



Loughs Agency

Gníomhaireacht na Lochanna
Factrie für Loughs

2019 | ANNUAL
REPORT

Covering the Period 1 January 2019
to 31 December 2019



North/South Body



Foras Thuaidh/Theas
a Cross Border body



Annual Report and Accounts

for the period ended 31 December 2019

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

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CHIEF EXECUTIVE'S OVERVIEW

I am pleased to present Loughs Agency's Annual Report for 2019. It details the significant programme of work that we undertook across all areas of our remit during what was another important year for the Agency.



This year saw the development of a three-year Corporate Plan that sets out how we will fulfil our mandate from 2020-22. The Plan takes account of the environment in which we operate, the challenges and significant growth opportunities facing the Agency, as well as proposed substantive legislative change. It also recognises how the Agency has to adapt so that we can deliver our remit effectively and efficiently.

Conservation, protection and development of the fisheries resource of the Foyle and Carlingford Areas continues to be the driving force of our statutory remit and functions.

2019 saw the Agency continue with the upgrade of our fish counter technology and infrastructure, which will continue in 2020.

The significant work programme that was undertaken during 2019 would not have been achievable without the commitment and professionalism of the staff of the Agency. I would like to acknowledge and thank all Loughs Agency staff for their hard work throughout the year. I also thank the Members of the Loughs Agency Board for their continued support and invaluable guidance. On behalf of the Agency, I also thank our Sponsor Departments, the Department of Agriculture, Environment and Rural Affairs (DAERA) and the Department of Communications, Climate Action and Environment (DCCAE) for their continued support of the Agency in its endeavours and actions this year.

S. McMahon

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), there are currently 2 vacancies within the Board. 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 the 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 2019 are as follows:

BOARD MEMBER	POSITION	ATTENDANCE
Andrew Duncan	Vice Chair	4
Phil Mahon	Member	5
Michael McCormick	Member	4
Terry McWilliams	Member	4
Allan Ewart	Member	2
Alastair Patterson	Member	3
Ian McCrea	Member	0
Fiona Walsh	Member	5
Heather Mackey	Member	5
Patrick Gibbons	Member	5

Details of Audit and Risk Committee membership and attendance at meetings held during 2019 are as follows:

BOARD MEMBER	POSITION	ATTENDANCE
Patrick Gibbons	Chairman	4
Fiona Walsh	Member	4
Allan Ewart	Member	2
Alastair Patterson	Member	4



BOARD MEETINGS

NO.	DATE
114	27th February
115	26th June
116	4th September
117	23rd October
118	11th December

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

AUDIT AND RISK COMMITTEE MEETINGS

DATE
6th February
29th May
16th September
18th November

NORTH/SOUTH MINISTERIAL COUNCIL

In the absence of Executive Ministers, the NSMC was unable to meet during 2019.



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 Board and Audit and Risk Committee meetings, complying with risk management processes and ensuring an effective system of internal control.

The Agency monitored its expenditure against approved budgets and reported to its Sponsor Departments on a regular basis. Regular Governance and Accountability meetings with Sponsor Departments, and day to day engagement, monitored ongoing compliance with the Code of Practice for the Governance of State Bodies (DCCA) and the Sponsorship Manual (DAERA).

- Systems

The Agency continued to improve its IT systems. 2019 saw the introduction of a number of infrastructure improvements to servers and fish counter technology.

During 2019 the Agency continued to upgrade, improve and install new systems which benefitted the global organisation. New fleet management and time management systems were introduced, eLicencing was upgraded and a new website was developed, and will be launched early 2020.

- Internal Audit

Internal Audit is an important part of the overall Corporate Governance of the Agency. The Internal Audit tests systems, associated procedures and controls and reports upon their effectiveness. In 2019 the Agency received a satisfactory rating.

- Capital Build

The Agency commenced the construction of a replacement regional office on its existing site in Omagh. This is a significant development for the Agency. The new Omagh Office will be of strategic importance to the Agency, its central location will allow stakeholders and members of the public to buy fishing permits, seek advice and engage with Fishery Officers on a wide range of Loughs Agency and angling matters. The inclusion of a large function room also means that the Agency will have the ability to hold Board Meetings and other strategic meetings with its Sponsor Departments onsite.

- Flood Relief Project

Throughout 2019 the Agency continued to progress the delivery of fisheries management measures in the Glenelly Valley, following the aftermath of the August 2017 flood. All work, which consisted mainly of riparian fencing will be completed in early 2020. Following a tender exercise facilitated by the Construction and Procurement

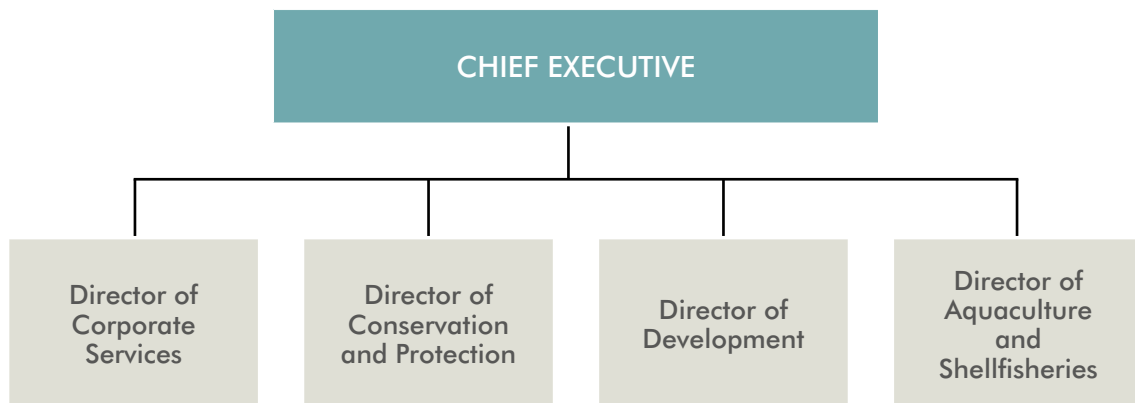


Delivery (CPD) of the Department of Finance NI, a contract was awarded through CPD's Dynamic Tender Assessment process. As of the 31st December 2019, 4,785m of fencing and associated gates have been erected. All works as per the contract are on target to be completed by the 31st March 2020.

