018</p>
<p><b>06</b></p> <p>Implement projects from the Capital Asset Plan.</p>	<p>Commence fleet review. Develop fleet strategy.</p> <p>Phase 1 Omagh Office Redevelopment – lodge Planning Application.</p> <p>Phase 2 Omagh Office Redevelopment – submit in year Capital Bid to Sponsor Departments.</p> <p>Phase 3 Omagh Office Redevelopment – Commence Project Delivery.</p> <p>Phase 1 Survey Vessel – submit Economic Appraisal.</p>	<p>Review complete by 31 January 2018. Strategy developed by 31 May 2018.</p> <p>Planning applications submitted by 31 January 2018.</p> <p>In year bid submitted by 31 May 2018.</p> <p>Contract awarded for capital development by 30 June 2018.</p> <p>Economic Appraisal submitted to Sponsor Departments for replacement Survey Vessel 31 March 2018.</p>	<p>Corporate Services</p> <p>Aquaculture &amp; Shellfisheries</p>	<p>Fleet review ongoing. Agency fleet to be reduced by 1 vehicle.</p> <p>Planning applications submitted and granted.</p> <p>Capital Bid for redevelopment of Omagh office submitted to Sponsor Departments and subsequently approved.</p> <p>Contract awarded via CPD Framework. Capital build to commence in early 2019.</p> <p>Draft Options Paper submitted to Sponsor Departments by 31 March 2018. Further work on the Options Paper, as requested by Sponsor Departments, is ongoing.</p>





Loughs  
Agency  
Gníomhaireacht na Lochanna  
Factrie für Loughs

2018 | TUARASCÁIL  
BHLIANTÚIL

Don tréimhse ón 1 Eanáir 2018 go dtí  
an 31 Nollaig 2018









## Tuarascáil Bhliantúil

don tréimhse dar críoch  
an 31 Nollaig 2018

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

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# Léargas an Phríomhfheidhmeannaigh

Tá an-áthas orm an Tuarascáil Bhliantúil agus Cuntais Ghníomhaireacht na Lochanna do 2018 a chur i láthair. Tugann an tuarascáil sracfhéachaint ó leibhéal ard, ar na gníomhaíochtaí iomadúla a chuir an Ghníomhaireacht i gcrích le linn 2018. Mar a tharla blianta eile, lean an Ghníomhaireacht de bheith ag obair i ndalaí dúshlánacha eacnamúla, agus brú breise ar an airgeadas poiblí, agus éiginnteacht a bhaineann le Breatimeacht chomh maith leis sin.

Is iad caomhnú, cosaint agus forbairt acmhainn iascaigh an Fheabhail agus Chairlinn bunbhrí ár bhfeidhmeanna agus ár sainchúraim. Le linn 2018 lean muid de na tionscnaimh chaomhnaithe a chur i gcrích, chuir muid bonn taca faoi fhorbairt inbhuanaithe a dhéanamh ar na hiascaigh, agus rinne muid cosaint ar an imshaol nádúrtha agus na hacmhainní atá faoinár gcúram.

I 2018 thosaigh an Ghníomhaireacht ar chlár suntasach infheistíochta sa teicneolaíocht atá againn don áireamh iasc, agus sa bhonneagar, rud a leanfar de i 2019. Cuireann áiritheoirí éisc sonraí fíor-ama ar fáil faoin stoc éisc, a thugann eolas riachtanach don Ghníomhaireacht a chuireann ar ár gcumas cinní fóna eolasacha a dhéanamh maidir le bainistiú a dhéanamh ar na hiascaigh.

Tá na cinní seo barr-riachtanach ó thaobh an chaomhnaithe agus na heacnamaíochta araon de. Déanfaidh an clár beartaithe seo, a mbeidh cothabháil riachtanach agus nuashonrú ar an bhonneagar mar chuid de, a chinntiú go mbeidh cothabháil cheart déanta ar na háiritheoirí éisc agus go mbeidh siad infheidhme anois agus amach anseo. Is é an aidhm atá leis an tionscnamh seo ná an stoc éisc a chaomhnú sa dobharcheantar agus inbhuanaitheacht an stoic éisc a chinntiú do na glúine atá le teacht.

I rith 2018 thug an Ghníomhaireacht cúnamh do réimse leathan imeachtaí a dhírigh ar chumas na n-aibhneacha, na n-inbhear agus na réigiún cósta i gCeantair an Fheabhail agus Chairlinn a fhorbairt i dtaca leis an tsliatiascaireacht agus leis an turasóireacht mhuirí. I mí Mheán Fómhair bhí an-bhród ar an Ghníomhaireacht comh-óstáil a dhéanamh ar Chraobh Flaidireachta an Chomhlathais, ina raibh 16 fhoireann ó 10 dtír Chomhlathais san iomaíocht.

Ba mhaith liom ar deireadh mo bhuíochas a ghabháil leis an fhoireann as a dtiomantas, as an obair chrua agus as an díogras a bhí riachtanach leis na cuspóirí gnó a chur i gcrích i rith na bliana. Ba mhaith liom fosta buíochas a ghabháil leis an Bhord, leis na Ranna Coimirce agus leis an Fhoireann Ard-Bhainistíochta as a dtiomantas agus as a dtacaíocht.

**Sharon McMahon**

*Oifigeach Ainmnithe*



# RÁITEAS MISIN

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

## CUSPÓIRÍ

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

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

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



# COMHALTAÍ BOIRD

12 chomhalta atá ar Bhord Choimisiún an Fheabhail, Chairlinn agus Shoilse na hÉireann (FCILC), arna gceapadh ag an Chomhairle Aireachta Thuaidh/Theas (CATT). Cuireann an Bord feidhm an Fhorais i gcrích i ndáil le Ceantair an Fheabhail agus Chairlinn trí Ghníomhaireacht na Lochanna

Seo a leanas sonraí faoi chomhaltaí an Bhoird agus faoin tinreamh ar chruinnithe le linn 2018:

BOARD MEMBER	POSITION	ATTENDANCE
Laurence Arbuckle	Cathaoirleach <i>(deireadh téarma 12.12.17)</i>	1
Andrew Duncan	Leas-Chathaoirleach	5
Phil Mahon	Comhalta	5
Michael McCormick	Comhalta	4
Mick Murphy	Comhalta <i>(deireadh téarma 12.11.18)</i>	1
Terry McWilliams	Comhalta	4
Allan Ewart	Comhalta	4
Alastair Patterson	Comhalta	4
Ian McCrea	Comhalta	5
Fiona Walsh	Comhalta	6
Heather Mackey	Comhalta	6
Patrick Gibbons	Comhalta	6

Seo a leanas sonraí faoi chomhaltaí an Choiste Iniúchta agus Bainistithe Riosca agus an tinreamh ar chruinnithe le linn 2018:

COMHALTA BOIRD	RÓL	TINREAMH
Phil Mahon	Cathaoirleach	4
Patrick Gibbons	Comhalta	4
Fiona Walsh	Comhalta	4
Terry McWilliams	Comhalta <i>(d'éirigh as 27 Meitheamh)</i>	1
Mick Murphy	Comhalta	1
Alastair Patterson	Comhalta <i>(ceaptha an 27 Meitheamh)</i>	1



## CRUINNITHE BOIRD

UIMHIR	DÁTA
108	9 Feabhra
109	13 Aibreán
110	27 Meitheamh
111	5 Mean Fómhair
112	24 Deireadh Fómhair
113	12 Nollaig

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

## CRUINNITHE DEN CHOISTE INIÚCHTA AGUS BAINISTITHE RIOSCA

DATE
7 Márta
16 Bealtaine
18 Mean Fómhair
21 Samhain

## AN CHOMHAIRLE AIREACHTA THUAIDH / THEAS

Cheal Airí Feidhmeannais, níor tháinig an CATT le chéile le linn 2018.



# RIALÚ CORPARÁIDEACH

Is í Stiúrthóireacht na Seirbhísí Corparáideacha is tábhachtaí a chuireann ar chumas na Gníomhaireachta a cuspóirí a bhaint amach. Lean an Gníomhaireacht dá bhfeagrachtaí a bhaint amach i dtaca leis an Rialú Corparáideach. Fianaise air seo is ea na cruinnithe rialta den Choiste Iníúchta agus Riosca, agus an géilliúntas do chuspóirí éifeachtúlachta, comhionannais agus Bainistithe Riosca.

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

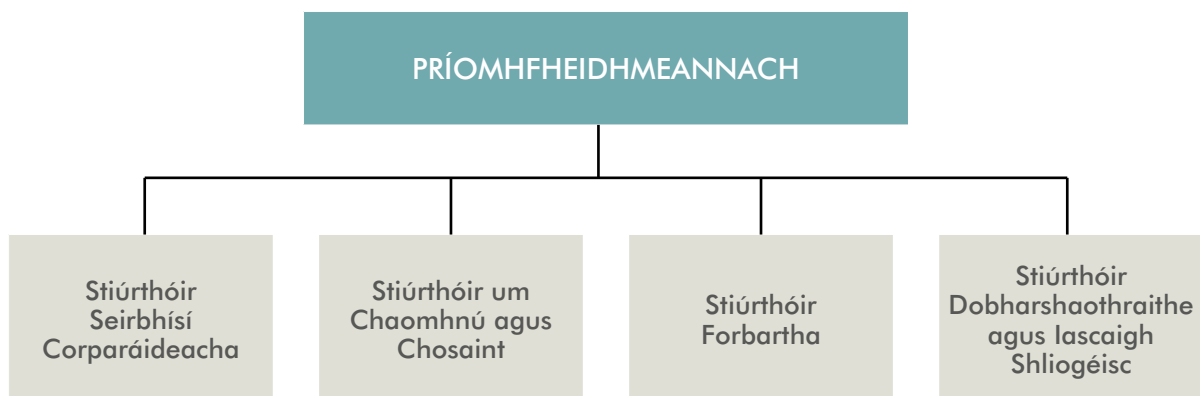
Rinne an Gníomhaireacht monatóireacht rialta ar a caiteachas le hais na mbuiséad faofa agus chuir sé aon imeacht uaidh sin in iúl do na Ranna Coimircíochta, mar atá An Roinn Talmhaíochta, Comhshaoil agus Gnóthaí Tuaithe (DAERA) agus an Roinn Cumarsáide, Gníomhaithe ar son na hAeráide, agus Comhshaoil (RCGAC).

“Sásúil” an rátáil a bhronn na hIníúcháirí Inmheánacha ar an Gníomhaireacht.

## FOIREANN

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

**Cairt eagrúcháin na Bainistíochta Sinsearaí mar a bhí 31 Nollaig 2018**



## FORBAIRT NA FOIRNE

Aithníonn an Ghníomhaireacht an tábhacht atá le forbairt foirne agus a thábhachtaí atá sé tionscnaimh chuí forbartha pearsanta a sholáthar don fhoireann uile ar bhonn leanúnach. I rith na bliana ar fad, thug an Ghníomhaireacht aghaidh ar riachtanais oiliúna agus forbartha na foirne. Díriodh ar eolas agus scileanna atá ann cheana a choinneáil agus ar spreagadh a thabhairt ar mhaithe le cuspóirí na heagraíochta agus riachtanais na mball foirne.

## PLÉ LE GEARÁIN

Tá gnáthaimh ag an Ghníomhaireacht maidir le gearáin. Tá gach eolas ar fáil ag [www.loughs-agency.org/about-us/customer-service](http://www.loughs-agency.org/about-us/customer-service). Ní bhfuarthas gearán ar bith in 2016.

## FORBAIRT

De réir ár gcroífhaidhme, dhírigh an Ghníomhaireacht ar na sainghníomhartha a fheabhsaíonn agus a fhorbraíonn cumas maidir le slatiascaireacht agus le turasóireacht mhuirí i gCeantair an Fheabhail agus Chairlinn.

Bíonn imeachtaí ann a thugann deis don Ghníomhaireacht acmhainní nadúrtha na gceantar a thaispeáint, plé go díreach lenár bpáirtithe leasmhara, agus scéal a chur amach ar ardán áitiúil, náisiúnta agus idirnáisiúnta. Tá an Ghníomhaireacht i ndiaidh plé a dhéanamh le réimse eagraíochtaí reachtúla agus pobail agus í ag cur a cuid imeachtaí agus tionscadal ar fáil. Le linn straitéis imeachtaí a chur ar fáil, bhí baint againn le breis agus 20 imeacht le linn 2018 idir óstáil, tacaíocht agus taispeántas a dhéanamh. Orthu seo bhí: Aonach Slatiascaireachta an Iar-Thuaiscirt, Féile Eolaíochta TÉ agus Féile Oisrí Chairlinn. Bhí an Ghníomhaireacht mar pháirtneir seachadta i gcás dhá imeacht idirnáisiúnta, mar a bhí Féile Mhuirí an Fheabhail, a thug breis agus 200,000 cuairteoir go Ceantar an Fheabhail, agus Craobh Flaidireachta an Chomhlathais, ar ar fhreastail 16 fhoireann ó 10 dtír de chuid an Chomhlathais.

Iarmhairt de chuid Chraobh Flaidireachta an Chomhlathais is ea go bhfuil feabhas ar an bhonneagar agus ar an rochtain mar thacaíocht don imeacht. D'fheabhsaigh Gníomhaireacht na Lochanna an bonneagar agus an rochtain trí réimse tionscadal. I gCeantar an Fheabhail, críochnaíodh na hoibreacha feabhsaithe ag Droim na Siar ar an Fheabhail, i gcomhpháirt le Comhairle Contae Dhún na nGall. Faoi Chairlinn,





rinneadh oibreacha leasaithe den saghas céanna in aibhneacha na háite amhail an Gleann Rí, an Roithleann agus an Abhainn Bhán. Rinneadh na hoibreacha rochtana agus feabhsúcháin uile a fhorbairt leis an chumann áitiúil slatiascaireachta agus le forais reachtúla eile, nuair ba chúig agus b'ábhartha.

Mheall Uisceadán agus Ionad Cuairteoirí Riverwatch breis agus 15,000 cuairteoir i mbliana. D'éascaigh an ghníomhaireacht cuairteanna ranga agus chuaigh ag plé le scoileanna le himeachtaí ar nós Chraobh Flaidireachta Idirnáisiúnta Scoileanna an Chomhlathais agus an City2Sea.

I mbliana cuireadh ár gClár Ambasadóir an Fheabhail ar fáil i gcomhpháirt le Comhar Éireann. D'éirigh le 32 dalta i gclár 2018. Chomhlánaigh na céimithe seo cáilíocht a fháil san iascaireacht, sa chanúil, sa mhótarbhadóireacht, agus Gradam John Muir Taiscéalaí. An bunchuspóir i mbliana ná teacht ar ghnéithe sóisialta, timpeallachta agus eacnamúla an Fheabhail.

Le linn 2018, chuathas ag díol agus ag déanamh bolscaireachta ar 6 aonach slatiascaireachta le margaíocht a dhéanamh ar son Cheantair an Fheabhail agus Chairlinn mar scothionaid don iascaireacht géime, gharbh agus farraige.

## CAOMHNÚ AGUS COSAINT

### URGHABHÁLACHA

Is cúis inmí shuntasach go fóill í an iascaireacht mhídhleathach i gceantair an Fheabhail agus Chairlinn. Seo a leanas na hurghabhálacha a rinne muid le ceithre bliana anuas:-

	2014	2015	2016	2017	2018
Báid agus Carranna	9	4	8	3	1
Líonta	94	53	49	78	41
Eile	24	12	20	17	7
Sлата iascaireachta	54	36	57	46	42
Bradán	94	15	26	24	14
Breac Geal	9	5	1	3	3
Iasc eile	17	1	26	4	27
Málaí Oisrí	4	36	4	4	8



## TEAGMHAIS TRUAILLITHE 2016

Bhí méadú in 2018 ar theagmhais truaillithe uisce, i ngeall den chuid is mó ar sciodar talmhaíochta. I mí an Bealtaine bhí eachtra truaillithe suntasach ar abhainnchóras Dhroim Rátha, rud ba chúis le marú suntas éisc a bhí i mbéal an phobail.

Rinne an Ghníomhaireacht fiosrú faoi 191 teagmhas in 2018, mar atá luaite sna mionsonraí thíos.