STAFFING

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

Senior Management Organisational Chart as at 31st December 2019



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 Agency's objectives and individuals' needs.

COMPLAINTS HANDLING

The Agency has a complaints handling procedure. The procedure can be found at www.loughs-agency.org/about-us/customer-service. No complaints were received in 2019.



DEVELOPMENT

In this, the International Year of the Salmon and to mark Loughs Agency's 20th year of being, two signature events were held. The Confluence event was hosted at our Headquarters to celebrate two decades of Loughs Agency's achievements, and a salmon themed conference was held in partnership with the Foyle Association of Salmon and Trout Anglers, to raise awareness of the issues facing the Atlantic salmon.

The Agency engaged with a range of statutory and community based organisations in the delivery of projects and events throughout the year. Events included the North West Angling Fair, NI Science Festival, Bushmills Salmon and Whisky Festival, heritage talks, litter picks, photography competition and our annual Halloween event.

The Riverwatch Aquarium attracted 11,885 visitors in addition to engaging with 26 schools, youth and community groups through Riverwatch outreach programmes. 84 young people graduated from our Foyle and Carlingford Ambassadors Programme. The programme aims to help young people discover the social, economic and environmental importance of Lough Foyle and Carlingford Lough and their tributaries, while at the same time providing the opportunity to engage and build relationships across the regions, north and south.

Access improvements through the installation of 68 stiles, 14 footbridges, 6 sets of access steps, 71 new angling signs and 11 river maps were undertaken on 6 rivers in both catchment areas. Access and improvement works were also completed to upgrade the angling hub at our Headquarters and establish a new angling hub in Omagh. This work improved angling experiences and accessibility for users. In addition, research and scoping studies were undertaken in Curly Burn, Strabane Canal, River Foyle, River Finn and Inishowen with the view to drawing in external funding for development works in the coming years.

A sector training needs analysis was undertaken and training delivered to build capacity of local angling and marine tourism businesses, enabling them to grow and develop further.

Marketing the loughs continued through traditional and digital channels. The Agency attended the British Fly Fair International, Galway Fly Festival and commissioned 6 new river videos to promote Foyle and Carlingford as angling destinations for game, coarse and sea fishing.



CONSERVATION AND PROTECTION

SEIZURES

Throughout the 2019 season a combination of significant water pollution incidents and active salmon poaching placed a significant strain on staff time.

The angling season for 2019 has completed and was generally successful. Enforcement in the oyster fishery has continued, and it is pleasing to note that there appears to have been a significant decrease in the number of infringements in the 2019 season.

Project spend has been ongoing throughout the year, with available 2019 funds discharged and contracts awarded, including the money made available through an earlier civil court settlement. In a similar vein the 2019 allocated funds for the fish counter programme have also been exhausted.

ENFORCEMENT ACTIONS

The Agency pursued offenders in both jurisdictions and in both civil and criminal courts. These actions were part of the maintenance of a robust programme of activities to detect and deter non-compliance with fishery legislation. Illegal fishing, habitat damage and pollution has significant consequences for environmental and fisheries resources and also for people and communities. As a Regulator, the Agency endeavours to ensure immediate, predictable, proportionate and dissuasive sanctions for those who do not comply.

SEIZURES

Illegal fishing activity continued throughout 2019, with both illegal salmon netting and a variety of angling offences. Some of the angling offences committed in the Carlingford catchment appeared to be well organised with a number of individuals involved.

The Agency is grateful for support from the Police Service of Northern Ireland and An Garda Síochána.

	2015	2016	2017	2018	2019
Boats and cars	4	8	3	1	2
Net	53	49	78	41	31
Other	7	20	17	7	8
Fishing Rods	40	57	46	42	48
Salmon	15	26	24	14	14
Sea Trout	5	1	3	3	0
Other Fish	1	26	4	27	215
Bags of Oysters	36	4	4	8	1



POLLUTION INCIDENTS

Throughout 2019 Agency staff dealt with an increase in water pollution related issues, mostly related to civil construction and agricultural slurry. In addition to civil and agriculture pollution, Agency staff have responded to oil spills, large fires, sewage discharges, unauthorised landfill sites and issues arising from management of green energy projects.

The Agency investigated 224 incidents in 2019. The nature of these investigations are detailed in the table below:

CATEGORY	NUMBER OF INCIDENTS 2019
Agriculture	97
Domestic	26
Industry	42
Sewage treatment	12
No pollution found	33
Other	17
Transport	10
Unknown	15
Total	252

FISH COUNTER PROGRAMME

In overview for 2019 the following data was derived from the legislative cited fish counters:

- The River Finn failed to meet its conservation limit.
- Using the data from the University of Glasgow's work on the weir at Sion Mills the River Mourne met its conservation limit, and there was an improvement on the 2018 count.
- The River Faughan met its conservation limit and management target.
- The River Roe met its management target, but not its conservation limit.
- The Agency undertook fish trapping and validation on the River Mourne and Finn counters.

The Agency is in the process of significant investment in the fish counter programme to ensure it is fit for purpose into the future.



Given the failure of the River Finn to meet its conservation limit in 2018 a Declaration was made in early 2019, in pursuance of Article 3 of the Foyle Area (Control of Fishing) Regulations 2010 and Section 13(1) of the Foyle Fisheries Act 1952 and Section 13 (1) of the Foyle Fisheries Act (Northern Ireland) 1952. This Declaration suspended netting in the River Foyle, Lough Foyle and seaward of Lough Foyle, and restricted angling in the River Finn to angling on a catch and release basis only for the whole of the 2019 season.

FRESHWATER FISHERIES MONITORING PROGRAMME 2019

The Freshwater Fisheries Monitoring Programme 2019 achieved the following:

- The successful deployment of a rotary screw trap on the River Faughan, which ran continuously for 5 and a half weeks. Almost 6,500 Atlantic salmon smolts and 1,500 sea trout smolts were captured, subsamples were taken on each day and 700 scale samples were taken.
- Staff completed the Water Framework Directive Fish Monitoring Programme, incorporating 10 fully quantitative fish surveillance sites (7 in the Foyle catchment and 3 in Carlingford).
- Agency staff completed a series of timed electrofishing sites throughout the Finn catchment to supplement the CatchmentCARE Project.
- Agency staff completed a fully Water Framework Directive compliant Lake Fish Survey on Loughmacrory to assess the species and population structure of the lake. A full report including stock status data figures for each species encountered will be published in 2020. The report will aid informed decision-making regarding the management of the lake going forward.
- Agency staff completed the Loughs Agency Water Framework Directive Fish in Rivers Classification Report, which has been evaluated in house and shared with DAERA and the Fish Monitoring Group. All associated raw data and shape files have also been shared with DAERA Inland Fisheries for reporting purposes.
- The annual pre-spawning adult sea trout survey was completed on the Index Tributary the Altnaghree Burn.

REGULATIONS

Throughout 2019 there was no movement of Regulations due to the impasse at Stormont, which impeded the development of primary and secondary Regulations. The Agency prepared a Regulatory Review paper in early 2019 which set out the aspirations of the Agency regarding Regulations.



The Agency has committed to undertaking a full review of its Primary and Secondary Regulations in 2020.

SALMONID HABITAT

Loughs Agency staff have undertaken significant habitat works during the year, these have 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.

OPERATION SILVER FIN

Operation Silver Fin was launched on the 6th August 2019 at Clady on the River Finn between Co. Tyrone and Co. Donegal. Loughs Agency in partnership with An Garda Síochána, PSNI and partners from the Partnership for Action Against Wildlife Crime Fin Group, created a formal joint operation to target fish poachers.

AQUACULTURE AND SHELLFISHERIES

NATIVE OYSTER STOCK ASSESSMENTS

Native oyster stock assessments were conducted from January-March (post fishery) and August-September (pre fishery) 2019. Good survival of the 2018 spat settlement was observed in both of these surveys and by autumn this cohort of oysters was in the size range of 30-50mm, with an estimated biomass of 101 tonnes. The majority of this age class will recruit into the fishery in 2021 and 2022. There was no unusually high mortality observed during either survey, and *Bonamia* infection levels were relatively low when tested in winter 2019. Total biomass of the stock was estimated at 504 tonnes in spring and 479 tonnes in autumn. There was evidence of a limited spatfall in summer 2019 with 35% of the stations sampled yielding spat with a spat density of 0.22m². Total fishable tonnage was estimated to be 115 tonnes in autumn 2019. It was recommended that only partial removal of the fishable stock take place to help maintain an effective spawning stock biomass within the fishery.

INTERTIDAL MONITORING

Monitoring of intertidal mussel beds took place in October and November 2019. These beds are important as broodstock for wild mussels within Lough Foyle and also nursery habitats and feeding areas for protected shorebird species. There are extensive mussel beds on the eastern shore of Lough Foyle, however they have reduced in size in recent



years and this is thought to be due to a natural die off cycle. Oyster growth monitoring and water quality monitoring of intertidal areas has been taking place on a weekly or bi-weekly basis since September 2019 to assess seasonal changes.

NATIVE OYSTER SPAWNING ASSESSMENT

The native oyster spawning assessment took place between May and September 2019. Weekly samples were taken to determine oyster brooding activity, bivalve larval abundance and environmental variables within 5 oyster beds. The proportion of the sampled population brooding was lower than that recorded in 2018 (4.2%), with the early summer temperature trends approx. 1-2°C lower on most beds than in the same period in 2018. A series of spat collectors were deployed on the oyster beds during the settlement period (July-September) and these yielded moderate quantities of oyster spat in the 3-13mm size range, showing evidence of a localised settlement relatively late in the summer.

BLUE MUSSEL SPAWNING ASSESSMENT

Monitoring of intertidal mussel beds took place in October and November 2019. These beds are important as broodstock for wild mussels within Lough Foyle and also as nursery habitats and feeding areas for protected shorebird species. There are extensive mussel beds on the eastern shore of Lough Foyle, however they have reduced in size in recent years and this is thought to be due to a natural die off cycle.

NATIVE OYSTER FISHERY

The native oyster fishery season commenced on the 8th October 2019. The fishery was open for 18 days in 2019, as a means to reduce stress on the native oyster spat and retain an acceptable biomass of spawning stock.

41 licences were sold for the 2019/20 season. The fishery closed on the 11th December 2019. The fishery will remain closed for January 2020 to allow for a stock assessment to be undertaken. A decision on whether or not to open the fishery in February and March 2020 will be made in early 2020.

INVASIVE SPECIES MONITORING

Intertidal monitoring for the presence of feral Pacific oysters continued in 2019 on appropriate tides. Densities of feral Pacific oysters still appear to be relatively low and the populations have not expanded their range or abundance since they were first recorded in Lough Foyle in 2007.



SEABED SURVEYS

Side scan sonar and underwater camera surveys were conducted during October 2019 on native oyster beds and on the experimental cultch relaying plot from 2018. This work has helped to further refine the boundaries of the native oyster beds and identify the seabed types present within high density areas of oysters. There was evidence of the changes that had taken place on the experimental plot used to deploy shell cultch, as a trial to determine how effective this would be in advance of any future cultch introductions for habitat improvement.