FOINSE TRUAILLITHE	LÍON
Talmhaíocht	57
Séarachas	12
Dramhaíl (seachas talmhaíocht)	13
Ceimiceach	4
Ainmhithe marbha	3
Ola	14
Eile	24
Ní bhfuarthas truailliú	64
<b>Iomlán</b>	<b>191</b>

## CLÁR ÁIRITHE IASC

I 2018, fuarthas na sonraí a leanas ónár n-áiritheoirí éisc:

- Cé nach raibh Abhainn na Finne ábalta a teorainn caomhnaithe a bhaint amach, bhí feabhsú ann ó áireamh 2017.
- De réir sonraí a leag amach obair ag Ollscoil Ghlaschú ar an chora ag Muileann an tSín, bhain Abhainn na Móirne a teorainn caomhnaithe amach. Bhí feabhsú ann chomh maith ar áireamh 2017.
- D'éirigh le haibhneacha na Fochaine agus na Ró a dteorainneacha caomhnaithe a bhaint amach. Cé gur fheabhsaigh áireamh na Ró, bhí laghdú ar áireamh na Fochaine.

Tá an Ghníomhaireacht, le cabhair óna Ranna Coimircíochta, tar éis infheistíocht shuntasach a shlánú ina clár áiritheoirí éisc lena chinntiú go bhfuil sé infheidhme.



## FOILSEACHÁIN

Cuireadh ar fáil na tuarascálacha stádais do Cheantair an Fheabhail agus Chairlinn agus foilsíodh iad le linn na bliana. Anuas air sin, críochnaíodh tuarascálacha ciúinuisce, atá mar chuid d'oibleagáidí Gníomhaireacht na Lochanna faoi Chreat-Treoir Uisce an AE, maidir le Loch Finne agus An Loch Fada Thoir. D'fhoilsigh an Gníomhaireacht chomh maith Tuarascáil Stádais Gaiste Rothlaigh don Fhochaine.

## GNÁTHÓG SALMAINIDÍ

Chuir Gníomhaireacht na Lochanna oibreacha suntasacha i gcrích ar ghnáthóga le linn na bliana. Orthu seo bhí fálú bruachánach, plandáil crann agus struchtúir ionsrutha gnáthóige do shalmainidí a fhorbairt. Thug an Gníomhaireacht chomh maith faoi scéimeanna leis an chreimeadh a smachtú le cosaint a dhéanamh ar ghnáthóg salmainidí óga.

# DOBHARSHAOTHRÚ AGUS IASCAIGH SHLIOGÉISC

## SAMPLÁIL EASE 2018

Leanadh den tsampláil uisce ag 11 ionad spásúil samplála uisce taobh istigh de Loch Feabhail le linn 2018. Cuireadh samplaí chuig AFBI le haghaidh tástála agus torthaí a chur i dtoll a chéile sa bhunachar sonraí caighdeáin uisce EASE. Rinneadh samplaí fáis ó dhiúilicíní agus Oisrí Aigéin Chiúin a phróiseáil ó dhá ionad laistigh de Loch an Fheabhail lena fháil amach conas a bhíonn éifeacht ag athruithe san éiceachóras ar rátaí táirgthe sliogéisc.

## MONATÓIREACTH IDIRTHAOIDEACH

Rinneadh monatóireacht féachaint an raibh beirtreacha oisrí Aigéin Chiúin agus Diúilicíní Fiáine ann le linn rabharta earraigh ar Bhruch Leamhchoille agus ag Béal na Ró. Thug na chéad torthaí le fios go raibh síolrú ar siúl sa ghrúpa seo oisrí agus go raibh méid áirithe fáis ann. Baineadh fia-oisrí Aigéin Chiúin ar shiúl ó achar seo Bhruch Leamhchoille leis an speiceas ionraitheach seo a chosc.



## MEASÚNÚ AR SHÍOLRÚ OISRÍ DÚCHASACHA

Tháinig deireadh leis an obair ghoirt ar an mheasúnú ar an 24ú Meán Fómhair. Bhí fianaise ar dhá bhorradh ar ghníomaíocht an tsíolraithe a tharla go luath i mí Iúil agus i ndeireadh Lunasa, rud a léirigh gur tharla athshíolrú taobh istigh den stoc

## IASCACH OISRÍ DÚCHAIS

Cuireadh moill ar oscailt an iascaigh oisrí dúchais go dtí 9 Deireadh Fómhair 2018 i ngeall ar eachtra síolraithe suntasach. Bhí an t-iascach Oisrí Dúchais ar oscailt ar feadh 14 lá le linn shéasúr 2018, leis an bhrú a laghdú ar ábhar síolaisrí dúchais agus chun bithmhais stoic shíolraithe inghlactha a choinneáil. Is é 155 tonna an méid a cláraíodh a tugadh i dtír.

# TUARASCÁIL FAOI LUACH SAOTHAIR

## BEARTAS LUACH SAOTHAIR

Tugann an Beartas Luach Saothair faoi chúrsaí luach saothair ar bhonn uile-eagraíochta agus tá sé ar cheann de na croíchodanna den Straitéis Acmhainní Daonna, ar tacaíochtaí iad araon don straitéis iomlán gnó. Is iad seo a leanas na príomhfheidhmeanna atá ag an Bheartas Luach Saothair:

- tacú le Gníomhaireacht na Lochanna trí chabhrú le gnó iomaíoch, nuálach a thógáil a mheallann fostaithe, a choinníonn agus a spreagann iad;
- cur le cuspóirí straitéiseacha a bhaint amach, taobh istigh d'acmhainn riosca na Gníomhaireachta;
- torthaí dearfacha a chothú agus a chur chun cinn ar fud an chomhthéacs eacnamaíoch agus sóisialta ina mbíonn an Gníomhaireacht ag obair; agus
- cultúr eiticiúil agus dea-chleachtas corparáideach a chothú.



## FEALSÚNACHT LUACH SAOTHAIR AGUS BUNPHRIONSABAIL

### FEALSÚNACHT LUACH SAOTHAIR

Is í fealsúnacht luach saothair na Gníomhaireachta fostaithe a chreideann inár gcultúr a earcú, a spreagadh, a choinneáil agus luach saothair a thabhairt dóibh. Déanann muid iarracht an fhiontraíocht a spreagadh trí thimpeallacht oibre a chruthú a spreagann an fhoireann sa dóigh gur féidir le gach fostaí cur leis an straitéis, leis an fhís, le cuspóirí agus le luachanna na Gníomhaireachta. Féachann ár bhfealsúnacht lena bpacáiste iomlán luach saothair don fhostaí a shocrú ar leibhéal iomaíoch. Creidimid go bhfuil nasc idir rath fadtéarmach na Gníomhaireachta agus caighdeán na bhfostaithe a fhostaímid agus an timpeallacht oibre a chruthaímid. Tá sé barr-riachtanach, mar sin, go ndéanaimid iarracht comhthreoraithe leas ár bhfostaithe a ailíniú le leas ár bpáirtithe leasmhara eile.

### BUNPHRIONSABAIL LUACH SAOTHAIR

Is ar na prionsabail a leanas atá Beartas Luach Saothair Ghníomhaireacht na Lochanna bunaithe:

- Tá an Beartas Luach Saothair ailínithe leis an straitéis iomlán gnó, le cuspóirí agus le luachanna na Gníomhaireachta gan aon dochar do leas a bpáirtithe leasmhara.
- Tacaíonn gnáthaimh agus cleachtais an Bheartais Luach Saothair le bainistiú éifeachtach rioscaí agus oibrítear iad dá réir.
- Tugtar luach saothair d'fhostaithe ar thuarastal ar bhonn na luaíochta iomláine, lena n-áirítear, luaíochtaí seasta, athraitheacha, luaíochtaí fada agus gairide, a bhaineann leis an phost.
- Áiríonn an chuid sheasta (ráthaithe) den luaíocht buntuarastal de réir rátaí Státseirbhís Thuaisceart Éireann (NICS).
- D'fhéadfadh liúntais eile a bhaineann leis an phost bheith sa luach saothair iomlán.

## RÉIMSÍ BEARTAIS LUACH SAOTHAIR

### RAON FEIDHME

Tá an Beartas Luach Saothair i bhfeidhm maidir le gach fostaí buan de chuid Ghníomhaireacht na Lochanna.

### STRUCHTÚR LUACH SAOTHAIR

Tá na catagóirí/míreanna seo a leanas ar áireamh an struchtúir luach saothair a bhaineann le fostaithe ar thuarastal (Stiúrthóirí san áireamh) ag Gníomhaireacht na



Lochanna:

- pacáiste ráthaithe luach saothair (seasta agus ailínithe le gráid agus scálaí pá an NCIS);
- luach saothair athraitheach (a bhaineann le hOifigigh Iascaigh amháin agus ag brath ar uaireanta neamhshóisialta a oibrítear).

Tá an luach saothair seasta ráthaithe agus íoctha beag beann ar fheidhmíocht na Gníomhaireachta, cé nach bhfuil an luach saothair athraitheach ráthaithe, agus nasctha leis an duine líon áirithe uaireanta neamhshóisialta a oibriú laistigh d’achair sainaitheanta ama.

## LUACH SAOHAIR DON FHOIREANN

### FOIREANN BHUAN

Déantar ceapacháin foirne de réir Bheartas Earcaithe agus Tofa Ghníomhaireacht na Lochanna. Éilíonn an Beartas go ndéanfaí ceapacháin ar bhonn fiúntais agus ar bhonn iomaíochta atá oscailte agus cothrom. D’fhéadfadh sé go mbeadh baill foirne i dteideal dul ar scor roimh aois an phinsin stáit, gan dochar do leas pinsin a saothraíodh cheana, ag brath ar théarmaí a bpinsin. Tá an t-eolas i dtaca le tréimhsí fógra laistigh de chonradh duine aonair.

### ÍOSRÁTAÍ PÁ

Tá íosrátaí pá bunaithe ar an ghrád ar a dtosaíonn duine agus tá siad ailínithe le scálaí pá an NCIS (sa Tuaisceart) agus le scálaí pá Iascaigh Intíre Éireann (Poblacht na hÉireann).

### DUL CHUN CINN

Tar éis a gceapacháin tosaigh, is gnách go ndéantar an fhoireann a chur ar an bhunphointe ar an scála cuí a bhaineann leis an phost. Ina dhiaidh sin, bíonn gluaiseacht incriminteach suas an scála go mbaintear an t-uasphointe amach. Is iondúil gur i mí Lúnasa gach bliana a tharlaíonn sé seo d’fhoireann TÉ, agus cothrom an lae gach bliain a ceapadh an ball foirne i bPoblacht na hÉireann.

### PÁ BUNAITHE AR FHEIDHMÍOCHT

Ní hann d’aon scéim pá ná eile a bhaineann le feidhmíocht, ná a cómhaithe, don fhoireann.

### FOIREANN SHEALADACH

Tá dhá bhealach a cheapadh Ghníomhaireacht na Lochanna ball foirne sealadach



- Trí mheán na hearcaíochta oscailte, agus sa chás sin déantar an ceapachán de réir Bheartas Earcaíochta agus Tofa Ghníomhaireacht na Lochanna. Sa chás seo bíonn íosrátaí pá ag brath ar an ghrád ar a dtosaíonn duine agus tá siad ailínithe do scálaí pá an NICS (Tuaisceart Éireann) agus scálaí pá lascaigh Intíre Éireann (Poblacht na hÉireann)
- Trí mheán gníomhaireacht earcaíochta. Mar chomhlacht poiblí tá ceangal ar Ghníomhaireacht na Lochanna Gníomhaireacht shannta a úsáid ón Phrótacal um Úsáid Oibríthe Gníomhaireachta, Diamond Recruitment mar atá anois. Tugtar an cúram do Diamond Recruitment an folúntas a fhógairt, iarrthóirí oiriúnacha a aimsiú, CVanna a sheiceáil, bualadh le hiarrthóirí lena n-oiriúnacht a shocrú agus CVanna na n-iarrthóirí is oiriúnaí a chur ar fáil do Ghníomhaireacht na Lochanna. Is ag an Ghníomhaireacht Earcaíochta atá iarrthóirí fostaithe a dhéantar a fhostú ar an dóigh seo, agus mar sin de is eatarthu sin atá an conradh.

## PACÁISTE LUACH SAOTHAIR IOMLÁN

Tá teacht ag an fhoireann ar fad ar an Scéim Phinsin Thuaidh Theas (NSPS). I gcás an Phríomh-Fheidhmeannaigh (nó a chómhaith), Stiúrthóirí agus na foirne buaine, tá conarthaí ann ina bhfuil uaireanta éagsúla, agus tá uaireanta an chonartha ag brath ar an chineál oibre a dhéanann siad, agus aon socrúithe speisialta a dhéanfaí leis an chothromaíocht idir an obair agus an saol a chinntiú. Mar sin féin tá teacht ag gach ball foirne ar Shaoire Mháithreachais, Shaoire Atharthachta agus ar Shaoire Uchtaithe. Tá an obair sholúbtha ar fáil, ach déantar gach cás a mheas ina aonar de réir an riachtanais gnó agus is faoin Ghníomhaireacht atá sé é sin a thabhairt nó gan a thabhairt.

Beidh an fhoireann ar fad, nuair a cheapfar iad, i dteideal saoire 25 lá, agus 12 lá saoire eile idir reachtúil agus phoiblí a aithnítear san earnáil. Déantar teidlíocht saoire na foirne sealadaí a mheas pro rata don bhliain, más oiriúnach.

## CONARTHAÍ SEIRBHÍSE

Is ar bhonn fiúntais, i gcomórtas oscailte cothrom a dhéantar gach ceapachán i nGníomhaireacht na Lochanna. Mura ndeirtear a mhalairt, níl foirceann leis na conarthaí atá ag oifigigh a chlúdaítear sa tuarascáil seo. Bheadh teidlíocht ar chúiteamh i gcás go ndeanfaí foirceannadh luath, ach amháin i gcás mí-iompair.

## TEIDLÍOCHTAÍ TUARASTAIL AGUS PINSIN

Anseo thíos tá sonraí faoi leasanna luach saothair agus pinsin Ard-Bhainistíocht na Gníomhaireachta.



Luach saothair lena n-áirítear teidlíochtaí tuarastail agus pinsin na hArd-Bhainistíochta

ARD-BHAINISTÍOCHT / STIÚRTHÓIRÍ	2018		2017	
	OLL. (£)	SOCHAIR CHOMHCHI NEÁIL (£)	OLL. (£)	SOCHAIR CHOMHCHI NEÁIL (£)
John Pollock (PF d'éirigh as 28 Fea 2017)	-	-	16,423 (FTE £63,346)	-
Sharon McMahon (ceapadh mar Oifigeach Ainmnithe ag tosú 1 Márta 2017)	59,587	-	55,700 (FTE £56,252)	-
Kevin Wilson (Forbairt)	52,391	-	50,724	6,631
John McCartney (Caomhnú agus Cosaint)	53,701	-	53,276	-
Barry Fox (Dobharshaothrú agus lascaigh Shliogéisc)	60,764	-	57,960	-
John Paul O'Doherty (ceapadh ina Stiúrthóir Seirbhísí Corparáideacha Eatramhach 9 Bealtaine 2017)	51,276	-	45,155 (FTE £47,749)	-
<b>Total</b>	<b>277,719</b>	<b>-</b>	<b>279,238</b>	<b>6,631</b>

	2018 (£)	2017 (£)
Tuarastal an Stiúrthóra is airde tuarastal	64,769	59,333
Meán-Luach Saothair Iomlán	27,819	27,544
Cóimheas	2.3	2.1

(31 Nollaig ráta stg in aghaidh euro 2018: 1.1179 / 2017: 1.1271, meánráta 2018:1.1303 / 2017: 1.1407)





ARD-BHAINISTÍOCHT / STIÚRTHÓIRÍ	2018		2017	
	OLL. (€)	SOCHAIR CHOMHCHI NEÁIL (€)	OLL. (€)	SOCHAIR CHOMHCHI NEÁIL (€)
John Pollock (PF d'éirigh as 28 Feabhra 2017)	-	-	18,734 (FTE €2,259)	-
Sharon McMahon (ceapadh mar Oifigeach Ainmnithe ag tosú 1 Márta 2017)	67,351	-	63,537 (FTE €4,167)	-
Kevin Wilson (Forbairt)	59,218	-	57,861	7,564
John McCartney (Caomhnú agus Cosaint)	60,698	-	60,772	-
Barry Fox (Dobharshaothrú agus lascaigh Shliogéisc)	68,682	-	66,115	-
John Paul O'Doherty (ceapadh ina Stiúrthóir Seirbhísí Corparáideacha Eatramhach 9 Bealtaine 2017)	57,957	-	51,508 (FTE €4,467)	-
<b>Total</b>	<b>313,906</b>	<b>-</b>	<b>318,527</b>	<b>7,564</b>

	2018 (€)	2017 (€)
Tuarastal an Stiúrthóra is airde tuarastal	72,405	66,874
Meán-Luach Saothair Iomlán	31,444	31,419
Cóimheas	2.3	2.1

## TUARASTAL

San áireamh sa tuarastal tá olltuarastal agus liúntas 'glaodhualgais' do bheirt de na Stiúrthóirí. Níl aon díolaíocht eile iníoctha le Stiúrthóirí.