UNREGULATED AQUACULTURE SURVEYS

This unregulated activity remained an ongoing concern for the Agency during 2019. By way of monitoring this growing activity the Agency conducted an aerial drone survey of the Pacific oyster trestle arrays. This information together with satellite imagery was used to estimate the quantity of trestles and to record the location of the arrays. The total number of trestles was estimated at 68,037 covering an area of 190 hectares. This is an increase of 32% in the number of trestles. The oyster trestles cover approximately 31% of the total intertidal area from Culmore to Moville in Lough Foyle.

The Agency will continue to monitor the growth of this unregulated activity during 2020.



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, 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's 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 Loughs Agency employees.

REMUNERATION STRUCTURE

Loughs Agency's 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 dependent on the number of unsocial hours worked);
- on call allowance (applicable to those on call for incidents relating to pollution, poaching, building security and IT infrastructure – fixed and aligned to NICS on call allowance).

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 the 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 individual starts and are aligned to the NICS pay scales (Northern Ireland) and the Inland Fisheries Ireland pay scales (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 staff in Northern Ireland, and on the anniversary of the employee's appointment for staff in Ireland.

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 individuals start and are aligned to the NICS pay scales (Northern Ireland) and the Inland Fisheries Ireland pay scales (Ireland).
- By the use of a recruitment agency. As a public body Loughs Agency is obliged to use an assigned Agency from the Agency Worker User Protocol, depending on job role. The recruitment agency will be tasked with advertising the vacancy, sourcing suitable candidates, screening CVs, meeting candidates to determine suitability and for supplying the CVs 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.

A Loughs Agency competition will be carried out as the preferred option however, a recruitment agency may be the chosen method in the event of an urgent recruitment.

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. 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 his report hold appointments, which are open ended. Early termination, other than for misconduct, would result in the individual being entitled to receive compensation.

SALARY AND PENSION ENTITLEMENTS

The following sections provide details of the remuneration and pension interests of the most Senior Management of the Agency.

Remuneration including salary and pension entitlements of Senior Management Staff (Audited Information)

SENIOR MANAGEMENT / DIRECTORS	2019		2018	
	GROSS (£)	BENEFITS IN KIND (£)	GROSS (£)	BENEFITS IN KIND (£)
Sharon McMahon (appointed Designated Officer effective 1 March 2017)	62,213	-	59,587	-
Kevin Wilson (Development)	54,275	-	52,391	-
John McCartney (Conservation and Protection)	54,575	-	53,701	-
Barry Fox (Aquaculture & Shellfisheries)	63,436	-	60,764	-
John Paul O'Doherty (appointed Interim Director of Corporate Services 9 May 2017)	52,979	-	51,276	-
Total	287,478	-	277,719	-

	2019 (£)	2018 (£)
Highest Paid Director's salary at 31 Dec*	63,823	64,769
Median Total Remuneration	28,167	27,819
Ratio	2.3	2.3

(*31 December stg to euro rate 2019: 1.1753 / 2018: 1.1179, average rate 2019: 1.1392 / 2018:1.1303)



	2019		2018	
SENIOR MANAGEMENT / DIRECTORS	GROSS (€)	BENEFITS IN KIND (€)	GROSS (€)	BENEFITS IN KIND (€)
Sharon McMahon (appointed Designated Officer effective 1 March 2017)	70,873	-	67,351	-
Kevin Wilson (Development)	61,830	-	59,218	-
John McCartney (Conservation and Protection)	62,172	-	60,698	-
Barry Fox (Aquaculture & Shellfisheries)	72,266	-	68,682	-
John Paul O'Doherty (appointed Interim Director of Corporate Services 9 May 2017)	60,354	-	57,957	-
Total	327,495	-	313,906	-

	2019 (€)	2018 (€)
Highest Paid Director's salary at 31 Dec*	75,011	72,405
Median Total Remuneration	32,088	31,444
Ratio	2.3	2.3

- * Director's salaries gross include total pay received between 1st January 2019 and 31st December 2019 whereas the highest paid Director rate is based on highest salary paid to any one Director on accounting date 31st December 2019, which will not be the same as a result of pay awards and annual increments within the year.

SALARY

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

BONUSES

The Agency does not pay bonuses to any members of Senior Management or any member of staff.



BENEFITS IN KIND

The monetary value of benefits in kind covers any benefit provided by the employer and treated by HM Revenue and Customs as a taxable emolument. None of the Senior Management Team had benefits in kind in 2019 or 2018.

FAIR PAY (Audited Information)

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

The banded remuneration of the highest paid Director in the Agency in the financial year 2019 was £55,608 to £67,796 / €65,356 to €79,681 (2018 £57,458 to £70,052 / €64,232 to €78,311). The ratio in 2019 was 2:27 times (2018 2:3). The median remuneration of the workforce was £28,167 / €32,088 (2018 £27,819 / €31,444).

No employees received remuneration in excess of the highest paid Director in either year. Remuneration ranged from £18,513 to £63,823 / €21,758 to €75,011 in 2019 (2018 £17,974 to £64,769/ €20,093 to €72,405).

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 31/12/2019 AND RELATED LUMP SUM		REAL INCREASE IN PENSION AND RELATED LUMP SUM AT PENSION AGE		CETV AT 31/12/18	CETV AT 31/12/19	REAL INCREASE in CETV	VALUE OF ACCRUED PENSION BENEFITS 2018	VALUE OF ACCRUED PENSION BENEFITS 2019
	PENSION	LUMP SUM	PENSION	LUMP SUM					
Mrs S McMahon **	£16,000	£34,000	£2,000	£1,000	£265,000	£300,000	£35,000	£19,620	£36,428
Mr K Wilson **	£11,000	£15,000	£2,000	£0	£128,000	£148,000	£20,000	£17,183	£36,797
Mr J McCartney *	£22,000	£65,000	£1,000	£2,000	£497,000	£517,000	£20,000	£12,053	£18,772
Mr B Fox **	£17,000	£31,000	£1,000	£0***	£236,000	£244,000	£8,000	£40,534	£14,260
Mr JP O'Doherty **	£6,000	£4,000	£1,000	£0	£52,000	£65,000	£13,000	£34,205	£17,113

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 2018 and 31 December 2019. 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 2019.