## BÓNAIS

Ní íocann an comhlacht bónais d'aon bhall den Ard-Bhainistíocht ná d'aon bhall foirne.



## SOCHAIR CHOMHCINEÁIL

Cuimsíonn luach airgid aon sochair chomhchineáil aon leas a thugann an fostóir agus a chaitheann loncaim agus Custaim (HMRC) mar dhíolaíocht inchánach. Ní raibh sochar comhchineáil ag aon bhall foirne san Ard-Bhainistíocht in 2018. Baineann an sochar comhchineáil a bhí ag an Uas. Kevin Wilson i 2017 le carr comhlachta á úsáid aige. Tháinig stad leis seo tar éis an 31ú Márta 2017.

## ÍOCAÍOCHT CHOTHROM

Tá ceangal ar chomhlachtaí tuairiscithe an caidreamh idir luach saothair an stiúrthóra is airde tuarastal agus meán-luach saothair an chomhlachta a chur in iúl.

Ba é £57,458 go £70,052 / €64,232 go €78,311 (2017 £54,978 go £59,333 / €61,966 go €66,874) na bandaí luach saothair don Stiúrthóir is airde tuarastal i nGníomhaireacht na Lochanna i mbliain airgeadais 2018. Ba é 2:3 an cóimheas (2017 2:1). Ba é £27,819 / €31,444 (2017 £27,544 / €31,419) meán-luach saothair na foirne.

Ní bhfuair aon fhostaí luach saothair sa bhreis ar an Stiúrthóir is airde tuarastal i gceachtar den dá bhliain. Ó £17,974 go £64,769 / €20,316 go €72,405 in 2018 a bhí an luach saothair (2017 £17,352 go £59,333 / €19,793 go €66,874).

Cuimsítear ollphá i luach saothair iomlán.

Tá na ríomhaireachtaí seo bunaithe ar Threoir na bhForas Feidhmithe Thuaidh/Theas 2017, agus rinneadh iad a ríomh ar bhonn luach saothair bliana fostaithe i gcoibhéisí lánaimseartha (foireann shealadach agus gníomhaireachta san áireamh) ar dháta an tuairiscithe.



## SOCHAIR PHINSIN

### TEIDLÍOCHTAÍ PINSIN

ARD-BHAINISTEoir	PINSEAN FABHRAITHE AG Aois PINSIN MAR A bhí ar 31/12/2018 AGUS CNAPSHUIM BHAINTEACH		MÉADÚ FÍOR PINSIN AGUS CNAPSHUIM BHAINTEACH AG Aois PINSIN		CETV AR 31/12/17	CETV AR 31/12/18	MÉADÚ FÍOR sa CETV	LUACH SOCHAR FABHRAITHE PINSIN 2017	LUACH SOCHAR FABHRAITHE PINSIN 2018
	PINSEAN CNAPSHUIM	PINSEAN CNAPSHUIM	PINSEAN	CNAPSHUIM					
Mr B Fox **	£16,000	£32,000	£2,200	£1,000	£191,000	£236,000	£40,534	£29,521	£40,534
Mr J McCartney *	£21,000	£63,000	£700	£2,000	£458,000	£497,000	£35,053	£15,915	£12,053
Mrs S McMahon **	£14,000	£33,000	£1,200	£0	£231,000	£265,000	£29,620	£61,906	£19,620
Mr JP O'Doherty **	£5,000	£4,000	£1,800	£1,000	£30,000	£52,000	£19,205	£22,539	£34,205
Mr K Wilson **	£9,000	£15,000	£1,000	£400	£107,000	£128,000	£17,783	£28,120	£17,183

Chuir achtúir neamhspleách Scéim Phinsin N/S, Deloitte Total Reward and Benefits Ltd., an tábla thuas ar fáil.

Níl aon ráthaíocht ar Luachanna Aistriú Coibhéise Airgid (CETV) agus is le haghaidh léirithe amháin atá siad.

Rinneadh CETVanna a ríomh bunaithe ar shochair mheasta thuartha mar a bhí ar an 31 Nollaig 2017 agus 31 Nollaig 2018.

Níl aon fhachtóirí CETV foilsithe le haghaidh ball atá os cionn NRA. Sna cásanna sin rinne muid fachtóir measta eachtarshuímh a ríomh.

I gcás na sochar Alfa, glacann na figiúirí pinsin fabhraithe leis go bhfuil an tuarastal a thug an comhlacht cothrom le Fíor-Thuilleadh Inphinsin i gcaitheamh na bliana go dtí 31 Márta 2018.

\*Sochair dheireanacha tuarastail amháin

\*\*Sochair dheireanacha tuarastail agus alfa.





ARD-BHAINISTEOIR	PINSEAN FABHRAITHE AG AOIS PINSIN MAR A BHÍ AR 31/12/2018 AGUS CNAPSHUIM BHAINTEACH		MÉADÚ FÍOR PINSIN AGUS CNAPSHUIM BHAINTEACH AG AOIS PINSIN		CETV AR 31/12/17		CETV AR 31/12/18		MÉADÚ FÍOR sa CETV		LUACH SOCHAR FABHRAITHE PINSIN 2017		LUACH SOCHAR FABHRAITHE PINSIN 2018	
	PINSEAN	CNAPSHUIM	PINSEAN	CNAPSHUIM	PINSEAN	CNAPSHUIM	PINSEAN	CNAPSHUIM	PINSEAN	CNAPSHUIM	PINSEAN	CNAPSHUIM	PINSEAN	CNAPSHUIM
Mr B Fox **	€17,886	€35,773	€2,459	€1,118	€215,276	€263,824	€45,313	€33,273	€45,313	€33,273	€45,313	€45,313	€45,313	
Mr J McCartney *	€23,456	€70,428	€783	€2,236	€516,212	€555,596	€39,186	€17,938	€39,186	€17,938	€13,474	€13,474	€13,474	
Mrs S McMahon **	€15,651	€36,891	€1,341	€0	€260,360	€296,243	€33,112	€69,774	€33,112	€69,774	€21,933	€21,933	€21,933	
Mr JP O'Doherty **	€5,590	€4,472	€2,012	€1,118	€33,813	€58,131	€21,469	€25,404	€21,469	€25,404	€38,238	€38,238	€38,238	
Mr K Wilson **	€10,061	€16,769	€1,118	€447	€120,600	€143,091	€19,880	€31,694	€19,880	€31,694	€19,209	€19,209	€19,209	

## PINSEAN FABHRAITHE AG AOIS PINSIN MAR A BHÍ AR 31/12/2018 AGUS CNAPSHUIM BHAINTEACH

Is ionann an pinsean fabhraithe ag aois pinsin mar a bhí ar 31/12/2018 agus cnapshuim bhainteach agus luach an phinsin bhliantúil agus na cnapshuime a bhfuil an duine ina dteideal ar scor dóibh, bunaithe ar an tseirbhís go dtí sin.

## MÉADÚ FÍOR AR PHINSEAN AGUS AR CHNAPSHUIM AG AOIS PINSIN

Is ionann an méadú fíor ar phinsean agus ar chnapshuim ag aois pinsin agus an méadú, de bhreis ar an bhoilsiciú, de réir tomhas CPI. Le haghaidh 17/18, rinneadh coigeartú +1% (16/17, -0.1%) do bhaill an Tuaiscirt agus ní dhearnadh aon choigeartú (ná in 16/17 ach oiread) do bhaill an Deiscirt. B'ionann CPI an Deiscirt agus figiúr Mheán Fómhair roimhe 0.0%).

## LUACHANNA AISTRITHE COIBHÉISE AIRGID

Is ionann Luachanna Aistrithe Coibhéise Airgid (CETV) agus luach caipitil sochar scéim an phinsin, measta ag achtúire, atá fabhraithe ag ball ag aon phointe ama. Na sochair fhabhraithe ag an bhall na sochair a mheastar in éineacht le pinsean teagmhasach céile atá iníoctha ón scéim. Is ionann CETV agus íocaíocht nó socrú a dhéanann scéim pinsin chun sochair phinsin a shlánú i scéim eile, nó socrú faoina bhfágann ball scéim agus a roghnaíonn sé/sí na sochair a fabhraíodh sa scéim sin a aistriú. Baineann na figiúirí pinsin atá léirithe leis na sochair atá fabhraithe ag an bhall de bhun a mballraíochta sa scéim, ní amháin sa tseirbhís a rinne siad sa ról sinsearach lena mbaineann an nochtadh. Cuimsíonn na figiúirí CETV luach aon sochair phinsin i scéim nó i socrú eile a d'aistrigh an duine go dtí socrú pinsin an chomhlachta an Fhorais Thuaidh/Theas. Cuimsíonn siad chomh maith aon sochar breise pinsin fabhraithe don bhall de bhun iad blianta breise seirbhíse pinsin a cheannach sa scéim ar a gcostas féin. Déantar CETVanna a ríomh de réir na Rialachán Scéimeanna Pinsean Gairme (Aistriú Luachanna) (Leasaithe) 2008 agus ní thugann siad aird ar aon sochar fíor nó féideartha a d'fhéadfadh teacht ó Cháin Liúntas Saoil a d'fhéadfadh bheith iníoctha nuair a ghlacfar le sochar pinsin.

## MÉADÚ FÍOR AR CETV

Tá macalla anseo ar an mhéadú fhíor sa CETV a mhaoiníonn an fostóir. Ní chuimsíonn sé an méadú ar phinsean fabhraithe i ngeall ar bhoilsiciú, ranníocaíochtaí a íocann an fostaí (lena n-áirítear luach aon sochar a aistrítear ó scéim eile pinsin nó socrú eile), agus úsáideann sé fachtóirí margaidh comónta le haghaidh thús agus dheireadh na tréimhse.



## LUACH SOCHAR PINSEAN FABHRAITHE

Déantar an luach sochar pinsean fabhraithe le linn na bliana a ríomh mar an mhéadú fhíor ar an phinsean agus sin iolraithe faoi 20, móide a méadú fíor ar aon chnapshuim, lúide aon ranníocaíochtaí a rinne an duine. Ní áirítear sna méaduithe fíora aon mhéaduithe i ngeall ar bhoilsciú ná aon mhéadú ná laghdú i ngeall ar chearta pinsin a aistriú.

## SOCRUITHE PINSIN

Tá fostaithe de chuid Ghníomhaireacht na Lochanna ina mbaill den Scéim Phinsin Thuaidh / Theas. Bhunaigh na Forais Fhorfheidhmithe Thuaidh /Theas agus Fáilte Éireann an Scéim Phinsin Thuaidh / Theas ó 29 Aibreán 2005. Is scéim sochar sainmhínithe pinsin í a mhaoinítear go bliantúil ar bhonn 'íoc mar a thuillir' ó airgead ó Státchistí na RA agus na hÉireann. Is í an Roinn Talmhaíochta, Comhshaoil agus Gnóthaí Tuaithe ó thuaidh, agus an Roinn Cumarsáide, Gníomhaithe ar son an na hAeráide, agus Comhshaoil ó dheas a thugann an maoiniú. Déanann riarthóir seachtrach an scéim a riar.

Tá roinnt codanna éagsúla sa Scéim Phinsin Thuaidh / Theas, agus struchtúir dhifriúla sochair iontu.

Is socrú tuarastail deiridh é cuid an Chroí-Thuarastail Deiridh, agus déantar na sochair a mhúnlú de réir na coda clasaicí de Bhun-Scéim Phinsin na Státseirbhíse i dTuaisceart Éireann. Tugann an scéim pinsean (ochtóduithe de réir blianta seirbhíse), aisce nó cnapshuim (trí ochtóid de réir bhlianta na seirbhíse) agus pinsin chéile agus pháistí. 60ú breithlá an bhaill an ghnáthaois scoir. Tagann méadú ar phinsin á íoc (agus a chuirtear siar) de réir boilsciú ginearálta praghsanna.

Is ionann an Chroíchuid Alfa agus socrú pinsin athluacháilte ar mheántuilleadh gairme (CARE) agus is ar chuid Alfa de Bhun-Scéim Phinsin na Státseirbhíse i dTuaisceart Éireann a mhúnlaítear na sochair. Tugann an Scéim pinsean bunaithe ar chéatadán (2.32%) de phá inphinsin do gach bliain den bhallraíocht ghníomhach (méadaítear an pinsean i dtús gach bliana den scéim de réir boilsciú ginearálta praghsanna) agus pinsin chéile agus pháistí. Is ionann an ghnáthaois scoir agus aois pinsin stáit an bhaill sa dlínse ábhartha – 67, 68 nó idir 67 agus 68 sa RA agus 68 i bPoblacht na hÉireann. Tagann méadú ar phinsin á íoc (agus a chuirtear siar) de réir boilsciú ginearálta praghsanna

Tá sochair ag an chuid is mó de bhaill na Croíchoda sna Codanna Tuarastail Deiridh agus Alfa araon, agus rachaidh baill isteach sa Scéim tar éis 1 Aibreán 2015, i mórchuid na gcásanna, isteach mar bhaill den Chroíchuid Alfa.



## LUACH SAOTHAIR COMHALTAÍ BOIRD, COSTAIS LEASA SHÓISIALAIGH SAN ÁIREAMH

COMHALTA BOIRD	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Mr Laurence Arbuckle (Cathaoirleach) *	2,872	10,739	3,246	12,250
Mr Michael Murphy	4,791	5,495	5,415	6,268
Mr Andrew Duncan (Leas-Chathaoirleach)	9,448	9,794	10,679	11,172
Mr Michael McCormick	7,396	7,248	8,360	8,268
Mrs Phil Mahon	5,573	5,495	6,299	6,268
Mr Terry McWilliams	5,573	5,495	6,299	6,268
Mr Allan Ewart	5,573	5,495	6,299	6,268
Mr Ian McCrea	5,573	5,495	6,299	6,268
Mr Alastair Patterson	5,573	5,495	6,299	6,268
Mrs Fiona Walsh	7,396	7,248	8,360	8,268
Mr Patrick Gibbons	7,396	7,248	8,360	8,268
Ms Heather Mackey	7,396	7,248	8,360	8,268
	<b>74,560</b>	<b>82,495</b>	<b>84,275</b>	<b>94,102</b>

\* Ainneoin gur tháinig deireadh le téarma an Uas. Laurence Arbuckle ar an 12 Nollaig 2017, fuair sé íocaíocht aon uaire ex gratia i Márta 2018 i ndáil le ham agus le dua ar son Ghníomhaireacht na Lochanna ó Nollaig 2017 go Márta 2018. Níor shíneadh é seo lena théarma oifige mar Chathaoirleach na Gníomhaireachta. Níl tuarastail na gComhaltaí Boird inphinsin.



## BANDAÍ TUARASTAIL NA mBALL FOIRNE

An líon fostaithe a raibh a ndíolaíochtaí don 12 mhí dar críoch 31 Nollaig i mbanda díobh seo a leanas:

BANDAÍ TUARASTAIL (£)	2018	2017
	LÍON FOSTAITHE	LÍON FOSTAITHE
Níos lú ná 20,000	1	5
20,000 – 29,999	25	31
30,000 – 39,999	17	16
40,000 – 49,999	3	3
50,000 – 59,999	3	4
60,000 – 69,999	1	-
	<b>50</b>	<b>59</b>





# AGUISÍN 1 – ASCHUR le hais SPRIOCANNA

## TOSAÍOCHTAÍ, CUSPÓIRÍ AGUS SPRIOCANNA LE hAGHAIDH 2018

### TOSAÍOCHT STRAITÉISEACH 1

SONRAÍ EOLAÍOCHA, TAIGHDE, MONATÓIREACTH AGUS COMHAIRLE ÉIFEACHTACH A CHUR AR FÁIL A BHEITH MAR BHONN TACA LE BEARTAS NA GNÍOMHAIREACHTA AGUS CINNTÍ NA BAINISTÍOCHTA.

Féachann Tosaíocht Straitéiseach 1 leis an Ghníomhaireacht a chur ar thús cadhnaíochta an scothfheabhais eolaíoch, agus leis an obair seo a chraobhscaoileadh i measc an phobail is leithne.

CUSPÓIR GNÓ	Croíghníomhaíocht	Spriocdháta	Stiúrthóir(i) atá freagrach	Uasdátú
<p><b>01</b></p> <p>Tuarascálacha Stádais Fionnuisce agus Cíúinuisce agus Plean Gnímh a fhoilsiú dara gach bliain.</p>	<p>Sonraí ábhartha a bhailiú agus a anailisiú trí phointí eolaíochta iniúchta: ceimic uisce, bitheolaíocht inveirteabrach, meastacháin ar stoc éisc, suirbhéanna gnáthóige, leictriascaireacht, bacainní ar imirce agus suirbhéanna ar speicis ionraitheacha.</p>	<p>2 thuirisc faoi lochanna fionnuisce curtha i gcrích faoi 31 Deireadh Fómhair 2018.</p> <p>Tuiriscí Cíúinuisce le táirgeadh agus le foilsiú faoi 31 Nollaig 2018.</p> <p>Dul i gcomhar le páirtithe leasmhara laistigh de 2 mhí ó chríochnú.</p>	<p>Caomhnú agus Cosaint</p>	<p>Gach tuairisc réidh agus foilsithe ar shuíomh gréasáin na Gníomhaireachta faoi 31 Nollaig 2018.</p> <p>Cruinnithe le Cumainn Slatiascaireachta déanta i mí Eanáir 2019.</p>



<p><b>02</b></p> <p>Anailís a dhéanamh ar chomhlíonadh spriocanna bainistithe bradán i ngach ceann de na abhainnchórais reachtúla ainmnithe.</p>	<p>Sonraí a bhailiú agus a anailísiú ar líon bradán do gach abhainnchóras agus sonraí gabhála a shocrú go cruinn.</p> <p>Clár Áirithe Iasc a bhainistiú agus a chothabháil.</p>	<p>Athbhreithniú agus dlisteanú ar gach sonraí a bhaineann le habhainnchórais ar fáil faoi 31 Nollaig 2018.</p> <p>Clár cothabhála bliantúil curtha i gcrích faoi 31 Nollaig 2018.</p>	<p>Caomhnú agus Cosaint &amp; Seirbhísí Corparáideacha</p>	<p>Athbhreithniú agus dlisteanú líon bradán ón Chlár Áirithe Iasc curtha ar fáil in 2018. Tá dréacht-tuairisc ar chuntais réidh faoi 31 Nollaig 2018 agus cuirfead sin faoi bhráid an chéad chruinnithe den Bhord in 2019.</p> <p>Cuireadh an Clár Cothabhála Áiritheoirí Iasc i bhfeidhm faoi 31 Nollaig 2018.</p>
<p><b>03</b></p> <p>Monatóireacht ar an Chreat-Treoir Uisce a chur ar fáil, ar oibleagáidí faoin Treoir Ghnáthóige agus aon ghné éagsúil de na hoibleagáidí seo i dTuaisceart Éireann de bhun Breatimeachta.</p>	<p>Ranguithe foirmiúla táscacha éisc do na staisiúin mhonatóireachta a chur ar fáil ón Chreat-Treoir Uisce, mar a aontaíodh i nGrúpa Éisc na Creat-Treorach Uisce.</p> <p>Gach oibleagáid againn a chomhlíonadh mar atá leagtha amach sa MT leis an Aonad Bainistithe Uisce NIEA.</p>	<p>Clár suirbhéanna goirt a dhéanamh i rith na bliana. Tuairiscíú ar shuirbhé 2017 déanta faoi 30 Lúnasa 2018.</p> <p>Gach oibleagáid comhlíonta, mar a sonraíodh sa Mheamram Tuisceana.</p>	<p>Caomhnú agus Cosaint</p>	<p>Rinneadh gach suirbhé, anailís agus rangú a chomhlánú agus a thuairiscíú don Aonad Bainistithe Uisce, NIEA faoi 31 Nollaig 2018. Foilsíodh na Tuairiscí ar shuíomh idirlín na Gníomhaireachta.</p> <p>Comhlíonadh gach oibleagáid sa MT.</p>
<p><b>04</b></p> <p>Iascach Oisrí Dúchais Loch an Fheabhail a chaomhnú agus a fhorbairt ar mhodh inbhuanaithe ó thaobh an chomhshaoil de, trí úsáid a bhaint as molta reatha tighde agus monatóireachta, nuair is cuí.</p>	<p>Próiseas tairisceana le haghaidh sóitheach a fháil ar cíos le tabhairt faoin séasúr oibre allamuigh 2018.</p>	<p>Próiseas tairisceana críochnaithe faoi 31 Eanáir 2018.</p>	<p>Dobharshaothrú agus lascaigh Shliogéisc</p>	<p>Próiseas tairisceana curtha i gcrích faoi 31 Eanáir 2018.</p> <p>Ainneoin gur cuireadh an cuspóir seo i bhfeidhm le linn 2018, bhí srian ar chíos an bháid de dheasca cúrsaí buiséid.</p>



<p><b>05</b></p> <p>Eolas eolaíochta a chur ar fáil a éascóidh bainistiú inbhuanaithe eolasach ar speicis sliogéisc intráchtála, i ndáil leis an chomhshaol nádúrtha.</p>	<p>Tabhairt faoi mhonatóireacht, faoi shuirbhéanna agus faoin taighde bhliantúil chun tuarascálacha faoi stádas speiceas sliogéisc tráchtála a chur ar fáil.</p> <p>Torthaí a chur ar fáil agus dul i gcomhairle le páirtithe leasmhara faoi na socrúithe don Iascach Oisrí Dúchais.</p>	<p>Gach suirbhé agus taighde beartaithe agus curtha i gcrích de réir na riachtanas séasúrach faoi 31 Nollaig 2018.</p> <p>Gach tuairisc do 2017/2018 ar speicis sliogéisc tráchtála agus na lochanna mara críochnaithe faoi 31 Nollaig 2018.</p> <p>Cruinnithe a thionól le hiascairí aonair Loch Feabhail, roimh dháta oscailte an Iascaigh Oisrí Dúchais, faoi Mheán Fómhair 2018.</p>	<p>Dobharshaothrú agus Iascaigh Shliogéisc</p>	<p>Suirbhéanna déanta de réir riachtanas na séasúir. .</p> <p>Gach tuairisc do 2017/2018 ar speicis sliogéisc tráchtála agus na lochanna mara críochnaithe faoi 31 Nollaig 2018.</p> <p>Tionóladh na comhairlí agus na cruinnithe le hiascairí aonair Loch Feabhail roimh dháta oscailte an Iascaigh.</p>
<p><b>06</b></p> <p>Rannpháirt a ghlacadh i gClár Mhonatóireachta agus cur le forbairt beartais.</p>	<p>Rannpháirt a ghlacadh i gClár Mhonatóireachta ar son na Gníomhaireachta um Chaighdeán Bia, mar atá leagtha amach sa MT. Cur leis an fhorbairt beartais agus dul i gcomhairle le páirtithe leasmhara ón tionscal mar is gá.</p>	<p>Samplaí reachtúla sláinteachais sliogéisc a chur ar fáil agus a bheith rannpháirteach i bhfóram ábhartha de réir an MT aontaithe, faoi 31 Nollaig 2018.</p>	<p>Dobharshaothrú agus Iascaigh Shliogéisc</p>	<p>Gach sampláil déanta de réir an MT faoi 31 Nollaig 2018. Rannpháirt glactha i bhfóram ábhartha, mar ba ghá.</p>
<p><b>07</b></p> <p>Tionscnaimh ón Phlean Sócmhainní Caipitiúla a chur i bhfeidhm.</p>	<p>Achair oiriúnacha a shainiú le hathchur, le feabhsú agus le haghaidh linnte síolaisrí a chur iontu trí Fheabhsú Gnáthóige agus Bhainistiú Stoic Ghoir, mar uirlis le cabhrú leis an Tionscnamh Athchóirithe ar an Bheirtreach Oisrí Dúchais.</p>	<p>Cur isteach ar cheadúnais riachtanacha – urthrú agus dobarshaothrú.</p>	<p>Dobharshaothrú agus Iascaigh Shliogéisc</p>	<p>Tá an phleanáil déanta agus súil go mbeidh an maoiniú ar fáil chun an tionscnamh a chur ar fáil in 2019.</p>



## TOASÍOCHT STRAITÉISEACH 2

### REACHTAÍOCHT ÉIFEACHTACH A FHORBAIRT AGUS A CHUR I bhFEIDHM, A DHÉANFAIDH RIAR AR RIACHTANAS AN GHNÓ.

Níl de neart ag an Ghníomhaireacht ach an neart céanna atá sa reachtaíocht a thacaíonn leis, agus na hacmhainní atá aige an reachtaíocht a fhorfheidhmiú.

Oibríonn an Ghníomhaireacht lena Ranna Coimircíochta lena chinntiú go bhfuil sraith reachtaíochta aici leis na téarmaí tagartha atá ag an Ghníomhaireacht a chomhlíonadh.

CUSPÓIR GNÓ	Croíghníomhaíocht	Spriocdháta	Stiúrthóir(i) atá freagrach	Uasdátú
<p><b>01</b></p> <p>Dualgais fhorfheidhmithe a chomhlíonadh, agus sa chás gur gá, Rialacha cuí a fhorbairt lenár n-oibleagáidí reachtúla a chur i gcrích.</p>	<p>Plean forfheidhmithe iascach a fhorbairt.</p> <p>Dualgais forfheidhmithe a chomhlíonadh agus ionchúisimh a chur chun cinn, mar is gá.</p> <p>Athbhreithniú bliantúil a dhéanamh ar Rialacháin agus moltaí a chur ar fáil faoi leasuithe agus ar fhorbairt Rialachán nua, mar is gá.</p>	<p>Plean forbartha agus feidhmithe faoi 31 Eanáir 2018.</p> <p>Dualgais forfheidhmithe comhlíonta de réir bheartas agus gnáthamh na Gníomhaireachta.</p> <p>Tuairisc ar Athbhreithniú rialacháin curtha i gcrích faoi 31 Eanáir 2018.</p>	<p>Caoimhnú agus Cosaint &amp; Dobharshaothrú agus lascaigh Shliogéisc</p>	<p>Plean Forfheidhmithe Iascach forbartha agus curtha i bhfeidhm, nuair ba chúí, faoi 31 Nollaig 2018.</p> <p>Dualgais forfheidhmithe comhlíonta de réir beartas agus gnáthamh.</p> <p>Tuairisc ar Athbhreithniú rialacháin curtha i gcrích faoi 31 Márta 2018.</p>
<p><b>02</b></p> <p>Comhairliúcháin phleanála agus eile a chomhlánú go tráthúil mar fhreagraí reachtúla.</p> <p>Iarratais ar an Ghníomhaireacht a phróiseáil faoi chodanna ábhartha den Reachtaíocht Phríomha.</p>	<p>Freagairt do chomhairliúcháin phleanála agus do gach iarratas mar fhreagraí reachtúla.</p> <p>Iarratais a chur chun cinn i dtaca le hoibreacha leapacha abhann ar a n-áirítear comhairliúcháin agus scagthástáil, nuair is cuí.</p>	<p>Freagairt do chomhairliúcháin phleanála agus do gach iarratas laistigh de scálaí ama na gcomhairliúcháin.</p> <p>Freagairt faoi 60 lá ó fuarthas iarratais.</p>	<p>Caoimhnú agus Cosaint</p>	<p>Freagairtí tugtha do chomhairliúcháin phleanála agus do gach iarratas laistigh de scálaí ama na gcomhairliúcháin.</p>



## 03

**Beartas  
Dobharshaothraithe  
Gníomhaireacht na  
Lochanna a fhorbairt  
agus ceadúnú an  
Dobharshaothraithe a  
chur chun cinn.**

Beartais agus gnáthaimh  
dobharshaothraithe a  
fhorbairt, ar a n-áirítear  
dréacht-cháipéisíocht de réir  
an chreata beartais phoiblí.

Dul i gcomhar le Ranna  
Coimiríochta, le hEastát  
na Corónach agus le  
Comhlachtaí agus le  
Gníomhaireachta eile Stáit,  
mar is gá, le Comhaontú  
Bainistíochta a chur chun cinn  
a chomhlíonfaidh dualgais  
reachtúla i ndáil le ceadúnú  
an dobharshaothraithe sa dá  
loch mara.

Dréacht-bheartais  
agus gnáthaimh a  
athbhreithniú agus  
a nuashonrú faoi 31  
Nollaig 2018.

Tuairisciú ar dhul chun  
cinn an Chomhaontaithe  
Bainistíochta faoi 31  
Nollaig 2018.

Dobharshaothrú  
agus lascaigh  
Shliogéisc

Déantar beartais a  
athbhreithniú agus a  
nuashonrú ar bhonn  
bliantúil.

Leanann an  
Gníomhaireacht  
de bheith ag obair  
go dlúth i bpáirt le  
Ranna Coimiríochta  
ar Chomhaontú  
Bainistíochta a chur chun  
cinn, mar is gá agus  
nuair is gá.



## TOSAÍOCHT STRAITÉISEACH 3

ACMHAINNÍ NADÚRTHA NA nDOBHARCHEANTAR FAOINÁR dTÉARMAÍ TAGARtha A Fhorbairt, A Chur Chun Cinn agus A Chothú.

### RÉIMSÍ FAOINÁR gCÚRAM REACHTÚIL

Féachann an Gníomhaireacht lena chinntiú go gcosnófar agus go gcaomhnófar Dobharcheantar Loch Feabhail agus Chairlinn don ghlúin seo agus do na glúine inar ndiaidh. Aithnímid an tábhacht atá le hoideachas agus le for-rochtain maidir leis na dúshláin chomhshaoil a aibhsiú atá ag cur ar na hacmhainní nadúrtha atá faoi théarmaí tagartha na Gníomhaireachta.

Le linn 2018, leanfaidh an Gníomhaireacht de Phlean Straitéiseach na Stiúrthóireachta Forbartha 2015 – 2022 a chur i bhfeidhm.