* Final salary only benefits

** Final salary and alpha benefits.

*** The real increase in Mr Fox's lump sum is actually negative at 31 December 2019. This is due to the change in the exchange rates over the year and because Mr Fox is a Southern member.



SENIOR MANAGER	ACCRUED PENSION AT PENSION AGE AS AT 31/12/2019 AND RELATED LUMP SUM	REAL INCREASE IN PENSION AND RELATED LUMP SUM AT PENSION AGE	CETV AT 31/12/18	CETV AT 31/12/19	REAL INCREASE in CETV	VALUE OF ACCRUED PENSION BENEFITS 2018	VALUE OF ACCRUED PENSION BENEFITS 2019
	PENSION LUMP SUM	PENSION LUMP SUM					
Mrs S McMahon	€18,805	€39,960	€2,350	€296,243	€41,135	€21,933	€42,814
Mr K Wilson	€12,928	€17,629	€2,350	€143,091	€23,506	€19,209	€43,248
Mr J McCartney	€25,856	€76,394	€1,175	€555,596	€23,506	€13,474	€22,063
Mr B Fox	€19,980	€36,434	€1,175	€263,824	€9,402	€45,313	€16,760
Mr JP O'Doherty	€7,052	€4,701	€1,175	€58,131	€15,279	€38,238	€20,113



ACCRUED PENSION AT PENSION AGE AS AT 31 DECEMBER 2019 AND RELATED LUMP SUM

The accrued pension at pension age as at 31 December 2019 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 2018/19, a +3% adjustment (17/18, +1%) was made for Northern members and +0.2% (17/18 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's pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

REAL INCREASE IN CETV

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



VALUE OF ACCRUED PENSION BENEFITS

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

PENSION ARRANGEMENTS

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 (CARE) pension arrangement or 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. In the UK the State pension age is currently 65 and will increase for both men and women to reach 66 by October 2020. The UK Government is planning further increases, which will raise the State pension age from 66 to 67 between 2026 and 2028 and from 67 to 68 between 2044 and 2046.



In Ireland, the state pension age is currently 66 and will rise to 68 as follows:

YEAR	STATE PENSION PAYABLE FROM AGE:	I.E. FOR THOSE BORN ON OR AFTER:
2014	66	01-Jan-49
2021	67	01-Jan-55
2028	68	01-Jan-61

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 joined the Scheme after 1 April 2015 will, in most cases, become members of the Core Alpha section.

BOARD MEMBERS REMUNERATION INCLUDING SOCIAL SECURITY COSTS (AUDITED INFORMATION)

BOARD MEMBER	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Mr Laurence Arbuckle (Chairperson) *	-	2,872	-	3,246
Mr Michael Murphy	-	4,791	-	5,415
Mr Andrew Duncan (Vice Chairperson)	9,397	9,448	10,706	10,679
Mr Michael McCormick	7,356	7,396	8,380	8,360
Mrs Phil Mahon	5,563	5,573	6,337	6,299
Mr Terry McWilliams	5,563	5,573	6,337	6,299
Mr Allan Ewart	5,563	5,573	6,337	6,299
Mr Ian McCrea	5,563	5,573	6,337	6,299
Mr Alastair Patterson	5,563	5,573	6,337	6,299
Mrs Fiona Walsh	7,355	7,396	8,379	8,360
Mr Patrick Gibbons	7,355	7,396	8,379	8,360
Ms Heather Mackey	7,355	7,396	8,379	8,360
	66,633	74,560	75,908	84,275



- * 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 Board. Board Members' salaries are not pensionable.

SALARY BANDS FOR ALL EMPLOYEES

Number of employees (full time equivalents) whose emoluments for the twelve months ending 31 December 2019 fell within the following bands:

SALARY BANDS (£)	2019	2018
	NO OF EMPLOYEES	NO OF EMPLOYEES
Less than 20,000	1	1
20,000 – 29,999	26	25
30,000 – 39,999	17	17
40,000 – 49,999	1	3
50,000 – 59,999	3	3
60,000 – 69,999	2	1
	50	50



APPENDIX 1 - OUTTURN AGAINST TARGETS

PRIORITIES, OBJECTIVES AND TARGETS FOR 2019

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	Delivery Outcome	Responsible Director/s	Update
<p>01</p> <p>Analyse compliance with salmon management targets for each of the statutory designated river systems.</p> <p>Publish Freshwater and Still Water Status Reports and associated Action Plans every two years.</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>Collect and analyse relevant data through scientific audit points: including water chemistry, invertebrate biology, fish population estimates, habitat surveys, electrofishing, barriers to migration and an Invasive Species Survey. The data is to be managed through Geographical Information Systems (GIS).</p>	<p>Review and validation of data in relation to all river systems produced by 31 December 2019.</p> <p>2 reports on freshwater lakes and rivers completed by 31 October 2019.</p> <p>Available data to be processed and added to relevant GIS data set by 31 December 2019.</p>	<p>Provide data for local fishery management decisions and support the fishery Regulation framework.</p> <p>Provide information to support obligations under Biodiversity Frameworks including European Directives.</p> <p>Provide data and information to allow reporting under international conventions.</p> <p>Ensure stakeholder awareness and engagement.</p>	<p>Conservation & Protection and Corporate Services</p> <p>Conservation & Protection</p>	<p>Fish counter programme is running and results are available for interpretation.</p> <p>All relevant datasets including redds, electrofishing, habitat data, water quality, invasive species, pollution, seizures, inspections etc. have been collected using GIS, processed, validated and made available for fishery management</p>