CUSPÓIR GNÓ	Croíghníomhaíocht	Spriocdháta	Stiúrthóir(i) atá freagrach	Uasdátú
<p><b>01</b></p> <p>Eispéiris dhílse a chur ar fáil trí thógáil ar neart Dhobharcheantair an Fheabhail agus Chairlinn.</p>	<p>Plean imeachtaí a fhorbairt</p> <p>-----</p> <p>Athbhreithniú a dhéanamh ar imeachtaí agus ar fhéilte agus tacú le clár gníomhaíochtaí Turasóireachta Muirí, Slatiascaireachta agus Oideachais, i gcomhpháirt le Gníomhaireachtaí agus le Comhlachtaí Poiblí eile.</p>	<p>Plean forbartha agus curtha i gcrích faoi 31 Eanáir 2018.</p> <p>-----</p> <p>Moltaí athbhreithnithe a chur i bhfeidhm a thacóidh le 30 imeacht, féile agus gníomhaíocht, ar a n-áirítear 2 imeacht mhóra idirnáisiúnta faoi 31 Nollaig 2018.</p>	<p>Forbairt</p>	<p>Athbhreithniú ar imeachtaí 2017 agus Plean críochnaithe i mí Eanáir 2018.</p> <p>-----</p> <p>Forbairt déanta ar chláir imeachtaí turasóireachta muirí, slatiascaireachta agus Riverwatch, ina raibh 19 n-imeacht agus 2 imeacht idirnáisiúnta le linn 2018.</p>



<p><b>02</b></p> <p>Tionscal na turasóireachta muirí, eanáil na slatiascaireachta agus aonad oideachas na Gníomhaireachta a fhorbairt.</p>	<p>Athbhreithniú a dhéanamh ar ár gcóras ceadúnaithe agus ceadúnais, agus comhaontuithe léasaithe.</p> <p>Cláir óige for-rochtana phobalbhunaithe a chur ar fáil.</p>	<p>Athbhreithniú curtha i gcrích faoi 30 Meitheamh 2018. Moltaí curtha i ngníomh faoi 31 Nollaig 2018.</p> <p>Sceideal don chlár bhliantúil for-rochtana agus óige i dtoll a chéile faoi 31 Eanáir 2018 agus curtha ar fáil faoi 31 Nollaig 2018.</p>	<p>Forbairt, Seirbhísí Corparáideacha &amp; Caomhnú agus Cosaint</p>	<p>Rinneadh comphlé faoin cheadúnú le DAERA agus IFL. Athbhreithniú agus Plean Gnímh i gcrích faoi 31 Nollaig 2018 agus cuirfear sin chun tosaigh / i bhfeidhm in 2019. Sceideal clár for-rochtana agus óige socraithe. Istigh anseo bhí 38 seisiún for-rochtana agus 29 cuairt ghrúpa ar Riverwatch; 11,057 cuairteoir ar Uisceadán Riverwatch; cuireadh dhá chlár Ambasadóir an Fheabhail ar fáil.</p>
<p><b>03</b></p> <p>Tacaíocht mhargaíochta agus bolscaireachta a chur ar fáil don Ghníomhaireacht.</p>	<p>Plean Margaíochta agus Bolscaireachta don Ghníomhaireacht a fhorbairt agus a chur i bhfeidhm.</p>	<p>Plean forbartha faoi 31 Nollaig 2018. Moltaí curtha i bhfeidhm faoi 31 Nollaig 2018.</p>	<p>Forbairt</p>	<p>Forbairt déanta ar phlean margaíochta agus bolscaireachta agus cuireadh imeacht ar fáil le linn na bliana.</p>
<p><b>04</b></p> <p>Tionscadail ón Phlean Sócmhainní Caipitiúla a chur i bhfeidhm.</p>	<p>Oibreanna ionsrutha a dhéanamh le haghaidh iascaigh bradán a fheabhsú, de réir mar a bhíonn maoiniú ar fáil.</p> <p>Oibreanna feabhsúcháin a dhéanamh ar Abhainn na Finne, le páirtithe ábhartha ag baint leasa as maoiniú INTERREG.</p> <p>Obair a dhéanamh le páirtithe ar dhobharcheantair na Sruthla, na Fochaine agus na Ró leis an fhálú, plandáil crann, bainistiú creimthe agus tionsadail gabhlóg a chur i gcrích sna dobharcheantair bradán.</p> <p>Áiseanna a fhorbairt agus a nuashonrú lena chinntiú go mbeidh dúshraith láidir inbhuanaithe ann ar a mbeifear in ann scotheispéiris a chur ar fáil do chuairteoirí.</p>	<p>Curtha i gcrích faoi Nollaig 2018.</p> <p>Ar leanúint i gcaitheamh na bliana.</p> <p>Ar leanúint i gcaitheamh na bliana.</p>	<p>Caomhnú agus Cosaint</p> <p>Caomhnú agus Cosaint, Seirbhísí Corparáideacha agus Dobharshaothrú agus Iascaigh Shliogéisc</p> <p>Caomhnú agus Cosaint &amp; Seirbhísí Corparáideacha</p>	<p>Scéimeanna curtha i gcrích ar fud Dhobharcheantair an Fheabhail. Caitheadh an buiséad a dáileadh ar oibreanna feabhsúcháin.</p> <p>Oibreanna Feabhsúcháin – Abhainn na Finne – ar leanúint i gcaitheamh na bliana.</p> <p>Obair ar siúl ar an tSruthail, an Fochaine agus an Ró i gcaitheamh na bliana. Moltaí ar obair curtha isteach chuig Cruinniú Cinn Bliana d’lontaobhas na Sruthla le go measfaí sin. Suirbhé na Fochaine déanta. Pleananna oibre don Ró á gcríochnú de réir CPD..</p> <p>Nuashonrú ar Riverwatch agus ar linnte ag an Cheannáras déanta.</p>



## TOSAÍOCHT STRAITÉISEACH 4

### CEANNAIREACTH A THABHAIRT DON GHNÍOMHAIREACTH TRÍNÁR bhFOIREANN A DHÉANAMH BRÓDÚIL, LUACH A CHRUTHÚ DÁR bPÁIRTITHE LEASMHARA AGUS ÚINÉIREACTH A CHOThÚ TRÍD AN CHOMHFHREAGRACHT.

Mar eagraíocht bímid ag idirghabháil le réimse leathan páirtithe leasmhara agus le Comhlachtaí Rialtais ábhartha, údaráis áitiúla agus pobail. In 2018, chuir an Ghníomhaireacht lena clú mar pháirtneir muiníneach iontaofa lena féidir an chomhfhís a fhíorú.

CUSPÓIR GNÓ	Croíghníomhaíocht	Spriocdháta	Stiúthóir(i) atá freagrach	Uasdátú
<p><b>01</b></p> <p>An chuimsitheacht leasaithe a fhorbairt tríd an chomhfhreagracht agus cumasú daoine.</p>	<p>Tionscnaimh thras-Stiúthóireachta a chur i bhfeidhm.</p> <p>Athbhreithniú a dhéanamh ar Straitéis Chumarsáide Chorporáideach agus Plean Forfeidhmithe.</p>	<p>Grúpaí oibre bunaithe faoi 31 Eanáir 2018.</p> <p>Athbhreithniú déanta ar an straitéis faoi 31 Eanáir 2018. Plean 2018 curtha i bhfeidhm faoi 31 Nollaig 2018.</p>	<p>Gach ceann</p> <p>Seirbhís Corporáideacha &amp; Forbairt</p>	<p>Grúpaí Oibre don Chomhionannas agus don ríomh-Cheadúnú bunaithe.</p> <p>Forbairt déanta ar straitéis faoi 31 Márta 2018. Plean i bhfeidhm ar bhonn tionscnamh ar thionscnamh i gcaitheamh na bliana.</p>
<p><b>02</b></p> <p>Saorálaithe a spreagadh ó phobail áitiúla.</p>	<p>Clár Bliantúil Saorála a fhorbairt le seans a thabhairt do shaorálaithe bheith mar chuid de réimse leathan d'eispéiris iontacha.</p>	<p>Clár saorálaithe curtha i bhfeidhm faoi 31 Nollaig 2018.</p>	<p>Forbairt &amp; Seirbhís Corporáideacha</p>	<p>Beartas Saorálaithe socraithe agus Clár gníomhaíochtaí Saorálaithe tosaithe le glantacháin trá.</p>
<p><b>03</b></p> <p>Leanúint de bheith ag cothú agus ag forbairt páirtneireachtaí láidre straitéiseacha.</p>	<p>Comhpháirtíochtaí agus tionscnaimh a bhunú le Gníomhaireachtaí agus Comhlachtaí Poiblí eile le dícheall úsáide a bhaint as acmhainní agus as airgead.</p>	<p>Maoiniú agus comhpháirtíochtaí cuí socraithe le Gníomhaireachtaí agus Comhlachtaí Poiblí eile faoi 30 Meán Fómhair 2018.</p> <p>Comhthionscnaimh curtha i gcrích faoi 31 Nollaig 2018.</p>	<p>Gach ceann</p>	<p>Comhpháirtíochtaí maoinithe bunaithe trí mhaoiniú SWELL, CatchmentCARE agus SeaMonitor INTERREG.</p> <p>Na cuspóirí curtha chun cinn agus tuairisc déanta orthu faoi 31 Nollaig 2018.</p>
<p><b>04</b></p> <p>An tseirbhís is fearr do chustaiméirí a chur ar fáil go leanúnach.</p>	<p>Sásamh custaiméirí a chur ar fáil trí sheirbhís agus ghnáthaimh thacaíochta custaiméirí a fheabhsú.</p>	<p>Straitéis Seirbhísí Custaiméirí le hathbhreithniú faoi 31 Eanáir 2018 agus forbairt le déanamh ar phlean gnímh. Plean gnímh curtha i gcrích faoi 31 Nollaig 2018.</p>	<p>Forbairt &amp; Seirbhís Corporáideacha</p>	<p>Rinneadh athbhreithniú ar an Straitéis Seirbhísí Custaiméirí agus ar an Phlean Gnímh faoi 31 Eanáir 2018. Rinneadh tuairisciú roimh dheireadh na bliana ar chaighdeán seirbhísí custaiméara.</p>





## TOSAÍOCHT STRAITÉISEACH 5

### SEIRBHÍS PHOIBLÍ THUAINN THEAS AR ARDCHAIGHDEÁN A CHUR AR FÁIL A BHEIDH INFHEIDHME AMACH SA TODHCHAÍ.

Rannóg na Seirbhísí Corparáideacha, a chuimsíonn Airgeadas, Acmhainní Daonna agus Teicneolaíocht na Faisnéise, na rannóga tacaíochta a bheidh mar dhúshraith do sholáthar ráthúnacht an Phlean seo.

Is iad foireann na Gníomhaireachta atá mar neart agus mar acmhainn bharrthábhachtach aici. Le linn 2017-2019 a bheidh a Plean Corparáideach á fheidhmiú, agus sa tréimhse sin déanfaidh muid infheistiú i gcórais ghnó na heagraíochta agus inár ndaoine lena chinntiú go mbainfear amach ár gcuspóirí straitéiseacha.

CUSPÓIR GNÓ	Croíghníomhaíocht	Spríodhata	Stiúrtóir(i) atá freagrach	Uasdátú
<p><b>01</b></p> <p>Timpeallacht shlán a chur ar fáil ina mbíonn an fhoireann réamhghníomhach faoina sláinte agus faoina sábháilteacht féin.</p> <p>Cultúr measa agus dínite a chur ar fáil do chách</p>	<p>Cur le tiomantas bainisteoirí go mbeidh timpeallacht shlán ann tríd an oiliúint agus an fheasacht.</p> <p>Feabhas a chur ar chumarsáid an tsoláthair reatha i dtaca le sláinte agus folláine na foirne de réir Plean Gnímh i dtaca le Sláinte agus Folláine de.</p> <p>Leanúint de chlár oibre sláinte agus folláine a chothú ar fud na heagraíochta.</p>	<p>Beartais agus gnáthaimh riachtanacha a uasdátú faoi 31 Márta 2018.</p> <p>Moltaí tosaigh mar a shainítear sa Phlean Gnímh a chur i bhfeidhm gan mhoill.</p> <p>Gach moladh le cur i bhfeidhm faoi 31 Nollaig 2018.</p>	Seirbhísí Corparáideacha	<p>Pleananna ábhartha uasdátaithe faoi 31 Márta 2018 agus Pleananna Gnímh curtha i bhfeidhm faoi 31 Nollaig 2018.</p>
<p><b>02</b></p> <p>Feabhsuithe tábhachtacha a chur ar fáil mar chuid dár straitéis TEF.</p>	<p>Gréasán inmheánach a fheabhsú le gur féidir leis an fhoireann teacht níos éasca ar eolas inmheánach.</p>	<p>Gach feabhsú curtha i bhfeidhm faoi 31 Nollaig 2018.</p>	Seirbhísí Corparáideacha	<p>Triail agus luacháil déanta ar roinnt clár bogearraí.</p>



### 03

Tacú le láthair oibre chairdiúil, tháirgiúil agus ghairmiúil a chruthú, ina bhfuil fórsa saothair atá in ann cur leis an Ghníomhaireacht san am i láthair agus amach anseo.

Teagmháil a dhéanamh leis an fhoireann maidir le rún agus cuspóir na bainistíochta feidhmíochta agus na forbartha, a thabharfaidh na scileanna dóibh é sin a dhéanamh go maith.

Próisis bainistithe feidhmíochta a éascú le hualach bainisteoirí a laghdú nuair is réasúnta.

Ionduchtú dea-riartha a chur ar fáil do gach ball nua agus a chinntiú go n-imíonn baill foirne ar bhonn dearfach agus dea-riartha.

A chinntiú go mbeidh gach gníomh earcaíochta, tofa agus ionduchtaithe imeascha go hiomlán de réir chuspóirí Ghníomhaireacht na Lochanna.

Tacú le pleananna forbartha pearsanta a chruthú dóibh siúd atá in eochairphoist, agus a chinntiú go bhfaigheann bainisteoirí a ardaítear ón taobh istigh an tacaíocht riachtanach.

Oiliúint agus forbairt mhaith struchtúrtha a chur ar fáil a chuirfidh ar chumas na foirne barrfeidhmíocht a bhaint amach de réir chuspóirí Ghníomhaireacht na Lochanna.

Athbhreithniú ar chóras reatha bainistíocht feidhmíochta déanta faoi 31 Eanáir 2018

Moltaí a chur i bhfeidhm faoi 31 Bealtaine 2018

Próiseas nua ionduchtaithe curtha i bhfeidhm faoi 31 Márta 2018.

Athbhreithniú déanta ar phróiseas earcaíochta agus tofa faoi 31 Eanáir 2018.

Pleananna forbartha pearsanta i bhfeidhm faoi 31 Bealtaine 2018.

Pleananna oiliúna arna bhforbairt faoi 31 Nollaig 2018.

#### Seirbhísí Corparáideacha

Athbhreithniú ar chóras reatha bainistíocht feidhmíochta déanta faoi 31 Eanáir 2018 agus moltaí curtha i bhfeidhm faoi 31 Márta 2018.

Próiseas nua ionduchtaithe curtha i bhfeidhm faoi 31 Márta 2018.

Próiseas nua ionduchtaithe curtha i bhfeidhm faoi 31 Márta 2018.

Pleananna forbartha pearsanta i bhfeidhm faoi 31 Bealtaine 2018.

Pleananna oiliúna arna bhforbairt faoi 31 Nollaig 2018.