<p>02</p> <p>Deliver on Water Framework Directive monitoring. Habitat Directive obligations.</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>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 2019.</p> <p>All obligations met, as outlined in the MoU.</p>	<p>Provide input into national and European Directives, in line with legislative requirements and local agreements.</p>	<p>Conservation & Protection</p>	<p>Complete and available on request. Fish classifications using GIS complete for reporting to Water Framework Directive.</p> <p>2019 WFD Fish Monitoring Programme complete incorporating 10 fully quantitative fish surveillance sites (7 in Foyle and 3 in Carlingford).</p> <p>WFD Fish in Rivers Classification Report complete.</p>
<p>03</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 on the status of commercial shellfish species.</p>	<p>All surveys and research scheduled and completed in line with seasonal requirements by 31 December 2019.</p> <p>All reports for 2018/2019 on commercial shellfish species and the sea loughs completed by 31 December 2019.</p>	<p>Provide data to inform management decisions.</p> <p>Assess the health of Lough Foyle native oysters.</p> <p>Present findings and consult with stakeholders on the management arrangements for the Native Oyster Fishery.</p>	<p>Aquaculture & Shellfisheries</p>	<p>Annual survey plan agreed and complete. Spring survey complete. Oyster spawning and mussel seed surveys completed.</p> <p>Spring survey update sent to all licensed oyster fishermen.</p> <p>All surveys complete and reports sent to stakeholders.</p>
<p>04</p> <p>Participate in Monitoring Programmes and contribute management advice.</p>	<p>Participate in Monitoring Programmes on behalf of the Food Standards Agency, as outlined in the agreed MoU. Provide management advice 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 2019.</p>	<p>Ensuring robust surveillance of shellfish production and placing of product for sale in accordance with FSA/NI Shellfish Monitoring Programmes.</p>	<p>Aquaculture & Shellfisheries</p>	<p>Samples taken in accordance with instruction from Marine Institute and DAERA.</p> <p>FSAI/FSANI Samples taken in accordance with MoU.</p>
<p>05</p> <p>Implement projects from the Capital Projects 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>Finalisation of lease agreements.</p>	<p>Phase 1 completed by 31 December 2019.</p>	<p>Partnership building with stakeholders.</p> <p>Completion of tendering processes and procurement.</p> <p>Completion of technical design and build phases for spatting ponds.</p>	<p>Aquaculture & Shellfisheries</p>	<p>Discussion progressing with landowners. Alternative sites being investigated.</p>



STRATEGIC PRIORITY 2

DEVELOP AND IMPLEMENT EFFECTIVE LEGISLATION THAT WILL DELIVER BUSINESS NEEDS.

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

Over the life of this Plan, we will work with our Sponsor Departments to ensure that the Agency has a suite of fisheries and environmental legislation to deliver the statutory remit of the Agency.

BUSINESS OBJECTIVE	Key Activities	Delivery Targets	Delivery Outcome	Responsible Director/s	Update
<p>01</p> <p>To carry out enforcement duties, and where necessary, develop appropriate Regulations to deliver our statutory obligations.</p>	<p>Review Agency Enforcement policy and procedures.</p> <p>Carry out patrols and respond to reports of illegal activity, as necessary.</p> <p>Carry out an annual review of Regulations and provide proposals on amendments and the development of new Regulations, as necessary.</p>	<p>Policy developed and implemented by 31 May 2019.</p> <p>Increase in the number of prosecutions leading to a decrease in illegal fishing</p> <p>Enforcement duties are carried out in accordance with Agency's policies and procedures.</p> <p>Regulatory Review Report completed by 31 January 2019.</p>	<p>To deter illegal activity using robust enforcement procedures and to legally seize those fishing engines used illegally to prevent, detect and ameliorate pollution incidents, to reduce the impact and conserve prescribed species.</p> <p>To ensure compliance with national and international Regulatory frameworks.</p>	<p>Conservation & Protection & Aquaculture & Shellfisheries</p>	<p>Procedural review on case file management complete and initiated.</p> <p>All incidents responded to within time frames.</p> <p>The majority of enforcement action to date carried out within parameters of existing protocols.</p> <p>Annual Regulatory Review completed.</p>
<p>02</p> <p>Process applications under relevant sections of Primary Legislation to the Agency.</p>	<p>Process applications for riverbed works and scientific evaluations including consultation and screening, where appropriate.</p>	<p>Respond to applications received within 60 days.</p>	<p>To comply with national standards and agreements as a statutory consultee, to ensure the long term sustainability of the fisheries, and ensure compliance with National and European Regulations.</p>	<p>Conservation & Protection</p>	<p>Complete. End of year review indicates 90% of applications were processed within the timeframe.</p>



03 Progress the licensing of Aquaculture.	Liaise with Sponsor Departments to support progress of a Management Agreement.	Respond to requests from Sponsor Departments for support information, as required.	To enable the Agency to carry out licensing of Aquaculture.	Aquaculture & Shellfisheries	Continuously raised at Departmental and Board level.
04 Angling Licensing Review with recommendations for future improvements.	Review current Angling Licence structure in conjunction with DAERA and IFI.	Produce ToR for review and initiate review with DAERA and IFI by 30 June 2019. Produce report with recommendations on way forward by 31 December 2019.	Progress the development of a visiting tourist angling licence to cover the island of Ireland.	Development, Conservation & Protection and Corporate Services.	Loughs Agency met with DAERA Inland Fisheries to discuss Angling Licensing. Further actions were deferred until 2020 due to staff availability.

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.

BUSINESS OBJECTIVE	Key Activities	Delivery Targets	Delivery Outcome	Responsible Director/s	Update
01 Develop and promote the natural resources of the Foyle and Carlingford Areas' natural strengths.	Prepare an annual Events Plan with themes related to angling, marine tourism and environmental education.	Event Plans to be completed by 31 January 2019.	Increasing participation in recreational activities, and delivering environmental education, which will lead to greater awareness of the Agency's remit, locally, nationally and internationally.	Development, Corporate Services & Conservation & Protection	Event Plan complete.