<p><b>04</b></p> <p><b>An caighdeán is airde seirbhíse poiblí a chur ar fáil i ngach réimse d’oibríochtaí Gníomhaireacht na Lochanna.</b></p>	<p>Leanúint de chóras smachtaithe a chur i bhfeidhm a thacóidh le cuspóirí Gníomhaireacht na Lochanna de réir an Mheamraim Airgeadais.</p> <p>Clár Rioscaí Gníomhaireacht na Lochanna a vasdátú de réir an Phlean Gnó.</p>	<p>Dréacht-Phlean Gnó 2019 curtha isteach chuig Ranna Coimircíochta roimh 31 Iúil 2018.</p> <p>Dréacht-tuarascáil Bhliantúil curtha chuig Ranna Coimircíochta faoi 31 Bealtaine 2018.</p> <p>Tuairiscí faoi aschur le hais buiséid ullmhaithe faoi 5 lá de dheireadh na míosa.</p> <p>4 chruinniú den Choiste Iniúchta agus Riosca faoi 31 Nollaig 2018.</p> <p>4 chruinniú den Choiste Bainistithe Riosca faoi 31 Nollaig 2018.</p>	<p>Seirbhísí Corparáideacha</p>	<p>Dréacht-Phlean Gnó 2019 curtha isteach chuig an Bhord agus chuig Ranna Coimircíochta le faomhadh roimh 31 Bealtaine 2018.</p> <p>Tuairiscí faoi aschur le hais buiséid ullmhaithe faoi 5 lá de dheireadh na míosa.</p> <p>4 chruinniú den Choiste Iniúchta agus Riosca faoi 31 Nollaig 2018.</p> <p>4 chruinniú den Choiste Bainistithe Riosca faoi 31 Nollaig 2018.</p>
<p><b>05</b></p> <p><b>Clár comhionannais Gníomhaireacht na Lochanna a chur chun tosaigh.</b></p>	<p>An Scéim leasaithe Comhionannais agus Plean Gnímh a sheachadadh ar an fhoireann, de réir riachtanais an Choimisiúin Comhionannais.</p>	<p>Leanúint den Phlean Gnímh Comhionannais a chur i bhfeidhm i gcaitheamh na bliana.</p>	<p>Seirbhísí Corparáideacha</p>	<p>Plean Gnímh um Éagumas, Scéim Chomhionannais agus Plean Gnímh socraithe. Seachadta agus curtha i bhfeidhm mar ba ghá i gcaitheamh na bliana.</p>
<p><b>06</b></p> <p><b>Tionscadail a chur i bhfeidhm ón Phlean Sócmhainní Caipitiúla.</b></p>	<p>Tosú ar athbhreithniú na flíte. Straitéis chabhlaigh a fhorbairt.</p> <p>Céim 1 Athfhorbairt Oifig na hÓmaí — Iarratas Pleanála a chur isteach.</p> <p>Céim 2 Athfhorbairt Oifig na hÓmaí — Iarratas caipitiúil na bliana sin a chur chuig Ranna Coimircíochta.</p> <p>Céim 3 Athfhorbairt Oifig na hÓmaí — tosú ar an tionscadal a sholáthar.</p> <p>Céim 1 Suirbhé soithigh — Breithmheas Eacnamúil a chur isteach.</p>	<p>Athbhreithniú déanta faoi 31 Eanáir 2018.</p> <p>Straitéis forbartha faoi 31 Bealtaine 2018.</p> <p>Iarratais phleanála istigh faoi 31 Eanáir 2018.</p> <p>Iarratas na bliana céanna sin istigh faoi 31 Bealtaine 2018.</p> <p>Conradh le bronnadh le haghaidh na hoibre caipitiúla roimh 30 Meitheamh 2018.</p> <p>Breithmheas Eacnamúil curtha chuig Ranna Coimircíochta maidir le Soitheach nua Suirbhé 31 Márta 2018.</p>	<p>Seirbhísí Corparáideacha</p> <p>Dobharshaothrú agus Iascaigh Shliogéisc</p>	<p>Athbhreithniú na flíte ar leanúint. Laghdú 1 fheithicle le déanamh ar fhliú na Gníomhaireachta.</p> <p>Iarratais ar chead curtha isteach agus cead faighte.</p> <p>Iarratas Caipitiúil ar athfhorbairt oifig na hÓmaí curtha isteach agus faofa.</p> <p>Conradh bronnata de réir Chreat CPD. Tógáil chaipitiúil le tosú go luath i 2019.</p> <p>Dréacht-Pháipéar Roghanna curtha isteach chuig Ranna Coimircíochta faoi 31 Márta 2018. Tá obair bhreise ar an Pháipéar Roghanna ar leanúint, ar a d’iarr na Ranna Coimircíochta.</p>



Loughs  
Agency  
Gníomhaireacht na Lochanna  
Factrie für Loughs

2018 | FINANCIAL  
STATEMENTS

Covering the Period 1 January 2018  
to 31 December 2018

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# Foreword to the Accounts

The Board presents the financial accounts for the year ended 31 December 2018.

## STATUTORY BACKGROUND

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

The FCILC is legislated by the North South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British Irish Agreement Acts 1999 and 2002. The Board of the FCILC reports to the North South Ministerial Council and our government Sponsor Departments both North and South - Department of Agriculture, Environment and Rural Affairs in the North (DAERA), 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 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.



## RESULTS 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). Loughs Agency had a surplus of £71,877/€81,242 for the year ended 31 December 2018 (2017 surplus of £66,574/€75,941).

## 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 2018 was Nil (2017 - £NIL).

## CHARITABLE DONATIONS

The Agency made no charitable donations during the year.

## BUSINESS PLAN 2018

Loughs Agency Business Plan for 2018 (including budget allocation) has not been approved due to the absence of Ministers in Northern Ireland, and consequently the North South Ministerial Council.

Contingency arrangements were put in place by the Department of Finance in 2018 to ensure the continuation of service delivery by all the North South Bodies, while avoiding illegal spend by Sponsor Departments. These contingency arrangements provided approval of the allocation of grants payments 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 2018 passed through Westminster on 8th March 2018, providing the legislative cover necessary for the Departmental use of both resources and cash.

On an ongoing basis, the Agency continues to monitor its performance against the objectives and targets as set out in its 2018 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 are approved by the North South Ministerial Council.

The following served as Board Members during the period:

Mr Laurence Arbuckle	Former Chair ( <i>Term ended 12 December 2017</i> )*
Mr Andrew Duncan	Vice Chairperson
Mr Michael Murphy	Member ( <i>Term ended 12 November 2018</i> )
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. Mr Arbuckle received a one off ex gratia payment of £2,647 / €2,992 in March 2018 in respect of services and time spent on Loughs Agency affairs from 12th December 2017 to 31st March 2018. This payment was approved by both Sponsor Departments and was not to be construed as an extension of Mr Arbuckle's term as Chair beyond the agreed termination date of 12 December 2017 or as a part of any new term. Since then, Mr Andrew Duncan who is Vice Chair, acts as Chair at Board Meetings, however officially he remains Vice Chairperson.

## 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; or
- 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 2018 91.9%, (2017: 84.6%) of bills were paid within 15 days, and 98.4% (2017: 98%) 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).

## 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 coming year the Agency will commence work on a replacement operational office in Omagh. Capital monies have been secured from both Sponsor Departments, planning permission has been granted and the project management contract awarded to Doran Consulting. This will provide a modern and fit for purpose operational working environment for staff based in Omagh, plus additional office and meeting space for the wider organisation and other stakeholders.

The Agency also plans to develop unused space in Headquarters which will incorporate the provision of a Board room and much needed additional office space.

Unfortunately work could not commence during 2018 on the proposed Broodstock



Enhancement Oyster Research and Development project. However the Aquaculture and Shellfisheries team will strive to ensure commencement of this project late 2019 early 2020.

## BREXIT

Loughs Agency has defacto been operating on a successful North South basis since 1952, under the former Foyle Fisheries Commission. Therefore the UK's potential 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, which to date has provided a significant source of development funding to the Agency. Diverging legislative provisions may also impact on the work of the Agency. 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 90 to 93.

**SHARON MCMAHON**

Accounting Officer

25th June 2019



## STATEMENT OF ACCOUNTABLE PERSON'S RESPONSIBILITIES

The Department of Agriculture, Environment and Rural Affairs in the North (DAERA) and the Department of Communications, Climate Action and Environment in the South (DCCAE) have directed the Loughs Agency to prepare a Statement of Accounts for each financial year, ended 31 December, in the form and on the basis set out in the accounts direction on page 130. 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, changes in equity 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 (guide for Irish Government Departments & Officers).

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 2018 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. The Agency also has an Audit and Risk Committee consisting of four Members of the Loughs Agency Board and one co-opted Member which meet four 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. A complete review of the Risk Register and Risk Management process within the Agency continued during 2018.

## THE RISK AND CONTROL FRAMEWORK

Loughs Agency's Risk Management Committee continued to update the Risk Register during 2018 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 2018. 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 2018:

- 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 continued during 2018. The Risk Management Policy has been reviewed and updated and a revised Corporate Risk Register has been developed and will be implemented during 2019. Operational Risk Registers for each Directorate 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 has 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 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 Operational Risk Registers. 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 2018, at which the progress of the Risk Management process was reviewed. In addition, all Internal Audit reports and Northern Ireland Audit Office reports were considered.

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.

## KEY ISSUES

### INTERNAL AUDIT REPORT

The 2018 Annual Internal Audit Report gave a satisfactory opinion as to the adequacy of the internal control environment operating within the Agency. No significant issues were found and a number of recommendations are being addressed by the Agency.

### BUSINESS PLANS

The NSMC, which has strategic oversight of the Loughs Agency, determines the policy and framework within which the Loughs Agency operates. The NSMC is solely responsible for approving the Agency's 3 year Corporate Plan, Annual Business Plan, including key performance targets, and budget, through sectoral meetings of the NSMC. No such meetings took place in 2017 and 2018, due to the breakdown of the Northern Ireland Assembly. As a result, the Loughs Agency's Corporate Plan 2017 – 2019, the





2017 and 2018 Business Plans, and budgets, have not been approved by NSMC. In the absence of formal approval, the Financial Memorandum is not complied with and the Agency's spend may be deemed irregular. For further details of the contingency arrangements put in place by the Department of Finance, refer to the section on Business Plan 2018, within the Foreword to the Accounts. The Agency continues to formally engage with the Sponsor Departments in relation to strategic oversight arrangements.

**SHARON MCMAHON**

Accounting Officer

25th June 2019



# THE CERTIFICATE OF THE COMPTROLLERS AND AUDITORS GENERAL TO THE NORTHERN IRELAND ASSEMBLY AND THE 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 2018 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 statement;
- the statement of comprehensive income;
- the statement of financial position;
- the statement of cashflows;
- the statement of changes in equity; and
- the related notes including significant accounting policies.

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 2018 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 and the remuneration report. 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 of the information and explanations we require 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 the system of 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 these accounts and for being satisfied that they give a true and fair view. The Chief Executive, 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 Northern Ireland Assembly and Houses of the Oireachtas and that the financial transactions recorded in the accounts conform to the authorities which govern them.



**KIERAN DONNELLY**

Comptroller and Auditor General  
Northern Ireland  
Northern Ireland Audit Office  
106 University Street  
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26 June 2019



**SEAMUS MCCARTHY**

Irish Comptroller and Auditor General  
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28 June 2019



# Income Statement

	NOTE	2018 (£)	2017 (£)	2018 (€)	2017 (€)
<b>Income</b>					
Revenue grants from Departments	3	3,945,616	3,696,373	4,459,730	4,216,453
Net Deferred Funding for Pensions	14c	837,334	800,644	946,438	913,295
Other Revenue Grants	4	52,262	12,643	59,072	14,422
Ordinary income	5	105,127	177,040	118,825	201,949
Capital grants released	13	334,529	319,224	378,118	364,139
Amount released on disposal of grant assets		23,173	68,576	26,192	78,224
Bailiffing		5,432	9,000	6,140	10,266
		<b>5,303,473</b>	<b>5,083,500</b>	<b>5,994,515</b>	<b>5,798,748</b>
<b>Expenditure</b>					
Staff costs	6	3,028,331	2,973,395	3,422,923	3,391,752
Other Revenue Grant Expenses	4	52,439	12,652	59,272	14,432
Programme expenses	7	364,046	266,059	411,480	303,493
Administrative expenses	8	953,175	919,015	1,077,374	1,048,320
Currency exchange		8,930	19,584	10,094	22,340
(Profit) / loss on sale of fixed assets		36,224	32,794	40,944	37,408
Depreciation	10	375,403	372,298	424,318	424,680
Interest payable	9	413,048	421,129	466,868	480,382
		<b>5,231,596</b>	<b>5,016,926</b>	<b>5,913,273</b>	<b>5,722,807</b>
<b>Operating surplus / (deficit) taken to reserves.</b>		<b>71,877</b>	<b>66,574</b>	<b>81,242</b>	<b>75,941</b>

All amounts relate to continuing activities.

The notes on pages 99 to 129 and Appendix 1 form part of these Accounts.



# Statement of Comprehensive Income

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Surplus/(Deficit) on continuing operations after depreciation	71,877	66,574	81,242	75,941
Transfer into/(out of) pension scheme	-	(1,950)	-	(2,224)
Actuarial (loss)/gain in respect of pension scheme	1,105,031	574,609	1,249,016	655,456
Adjustment for Deferred pension asset	(1,105,031)	(572,659)	(1,249,016)	(653,232)
	<b>71,877</b>	<b>66,574</b>	<b>81,242</b>	<b>75,941</b>
<b>Reconciliation</b>				
Opening Reserves	2,023,258	1,956,684	2,280,414	2,293,625
Total recognised gain/ (loss) relating to the year	71,877	66,574	81,242	75,941
Difference on currency translation			(19,505)	(89,152)
Closing Reserves	<b>2,095,135</b>	<b>2,023,258</b>	<b>2,342,151</b>	<b>2,280,414</b>

The notes on pages 99 to 129 and Appendix 1 form part of these Accounts.



# Statement of Financial Position as at 31st December 2018

	NOTE	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Tangible fixed assets	10	5,021,346	4,848,483	5,613,362	5,464,725
<b>Current Assets</b>					
Receivables	11	287,000	216,081	320,838	243,545
Cash at bank and in hand		551,040	289,750	616,007	326,577
		<b>838,040</b>	<b>505,831</b>	<b>936,845</b>	<b>570,122</b>
<b>Current Liabilities</b>					
Payables	12	366,816	210,733	410,063	237,517
Net Current Assets		<b>471,224</b>	<b>295,098</b>	<b>526,782</b>	<b>332,605</b>
Total Assets less Current Liabilities		<b>5,492,570</b>	<b>5,143,581</b>	<b>6,140,144</b>	<b>5,797,330</b>
Pension Liability	14	(16,928,964)	(17,092,066)	(18,924,889)	(19,264,467)
Deferred pension funding asset	14	16,928,964	17,092,066	18,924,889	19,264,467
Total Long Term Liabilities					
Net Assets		<b>5,492,570</b>	<b>5,143,581</b>	<b>6,140,144</b>	<b>5,797,330</b>
<b>Represented By</b>					
Deferred capital grants	13	3,397,435	3,120,323	3,797,993	3,516,916
<b>Reserves</b>					
General reserve	15	483,760	306,560	540,795	345,524
Revaluation reserve	16	1,611,375	1,716,698	1,801,356	1,934,890
Total reserves		<b>2,095,135</b>	<b>2,023,258</b>	<b>2,342,151</b>	<b>2,280,414</b>
<b>Total</b>		<b>5,492,570</b>	<b>5,143,581</b>	<b>6,140,144</b>	<b>5,797,330</b>

The notes on pages 99 to 129 and Appendix 1 form part of these Accounts.

**SHARON MCMAHON**

Accounting Officer

25th June 2019





# Statement of Changes in Equity

	NOTE	2018		2018		2018	
		GENERAL FUND (£)	REVALUATION RESERVE (£)	TOTAL RESERVES (£)	TOTAL RESERVES (£)	TOTAL RESERVES (£)	TOTAL RESERVES (£)
<b>Balance at 1 January</b>		306,560	1,716,698	2,023,258	2,280,414	1,956,684	2,293,625
(Deficit)/ Surplus for the year		71,877	-	71,877	81,242	66,574	75,941
Transfer of asset	14a	-	-	-	-	(1,950)	(2,224)
<b>Non Cash Adjustments</b>							
Actuarial (loss)/ gain on pension scheme	14b	1,105,031	-	1,105,031	1,249,016	574,609	655,456
Adjustment for deferred pension asset		(1,105,031)	-	(1,105,031)	(1,249,016)	(572,659)	(653,232)
<b>Movement in reserves</b>							
Transfer between reserves		105,323	(105,323)	-	-	-	-
Difference in currency translation					(19,505)		(89,152)
<b>Balance at 31 December</b>		<b>483,760</b>	<b>1,611,375</b>	<b>2,095,135</b>	<b>2,342,151</b>	<b>2,023,258</b>	<b>2,280,414</b>

The notes on pages 99 to 129 and Appendix 1 form part of these Accounts.



# Statement of Cash Flows

	NOTE	2018 (£)	2017 (£)	2018 (€)	2017 (€)
<b>Net cash (outflow)/ Inflow from operating activities</b>	17a	210,966	57,526	238,455	65,619
<b>Cash flows from investing activities:</b>					
Payments to acquire fixed assets	17b	(584,490)	(295,421)	(660,648)	(336,986)
<b>Cash flows from financing activities:</b>					
Capital grants received	17c	634,814	331,203	717,529	377,803
<b>Difference on currency translation</b>			-	(5,906)	(10,129)
<b>Net (decrease)/ increase in cash and cash equivalents</b>		<b>261,290</b>	<b>93,308</b>	<b>289,430</b>	<b>96,307</b>
<b>Cash and cash equivalents at the beginning of the year</b>		289,750	196,442	326,577	230,270
<b>Cash and cash equivalents at the end of the year</b>		<b>551,040</b>	<b>289,750</b>	<b>616,007</b>	<b>326,577</b>

The notes on pages 99 to 129 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.