02

Develop the capacity and understanding of the fisheries and related Marine Tourism sectors through the Agency's outreach programmes.

Prepare a schedule of relevant activity and capacity development programmes for Marine Tourism and Angling Development.

Deliver community based outreach and youth programmes, including the Foyle Ambassadors Programme. Develop and deliver a Carlingford Ambassadors Programme.

Annual schedule of Marine Tourism & Angling development programmes delivered by 31 December 2019.

Ambassadors programmes in both Foyle & Carlingford Areas delivered by 31 December 2019.

An annual programme of outreach activities developed and delivered by 31st December 2019.

Increasing capacity through sectoral training and development.

Increased numbers of Ambassadors.

Completion of the Ambassadors programme and other outreach programmes will provide understanding in the local communities of the recreational, economic and environmental importance of both the Foyle and Carlingford Areas.

Development, Corporate Services and Conservation & Protection

Projects identified and consultation with stakeholders complete. Working in partnership with Sport NI and local Councils, on a suite of training programmes. 2 initial programmes have been undertaken by Loughs Agency and a schedule for others to be delivered in 2020.

2019 Foyle and Carlingford Ambassador Programme began in March 2019 and completed in October 2019. 6 programmes have been delivered in the Foyle and Carlingford areas with almost 100 Ambassadors participating this year.

Education and outreach programme complete.



03

Implement projects from the Capital Project Plan.

Carry out instream works for the improvement of salmon fisheries subject to available funding.	Completed by 31 December 2019.			Complete. Planned works complete.
Carry out enhancement works with relevant partners utilising INTERREG funding on the River Finn.	Ongoing throughout the year.	To conserve existing stocks of prescribed species and ensure their future sustainability.	Conservation & Protection and Development	Works on River Faughan and Roe completed. As part of our programme of access improvement for local and visiting anglers, all of the projects are complete. Works undertaken include infrastructure to enhance access (stiles, footbridges, steps) on 6 rivers (Clanrye, Whitewater, Culdaff, Derg, Faughan and Roe) in partnership with 8 angling clubs.
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.	Ongoing throughout the year.	Continued development of funding and partnership opportunities to enable delivery of our Conservation and Protection remit.	All	
Carry out Angling & Marine Tourism infrastructure improvement works.	Completed by 31 December 2019.	Provision of appropriate facilities that will enhance the fisheries for recreational and educational purposes.	All	
Carry out Riverwatch led infrastructure works.	Completed by 31 December 2019.		Conservation & Protection and Development	Improvements have been made to the aquarium filtration and management systems. Improvements have been made to the angling hub at Headquarters.



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 2019, we will continue to establish our reputation as a respected and trusted partner that can deliver shared visions.

BUSINESS OBJECTIVE	Key Activities	Delivery Targets	Delivery Outcome	Responsible Director/s	Update
01 Continue to develop and maintain strong relationships and partnerships at a strategic and local level.	Develop an Annual Volunteer Programme to offer volunteers a wide range of rewarding experiences. Pursue and develop programmes of work in partnership, through external funding initiatives.	Volunteer Programme implemented by 31 December 2019. Programmes developed and commenced by 31 December 2019.	Provide consistently high customer and public service.	All	Schedule of clean up events established and complete. Four clean up initiatives were undertaken and the schedule for the year is complete. Delivery of ecology lessons at Pettigo Youth Angling Event complete.



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 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	Delivery Outcome	Responsible Director/s	Update
01 Lead and support all Governance, Legal, HR, Data Protection, Financial, Performance Management and ICT aspects of a fully integrated Agency.	Develop and implement a Corporate Strategy which will include HR, ICT, Information and Communication Improvement.	Draft Strategy developed by 30 March 2019. Strategy approved by 30 April 2019. Strategy implemented by 31 December 2019.	Ensure all staff share in the vision and mission of the organisation Improved leadership skills and relevant professional / personal development opportunities for a wider range of staff across the organisation, aligned to strategic aspirations. Creating dedicated space for workforce development, inclusive planning, health and wellbeing.	Corporate Services	Corporate Strategy drafted and implemented. PPE and Events Committee in place with Terms of Reference in relation to programme delivery. A number of wellbeing programmes and events completed.







2019 | TUARASCÁIL BHLIANTÚIL

Don tréimhse ón 1 Eanáir 2019 go dtí
an 31 Nollaig 2019







Tuarascáil Bhliantúil

don tréimhse dar críoch

an 31 Nollaig 2019

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

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Léargas an Phríomhfheidhmeannaigh



Tá áthas orm Tuarascáil Bhliantúil Ghníomhaireacht na Lochanna do 2019 a chur i láthair. Sonraítear ann an clár suntasach oibre a cuireadh i gcrích i ngach réimse dár sainchúram le linn bliain thábhachtach eile don Ghníomhaireacht.

I mbliana, forbraíodh Plean Corparáideach trí bliana ina leagtar amach conas a chomhlíonfaimid ár sainordú ó 2020-22. Cuirtear san áireamh sa Plean an timpeallacht ina n-oibrímid, na dúshláin agus na deiseanna suntasacha fáis atá os comhair na Gníomhaireachta, chomh maith le hathrú suntasach reachtaíochta atá beartaithe. Aithnítear ann freisin conas a chaithfidh an Ghníomhaireacht oiriúnú ionas gur féidir linn ár sainchúram a chur i gcrích go héifeachtach agus go héifeachtúil.

Is é caomhnú, cosaint agus forbairt acmhainn iascaigh an Fheabhail agus Chairlín go príomha atá taobh thiar dár sainchúraim agus dár bhfeidhmeanna go fóill.