### 1.B) STATEMENT OF COMPLIANCE

The Financial Statements of Loughs Agency for the year ended 31 December 2018 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 and are in compliance with the requirements of the North/South Implementation Bodies Annual Reports and Accounts Guidance issued by the Department of Finance and the Department of Public Expenditure and Reform.

### 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 relifed 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 the Department of Public Expenditure and Reform, 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%

In 2018 there were various assets categorised under a new asset category at year end – assets under construction. These assets will only begin to be depreciated when fully complete and re-categorised into one of the above categories.

### 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 Statement.

At year end the Financial Statements are translated into Euro. The Income Statement 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 2018 is £stg: €1.1179 (2017: £stg: €1.1271). The average rate for 2018 is £stg: €1.1303 (2017: £stg = €1.1407). 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). European Central Bank 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 its 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 Statement. The balance remaining on the grant reserve in relation to the asset disposed of is then transferred to the Income Statement.

#### **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**

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.

#### **1.M) CAPITAL GRANTS**

Grants for capital purposes are credited to a capital grant reserve and released to the income statement over the expected useful lives of the assets.



## 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 2018 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 2018. Comparative figures for 2017 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

	NOTE	2018 (£)	2017 (£)	2018 (€)	2017 (€)
<b>Grants received in year</b>					
Department of Communications, Climate Action and Environment (Grant in Aid)		2,249,688	1,955,313	2,542,822	2,230,426
Department of Agriculture, Environment and Rural Affairs (Grant in Aid)		2,299,688	2,059,063	2,599,338	2,348,773
DAERA / NIEA Environment Fund Grant		-	13,200	-	15,057
<b>Total</b>		<b>4,549,376</b>	<b>4,027,576</b>	<b>5,142,160</b>	<b>4,594,256</b>
<b>Appropriation of grants received in year</b>					
Capitalised against fixed assets	10/13	603,760	331,203	682,430	377,803
Released to revenue		3,945,616	3,696,373	4,459,730	4,216,453
<b>Total</b>		<b>4,549,376</b>	<b>4,027,576</b>	<b>5,142,160</b>	<b>4,594,256</b>

The deviation from the 50:50 funding ratio in 2018 is explained by the fact that the Department of Agriculture, Environment and Rural Affairs provided £50,000 to assist farmers affected by the floods of August 2017. In 2017 the deviation 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.



## 4. OTHER REVENUE GRANTS

	2018		2018		2017		2017	
	INTERREG VA SWELL VA SWELL £Stg	INTERREG VA CATCHMENT CARE CARE £Stg	INTERREG VA SEA MONITOR MONITOR £Stg	TOTAL TOTAL £Stg	TOTAL TOTAL €	INTERREG VA SWELL VA SWELL £Stg	INTERREG VA CATCHMENT CARE CARE £Stg	TOTAL TOTAL €
<b>Revenue Grant Income</b>								
Grant received in year	23,415	227	-	23,642	26,722	-	-	-
Grant receivable current year	494	37,755	3,014	41,263	46,640	12,416	227	14,422
Grant receivable prior year	(12,416)	(227)	-	(12,643)	(14,290)	-	-	-
	<b>11,493</b>	<b>37,755</b>	<b>3,014</b>	<b>52,262</b>	<b>59,072</b>	<b>12,416</b>	<b>227</b>	<b>14,422</b>
<b>Revenue Grant Expenditure</b>								
Expenditure current year	11,483	37,942	3,014	52,439	59,272	12,425	227	14,432
Expenditure previous year	-	-	-	-	-	-	-	-
	<b>11,483</b>	<b>37,942</b>	<b>3,014</b>	<b>52,439</b>	<b>59,272</b>	<b>12,425</b>	<b>227</b>	<b>14,432</b>

Difference in Revenue Grant Income and Revenue Grant Expenditure is due to timing of claims and difference in conversion of receipts / expenditure transacted in Euros.

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's portion of this being €30,063 to the end of April 2018.

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

A third project, SeaMonitor, in which Loughs Agency is Lead Partner secured funding in December 2018 under INTERREG VA of approximately €1.7 million, over a 4 year period. This project aims to develop cross border capacity for the monitoring and management of marine protected areas and species within the region. Loughs Agency's portion of this funding is approximately €1.7 million over the period.

## 5. ORDINARY INCOME

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
<b>Normal activities</b>				
Licence duties	69,209	75,148	78,227	85,721
Fishery rent	2,556	2,556	2,889	2,916
	<b>71,765</b>	<b>77,704</b>	<b>81,116</b>	<b>88,637</b>
<b>Other activities</b>				
Fines and costs recovered	6,488	17,705	7,333	20,196
Sundry receipts	26,874	81,631	30,376	93,116
	<b>33,362</b>	<b>99,336</b>	<b>37,709</b>	<b>113,312</b>
<b>Total</b>	<b>105,127</b>	<b>177,040</b>	<b>118,825</b>	<b>201,949</b>



## 6. STAFF COSTS AND BOARD REMUNERATION

### 6.A) STAFF NUMBERS

AVERAGE MONTHLY EMPLOYEES (FULL TIME EQUIVALENT)	2018	2017
Senior Management	5	5
Administrative	16	18
Field staff and inspectorate	29	36
<b>Total</b>	<b>50</b>	<b>59</b>

### 6.B) STAFF AND BOARD COSTS

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Gross Salaries	1,922,886	1,968,038	2,173,438	2,244,941
Social security costs	177,914	186,148	201,097	212,339
Employers pension costs	899,881	789,588	1,017,135	900,683
Less Recoupments for Seconded staff	(46,910)	(52,874)	(53,022)	(60,313)
<b>Total staff costs</b>	<b>2,953,771</b>	<b>2,890,900</b>	<b>3,338,648</b>	<b>3,297,650</b>
Board remuneration	69,298	76,968	78,327	87,797
Social security costs	5,262	5,527	5,948	6,305
<b>Total Board costs</b>	<b>74,560</b>	<b>82,495</b>	<b>84,275</b>	<b>94,102</b>
<b>Total</b>	<b>3,028,331</b>	<b>2,973,395</b>	<b>3,422,923</b>	<b>3,391,752</b>

Pension Interest costs are now included separately under interest payable costs see Notes 9 and 14. 2018 Gross salaries include amounts which were recouped for bailiffing services amounting to £27,037 (2017: £33,582), £17,873 (2017: £NIL) re amounts recouped for Foyle Ambassadors Programme and a further £2,000 (2017: £NIL) re bursary programmes.



## 6.C) SECONDED AND TEMPORARY STAFF

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
<b>Staff costs above include the following</b>				
Temporary staff	119,922	25,160	135,548	28,700
<b>Total temporary staff costs</b>	<b>119,922</b>	<b>25,160</b>	<b>135,548</b>	<b>28,700</b>
<b>Salaries included under Revenue Grants</b>	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Gross salaries (Full Time) under INTERREG VA expenditure (Note 4) SWELL	9,132	8,993	10,322	10,258
Social security costs (Full Time) under INTERREG VA expenditure (Note 4) SWELL	832	866	940	988
Gross salaries (Full Time) under INTERREG VA expenditure (Note 4) CatchmentCARE	26,940	-	30,451	-
Social security costs (Full Time) under INTERREG VA expenditure (Note 4) CatchmentCARE	2,646	-	2,991	-
	<b>39,550</b>	<b>9,859</b>	<b>44,704</b>	<b>11,246</b>
<b>SALARIES INCLUDED IN PROGRAMME COSTS</b>	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Gross Salaries included in programme costs (Note 7)	98,178	56,774	110,971	64,762
Social Security costs included in programme costs (Note 7)	8,052	5,165	9,100	5,892
Temporary staff costs included in programme costs (Note 7)	19,106	18,301	21,596	20,876
	<b>125,336</b>	<b>80,240</b>	<b>141,667</b>	<b>91,530</b>



## 6.D) CHIEF EXECUTIVE'S COSTS

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
<b>John Pollock</b> <i>(CEO resigned 28 Feb 2017)</i>				
Gross	-	16,423	-	18,734
Social security costs	-	2,080	-	2,373
	<b>-</b>	<b>18,503</b>	<b>-</b>	<b>21,107</b>
<b>Sharon McMahon</b> <i>(appointed Designated Officer effective 1 March 2017)</i>				
Gross	59,587	55,700	67,351	63,537
Social security costs	7,069	6,561	7,990	7,484
	<b>66,656</b>	<b>62,261</b>	<b>75,341</b>	<b>71,021</b>

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 2018 £NIL (2017 £6,631/€7,564, related 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	2018 GROSS (£)	2018 SOCIAL SECURITY COSTS (£)	2017 GROSS (£)	2017 SOCIAL SECURITY COSTS (£)
John Pollock (CEO resigned 28 Feb 2017)	-	-	16,423	2,080
Sharon McMahon (appointed Designated Officer effective 1 March 2017)	59,587	7,069	55,700	6,561
Kevin Wilson (Development)	52,391	6,076	50,724	5,878
John McCartney (Conservation and Protection)	53,701	6,257	53,276	6,231
Barry Fox (Aquaculture & Shellfisheries)	60,764	6,205	57,960	5,733
John Paul O'Doherty (appointed Interim Director of Corporate Services 9 May 2017)	51,276	5,922	45,155	5,106
	<b>277,719</b>	<b>31,529</b>	<b>279,238</b>	<b>31,589</b>



## 6.F) BOARD MEMBERS REMUNERATION INCLUDING SOCIAL SECURITY COSTS

BOARD MEMBER	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Mr Laurence Arbuckle (Chairperson) *(Term ended 12 Dec 2017)	2,872	10,739	3,246	12,250
Mr Michael Murphy (Term ended 12 Nov 2018)	4,791	5,495	5,415	6,268
Mr Andrew Duncan (Vice Chairperson) *	9,448	9,794	10,679	11,172
Mr Michael McCormick *	7,396	7,248	8,360	8,268
Mrs Phil Mahon	5,573	5,495	6,299	6,268
Mr Terry McWilliams	5,573	5,495	6,299	6,268
Mr Allan Ewart	5,573	5,495	6,299	6,268
Mr Ian McCrea	5,573	5,495	6,299	6,268
Mr Alastair Patterson	5,573	5,495	6,299	6,268
Mrs Fiona Walsh*	7,396	7,248	8,360	8,268
Mr Patrick Gibbons*	7,396	7,248	8,360	8,268
Ms Heather Mackey*	7,396	7,248	8,360	8,268
	<b>74,560</b>	<b>82,495</b>	<b>84,275</b>	<b>94,102</b>

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

Although Mr Laurence Arbuckle's term ended on 12 December 2017, he received an ex gratia payment of £2,647 / €2,992 (£2,872 / €3,246 including social security costs) in March 2018 in respect of time and effort on behalf of Loughs Agency from December 2017 to March 2018. This was not an extension of his term of office as Chair of the Agency. Board Members' salaries are not pensionable. Board Members expenses in 2018 were £9,249/€10,454 (2017: £6,578/€7,503).





## 7. PROGRAMME EXPENSES

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
<b>Programme expenditure</b>				
Conservation & Protection	115,588	128,051	130,649	146,068
Marine Tourism & Angling Development	150,663	84,386	170,294	96,259
Aquaculture	47,655	53,622	53,864	61,166
Flood	50,140	-	56,673	-
	<b>364,046</b>	<b>266,059</b>	<b>411,480</b>	<b>303,493</b>

## 8. ADMINISTRATIVE EXPENSES

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Training and development	34,450	21,843	38,939	24,916
Bank charges	4,291	4,018	4,850	4,583
Postage	3,390	207	3,832	236
Advertising	28,675	33,068	32,411	37,721
Light and heat	58,141	37,049	65,717	42,262
Telephone	69,197	55,580	78,213	63,400
Rent	41,556	45,913	46,971	52,373
Insurance	155,279	149,689	175,512	170,750
Audit fees	22,500	22,500	25,432	25,666
Accountancy fees	480	480	542	547
Motor vehicle expenses	91,287	74,996	103,182	85,548
Boat stores	-	2,500	-	2,851
Boat maintenance	18,028	10,514	20,377	11,993
Printing and stationery	20,349	14,881	23,000	16,975
Licence dealers commission	2,323	2,530	2,626	2,886
Maintenance and repairs	76,200	79,533	86,129	90,723
VAT	10,898	-	12,318	-



CONTINUED	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Travelling and conference expenses	66,201	62,676	74,827	71,494
Meeting expenses	6,662	2,854	7,530	3,256
Health and safety	17,777	11,884	20,093	13,556
Cleaning	13,506	13,086	15,266	14,927
Computer consumables and maintenance	76,619	103,040	86,602	117,538
Other equipment costs	27,922	54,216	31,561	61,844
Subscriptions	8,365	6,198	9,455	7,070
Legal and professional fees	94,758	102,910	107,105	117,391
Licence Fees	4,321	6,850	4,884	7,814
	<b>953,175</b>	<b>919,015</b>	<b>1,077,374</b>	<b>1,048,320</b>

## 9. INTEREST PAYABLE

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Pension Interest Cost (Note 14e)	413,048	421,129	466,868	480,382
	<b>413,048</b>	<b>421,129</b>	<b>466,868</b>	<b>480,382</b>



## 10A. TANGIBLE FIXED ASSETS – LOUGHS AGENCY

	LAND & BUILDINGS	WEIRS	INTERPRETIVE CENTRE	BOATS & BOATING EQUIPMENT	FIXTURES & FITTINGS	PLANT	OFFICE EQUIPMENT	COMPUTER EQUIPMENT	MOTOR VEHICLES	ASSETS UNDER CONSTRUCTION	TOTAL	TOTAL
	£STG	£STG	£STG	£STG	£STG	£STG	£STG	£STG	£STG	£STG	£STG	£STG
<b>Cost</b>												
At 1 January 2018	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
Additions	23,868	32,640	-	28,515	3,022	358,461	-	33,983	24,537	98,734	603,760	682,430
Disposals	(45,427)	-	-	(411,009)	-	(35,642)	(2,362)	-	(45,261)	-	(539,701)	(610,024)
<b>At 31 Dec 2018</b>	<b>3,540,957</b>	<b>1,445,130</b>	<b>558,281</b>	<b>468,957</b>	<b>113,178</b>	<b>1,298,380</b>	<b>63,386</b>	<b>400,523</b>	<b>493,483</b>	<b>98,734</b>	<b>8,481,009</b>	<b>11,439,090</b>
<b>Depreciation</b>												
At 1 January 2018	135,681	865,060	272,057	647,634	52,536	891,874	34,119	317,052	352,454	-	3,568,467	4,816,493
Charge for year	122,233	56,608	22,331	37,692	7,635	39,791	6,502	24,611	54,286	-	371,689	420,120
Depreciation on disposal	(3,632)	-	-	(366,257)	-	(35,641)	(2,362)	-	(45,261)	-	(453,153)	(512,199)
<b>At 31 Dec 2018</b>	<b>254,282</b>	<b>921,668</b>	<b>294,388</b>	<b>319,069</b>	<b>60,171</b>	<b>896,024</b>	<b>38,259</b>	<b>341,663</b>	<b>361,479</b>	<b>-</b>	<b>3,487,002</b>	<b>4,724,414</b>
<b>Net Book Value</b>												
At 31 Dec 2018	3,286,675	523,462	263,893	149,888	53,007	402,356	25,127	58,860	132,004	98,734	4,994,006	6,714,676
Currency Translation Adjustment												(1,131,877)
												5,582,799
<b>At 31 Dec 2017</b>	<b>3,426,835</b>	<b>547,430</b>	<b>286,224</b>	<b>203,817</b>	<b>57,620</b>	<b>83,687</b>	<b>31,629</b>	<b>49,488</b>	<b>161,753</b>		<b>4,848,483</b>	<b>6,550,191</b>
Currency Translation Adjustment												(1,085,466)
												5,464,725

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.

## 10B. TANGIBLE FIXED ASSETS BELONGING TO AND FUNDED BY CATCHMENTCARE EU PROJECT

	COMPUTER EQUIPMENT £STG	MOTOR VEHICLES £STG	TOTAL £STG	TOTAL €(€)
<b>Cost</b>				
At 1 January 2018	-	-	-	-
Additions	1,109	29,945	31,054	35,100
Disposals	-	-	-	-
<b>At 31 Dec 2018</b>	<b>1,109</b>	<b>29,945</b>	<b>31,054</b>	<b>35,100</b>
<b>Depreciation</b>				
At 1 January 2018	-	-	-	-
Charge for year	46	3,668	3,714	4,198
Depreciation on disposal	-	-	-	-
<b>At 31 Dec 2018</b>	<b>46</b>	<b>3,668</b>	<b>3,714</b>	<b>4,198</b>
<b>Net Book Value</b>				
<b>At 31 Dec 2018</b>	<b>1,063</b>	<b>26,277</b>	<b>27,340</b>	<b>30,902</b>
<i>Currency Translation Adjustment</i>				(339)
				<b>30,563</b>
<b>At 31 Dec 2017</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Currency Translation Adjustment</i>				-
				-

These assets have been purchased for work on the CatchmentCARE Project. The assets must be managed and maintained at all times with a view to efficiency and value for money with appropriate steps taken to minimise the risk of theft or fraud. All EU projects must take the following action to ensure effective management of assets:

- a) Nominate a senior member of staff who will have responsibility for the management and disposal of assets;
- b) Prepare and maintain a register of all assets valued at more than €1,000/£1,000. In drawing up the register particular care should be taken with valuable or attractive items which may be susceptible to theft;
- c) Update the asset register continuously with auditable records of procurement and disposal of funded assets;
- d) Check the register quarterly and make it available upon request to staff from any authorised auditor;
- e) Maintain the assets in a cost effective manner designed to ensure they are retained at a good standard.



## 11. RECEIVABLES

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Trade debtors	12,747	15,496	14,250	17,465
Prepayments	144,783	131,462	161,853	148,171
Bailiffing	7,217	9,000	8,068	10,144
Other debtors	49,710	56,880	55,571	64,109
Grants receivable	72,543	3,243	81,096	3,656
	<b>287,000</b>	<b>216,081</b>	<b>320,838</b>	<b>243,545</b>

## 12. PAYABLES

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Trade creditors	86,535	24,401	96,737	27,502
Accruals	210,795	127,269	235,648	143,444
Other creditors	69,486	59,063	77,678	66,571
	<b>366,816</b>	<b>210,733</b>	<b>410,063</b>	<b>237,517</b>

Other debtors and creditors includes an amount of £44,337 (2017: £44,293) 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 of £74 are being held by the Agency's solicitors until such time as a planning has been completed and agreed with the partners in relation to habitat reinstatement schemes. The Agency is striving to ensure all schemes will be completed in 2019.



### 13. CAPITAL GRANTS

	NOTE	DAERA/ DCCAE (£)	LOCAL GOVT (£)	EU FUNDS (£)	INTERREG CARE (£)	TOTAL (£)	TOTAL (€)
<b>Gross capital grant</b>							
At 1 January		3,788,352	907,578	2,525,543	-	7,221,473	9,661,790
Additions	3	603,760	-	-	31,054	634,814	717,529
Disposals		(130,683)	(10,000)	-	-	(140,683)	(159,013)
<b>At 31 December 2018</b>		<b>4,261,429</b>	<b>897,578</b>	<b>2,525,543</b>	<b>31,054</b>	<b>7,715,604</b>	<b>10,220,306</b>
<b>Grant amortisation</b>							
At 1 January		2,375,584	656,632	1,068,934	-	4,101,150	5,323,858
Amortised in year		241,226	35,952	53,636	3,715	334,529	378,118
Eliminated on disposal		(113,871)	(3,639)	-	-	(117,510)	(132,821)
<b>At 31 December 2018</b>		<b>2,502,939</b>	<b>688,945</b>	<b>1,122,570</b>	<b>3,715</b>	<b>4,318,169</b>	<b>5,569,155</b>
<b>Unamortised capital grants</b>							
At 31 December 2018		1,758,490	208,633	1,402,973	27,339	3,397,435	4,651,151
Currency Translation Adjustment							(853,158)
							<b>3,797,993</b>
<b>As at 1 January</b>		<b>1,412,768</b>	<b>250,946</b>	<b>1,456,609</b>	<b>-</b>	<b>3,120,323</b>	<b>4,337,932</b>
Currency Translation Adjustment							(821,016)
							<b>3,516,916</b>



## 14. PENSION SCHEME

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

Sponsor Departments will meet pension liabilities as they fall due on a yearly basis and within agreed limits. Pension payments were also made to individuals who retired in previous years.

FRS 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 2018 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 2018 are:

ASSUMPTIONS		2018	2017
Discount rate - North		2.75%	2.5%
Discount rate - South		2.15%	2.1%
Rate of inflation - North		2.15%	2.1%
Rate of inflation - South		1.4%	1.65%
Rate of increase in salaries - North		2.15%	2.1%
Rate of increase in salaries - South		2.15%	3%
Rate of increase in pensions - North		2.15%	2.1%
Rate of increase in pensions – South (Core members)		1.4%	1.65%
Rate of increase in pensions – South (all other members)		2.15%	3%



ASSUMPTIONS	2018 MALE	2018 FEMALE	2017 MALE	2017 FEMALE
AVERAGE EXPECTED FUTURE LIFE AT AGE 65 FOR	YEARS	YEARS	YEARS	YEARS
Members currently aged 65	21.9	23.8	22.1	23.9
Members currently aged 45	23.3	25.4	23.5	25.4

#### 14. A) MOVEMENT IN NET PENSION LIABILITY DURING THE FINANCIAL YEAR

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
(Deficit) in the plan at the beginning of the year	(17,092,066)	(16,758,543)	(19,264,467)	(19,644,364)
Benefits paid during the year	475,595	410,073	537,565	467,770
Member contributions	(104,595)	(109,438)	(118,224)	(124,836)
Current Service costs	(899,881)	(789,588)	(1,017,135)	(900,683)
Net transfers out of/ (in to) the scheme	-	1,950	-	2,224
Interest on Scheme Liabilities	(413,048)	(421,129)	(466,868)	(480,382)
Actuarial (loss) /gains	1,105,031	574,609	1,249,016	655,456
Difference on currency translation			155,224	760,348
<b>(Deficit) in the plan at the end of the year</b>	<b>(16,928,964)</b>	<b>(17,092,066)</b>	<b>(18,924,889)</b>	<b>(19,264,467)</b>





## 14.B) ANALYSIS OF MOVEMENT IN (DEFICIT) IN THE PLAN OVER THE PERIOD

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Experience (loss)/ gain	225,980	244,072	255,425	278,413
Gain/ (loss) from exchange rate movements	(14)	(55,323)	(16)	(63,107)
(Loss)/ gain on change to assumptions	879,065	385,860	993,607	440,150
<b>Actuarial (loss)/ gain</b>	<b>1,105,031</b>	<b>574,609</b>	<b>1,249,016</b>	<b>655,456</b>

The main element of the actuarial gain of £1,105,031 relates to the changes in the actuarial assumptions which have decreased the value placed on the liabilities. The change in the Northern and Southern discount rates and inflation rates result in a £775,000 decrease in the value of the liabilities. The change in mortality assumption decreases the liabilities further by around £104,000. There is a further experience gain on the liabilities which reflects the fact that a full actuarial valuation has been carried out and experience over the year was different from that assumed at the previous year-end.

## 14.C) DEFERRED FUNDING FOR PENSIONS

Loughs Agency recognises as an asset a deferred funding asset of £16,928,964 / €18,924,889 as at 31 December 2018 (2017: £17,092,066/€19,264,467). The net deferred funding for pensions recognised in Income & Expenditure in 2018 includes:-

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
<b>Deferred Funding for Pensions</b>				
Current service cost	899,881	789,588	1,017,135	900,683
Other finance cost	413,048	421,129	466,868	480,382
Benefits paid during the year	(475,595)	(410,073)	(537,565)	(467,770)
	<b>837,334</b>	<b>800,644</b>	<b>946,438</b>	<b>913,295</b>



#### 14.D) ANALYSIS OF CURRENT PENSION SERVICE COSTS

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Service cost (Note 6b)	899,881	789,588	1,017,135	900,683
Interest on pension liabilities (note 9)	413,048	421,129	466,868	480,382
	<b>1,312,929</b>	<b>1,210,717</b>	<b>1,484,003</b>	<b>1,381,065</b>

#### 14.E) HISTORY OF DEFINED BENEFIT LIABILITIES

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
(Deficit) as at 31 December	(16,928,964)	(17,092,066)	(18,924,889)	(19,264,467)
Experience (loss) / gain	225,980	244,072	255,425	278,413
Percentage of scheme liabilities	1.3%	1.4%	1.3%	1.4%



## 14.F) DEFERRED ASSET FOR PENSIONS

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Balance at 1 January	17,092,066	16,758,543	19,264,467	19,644,364
Increase/ (Decrease) in deferred funding for pension assets	(163,102)	333,523	(184,354)	380,450
Difference on currency translation			(155,224)	(760,347)
<b>Balance at 31 December</b>	<b>16,928,964</b>	<b>17,092,066</b>	<b>18,924,889</b>	<b>19,264,467</b>

## 15. GENERAL RESERVE

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
At 1 January	306,560	186,912	345,524	219,098
(Deficit)/surplus for the year	71,877	66,574	81,242	75,941
Transfer (out of) / into pension scheme	-	(1,950)	-	(2,224)
Transfer from revaluation reserve	105,323	53,074	119,046	60,542
Actuarial (loss) / gain on pension scheme	1,105,031	574,609	1,249,016	655,456
Adjustment for Deferred Pension asset	(1,105,031)	(572,659)	(1,249,016)	(653,232)
Difference on currency translation			(5,017)	(10,057)
<b>At 31 December</b>	<b>483,760</b>	<b>306,560</b>	<b>540,795</b>	<b>345,524</b>



## 16. REVALUATION RESERVE

	2018 (£)	2017 (£)	2018 (€)	2017 (€)
At 1 January	1,716,698	1,769,772	1,934,890	2,074,527
Increase in revaluation reserve		-		-
Transfer from/ (to) Income Statement	(105,323)	(53,074)	(119,046)	(60,542)
Difference on currency translation			(14,488)	(79,095)
<b>At 31 December</b>	<b>1,611,375</b>	<b>1,716,698</b>	<b>1,801,356</b>	<b>1,934,890</b>

## 17. NOTES TO THE CASHFLOW STATEMENT

### 17.A) NET CASHFLOW FROM OPERATING ACTIVITIES

	NOTE	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Operating (deficit)/surplus		71,877	66,574	81,242	75,941
Loss/(profit) on disposal of fixed assets		36,224	32,794	40,944	37,408
Depreciation	10	375,403	372,298	424,318	424,680
Capital grant release	13	(334,529)	(319,224)	(378,118)	(364,139)
Net Deferred Pension funding	14	(837,334)	(800,644)	(946,438)	(913,295)
(Profit) on disposal of capital grant assets		(23,173)	(68,576)	(26,192)	(78,224)
(Increase)/decrease in debtors	11	(70,919)	33,462	(77,293)	48,968
Increase/(decrease) in creditors	12	156,083	(59,802)	172,546	(79,604)
Pension service cost	14	1,312,929	1,210,717	1,484,003	1,381,065
Pension benefits paid	14	(475,595)	(410,073)	(537,565)	(467,770)
Difference on currency translation				1,008	589
<b>Net cash (outflow)/inflow from operating activities</b>		<b>210,966</b>	<b>57,526</b>	<b>238,455</b>	<b>65,619</b>



## 17.B) NET CASH OUTFLOW FROM CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT

	NOTE	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Purchase of tangible fixed assets	10	(634,814)	(331,203)	(717,530)	(377,803)
Proceeds from disposal of tangible fixed assets		50,324	35,782	56,882	40,817
<b>Net cash outflow from capital expenditure and financial investment</b>		<b>(584,490)</b>	<b>(295,421)</b>	<b>(660,648)</b>	<b>(336,986)</b>

## 17.C) NET CASH INFLOW FROM FINANCING

	NOTE	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Capital grants received	13	634,814	331,203	717,529	377,803
<b>Net cash inflow from financing</b>		<b>634,814</b>	<b>331,203</b>	<b>717,529</b>	<b>377,803</b>

## 18. COMMITMENTS

There were a number of Capital Commitments at 31 December 2018.

	(£)	(€)
Omagh Office	257,621	287,995
E-Licensing upgrade	12,700	14,197
Fish Counter	25,308	28,292

See note 21 for commitments relating to operating leases.



## 19. CONTINGENT LIABILITIES

As at 31 December 2018 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 £22,363/ €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.

## 20. POST BALANCE SHEET EVENTS

### APPROVAL OF 2019 BUSINESS PLAN

At the date of approval of these Accounts, Loughs Agency's 2019 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 2019/20 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 2019 funding requested to date has been paid by both Sponsor Departments.

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



## 21. OPERATING LEASE

At 31 December 2018 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 Court, Dundalk Street, Carlingford of €16,800 per annum. The lease agreement is due for renewal at the end of July 2019;
- 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 2019;
- 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; and
- a lease for lease of land at Castlefinn for launching boats into the river of €2,200 per annum, renewed annually.

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

OPERATING LEASES	2018 (£)	2017 RESTATED (£)	2018 (€)	2017 RESTATED (€)
<b>Expiry</b>				
Not later than 1 year	22,414	22,327	25,057	25,165
Later than 1 year and not later than 5 years	4,290	8,970	4,796	10,110
Later than 5 years	-	-	-	-

## 22. RELATED PARTY TRANSACTIONS

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



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 CatchmentCARE 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 CatchmentCARE 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.

In 2018, the Agency again received approval of funding under INTERREG VA to act as Lead Partner on another project SeaMonitor. The partners involved in INTERREG VA SeaMonitor are: Loughs Agency (Lead), Marine Institute, University of Glasgow, Queen's University Belfast, AFBI, University College Cork, Galway Mayo Institute of Technology, Ocean Tracking Network Dalhousie University and University of California.

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 planning has been completed and agreed with the partners in relation to habitat reinstatement schemes. At 31 December 2018, £74 has been earned in interest and the amount of £44,337 has been included as a debtor and creditor in Loughs Agency Financial Statements. The Agency is striving to ensure all schemes will be completed in 2019.

On 22 October 2018, the Agency, acting in partnership with the fishery owners, received a high court settlement for damages to the fishery of £100,000, in relation to a significant fish kill case. This money is currently being held by the Agency's solicitors until fees have been settled. After solicitor's fees are paid the balance of any funds will be utilised to reinstate the affected river.





## 23. LOSSES AND SPECIAL PAYMENTS

There were no losses or special payments in 2018.

## 24. FINANCIAL INSTRUMENTS

### 24. A) FINANCIAL INSTRUMENTS

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

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

### 24. B) LIQUIDITY, INTEREST RATE AND FOREIGN CURRENCY RISK

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

ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT OF AGRICULTURAL, ENVIRONMENT AND RURAL AFFAIRS, NORTHERN IRELAND AND THE DEPARTMENT OF COMMUNICATIONS, CLIMATE ACTION AND ENVIRONMENT, IRELAND, WITH THE APPROVAL OF THE FINANCE DEPARTMENTS, NORTH AND SOUTH (THE DEPARTMENT OF FINANCE AND THE DEPARTMENT OF PUBLIC EXPENDITURE AND REFORM), 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 calendar year, and the state of affairs as at the year end. Subject to this requirement, the Loughs Agency shall prepare accounts for the calendar year ended 31 December 2018 and subsequent calendar years in accordance with:

- a) The North South Implementation Bodies Annual Reports and Accounts Guidance;
- b) Other guidance which the 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 the Sponsor Departments.

Except where agreed otherwise with both 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  
(Northern Ireland)

John Speers

.....

Date 22nd March 2019

Department of Communications,  
Climate Action and Environment  
(Ireland)

Matthew Collins

.....

Date 22nd March 2019





Loughs  
 Agency  
Gníomhaireacht na Lochanna  
Factrie für Loughs

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