In 2019, lean an Ghníomhaireacht ar aghaidh le huasghrádú ar theicneolaíocht agus ar bhonneagar ár n-áiritheoirí éisc, agus leanfar leis sin in 2020.

Ní bheadh an clár oibre suntasach a rinneadh le linn 2019 indéanta gan tiomantas agus gairmiúlacht fhoireann na Gníomhaireachta. Ba mhaith liom aitheantas a thabhairt d'fhoireann uile Ghníomhaireacht na Lochanna as a gcuid oibre crua i rith na bliana. Gabhaim buíochas freisin le Comhaltáí Bhord Ghníomhaireacht na Lochanna as a dtacaíocht leanúnach agus as a dtreoir luachmhar. Thar ceann na Gníomhaireachta, gabhaim buíochas freisin lenár Ranna Coimircíochta, an Roinn Talmhaíochta, Comhshaoil agus Gnóthaí Tuaithe (DAERA) agus an Roinn Cumarsáide, Gníomhaithe ar son na hAeráide agus Comhshaoil (DCCAE) as a dtacaíocht leanúnach don Ghníomhaireacht ina hiarrachtaí agus ina bearta i mbliana.

S. McMahon

Sharon McMahon

Oifigeach Ainmnithe



RÁITEAS MISIN

Buntáistí inbhuanaithe, sóisialta, eacnamaíocha agus comhshaoil a chur ar fáil do phobail na ndobharcheantar trí chaomhnú, cosaint, bainistiú, taighde, cur chun cinn agus forbairt éifeachtach iascaigh agus acmhainní mara Ceantair an Fheabhail agus Chairlinn.

CUSPÓIRÍ

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

- Iascaigh Limistéir an Fheabhail agus Chairlinn a chaomhnú, a chosaint, a bhainistiú agus a fheabhsú;
- Dobharshaothrú a cheadúnú agus a fhorbairt;
- An Turasóireacht Mhara agus an tSlatiascaireacht a fhorbairt; agus
- Ár sainordú agus ár bhfreagrachtaí reachtúla a sheachadadh go héifeachtach agus go héifeachtúil.

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

RIALACHAS

Tá róil agus freagrachtaí Bhord Ghníomhaireacht na Lochanna leagtha amach sa Mheabhrán Airgeadais don Ghníomhaireacht, áirítear ar na hábhair ar leith a bhreithníonn an Bord:

- Dearbhú Leasa;
- Straitéis an Bhoird a shocrú, i gcomhar le CATT;
- Tuarascálacha ó Choistí;
- Tuarascálacha Airgeadais / Cuntais Bhainistíochta;
- Tuarascálacha Feidhmíochta, agus;
- Ábhair Fhorchoimeáda.

Faoi na hoibleagáidí atá leagtha amach ina Chód Iompair, tá freagracht chorparáideach ar an mBord a chinntiú go gcomhlíonann an Ghníomhaireacht na haidhmeanna agus na cuspóirí atá leagtha síos ag a Ranna Coimircíochta; DAERA agus DCCAE, atá ceadaithe ag CATT, agus chun úsáid éifeachtúil, eacnamaíoch agus éifeachtach na foirne agus acmhainní eile de chuid na Gníomhaireachta a chur chun cinn.



RÓL AN BHOIRD:

- treo straitéiseach foriomlán na Gníomhaireachta a shocrú laistigh den chreat polasaí agus acmhainní arna chinneadh ag CATT, ag airí ábhartha agus ag ranna Coimircíochta;
- dúshlán cuiditheach Bhainistíocht Shinsearach na Gníomhaireachta a thabhairt ina gcuid pleanála, beartú spriocanna agus seachadadh feidhmíochta;
- a chinntiú go gcoimeádtar Ranna Coimircíochta ar an eolas faoi aon athruithe ar dócha iad tionchar a imirt ar threoir straitéiseach na Gníomhaireachta, nó ar inbhainteacht a cuid spriocanna, agus déantar cinneadh ar na céimeanna is gá chun déileáil leis na hathruithe sin;
- a chinntiú go gcomhlíontar aon cheanglais reachtúla nó riaracháin maidir le húsáid cistí poiblí; go bhfeidhmíonn an Gníomhaireacht laistigh de theorainneacha a húdaráis reachtúil agus aon údaráis tharmhligthe a comhaontaíodh lena ranna Coimircíochta, agus de réir aon choinníollacha eile a bhaineann le húsáid cistí poiblí; go gcuireann an Bord san áireamh, agus iad ag déanamh cinntí, an treoir ábhartha uile arna heisiúint ag CATT, na Ranna Airgeadais agus na Ranna Coimircíochta;
- a chinntiú go bhfaightear faisnéis airgeadais rialta agus go ndéantar athbhreithniú ar fhaisnéis airgeadais rialta maidir le bainistiú na Gníomhaireachta; go dtugtar eolas tráthúil faoi aon imní maidir le gníomhaíochtaí na Gníomhaireachta; agus go dtugtar dearbhú dearfach do Ranna Coimircíochta go bhfuil beart cuí déanta maidir leis na hábhair imní sin;
- ardchaighdeán rialachas corparáideach a chleachtadh i gcónaí, lena n-áirítear úsáid a bhaint as an Choiste Neamhspleách Iníúcháireachta agus Riosca chun cabhrú leis an mBord aghaidh a thabhairt ar phríomhrioscaí airgeadais agus rioscaí eile a bhíonn os comhair na Gníomhaireachta.



Seo a leanas sonraí faoi chomhaltaí an Bhoird agus faoi thinreamh na gcruinnithe a reáchtáladh i rith 2019:

COMHALTA BOIRD	POST	TINREAMH
Andrew Duncan	Leas-Chathaoirleach	4
Phil Mahon	Comhalta	5
Michael McCormick	Comhalta	4
Terry McWilliams	Comhalta	4
Allan Ewart	Comhalta	2
Alastair Patterson	Comhalta	3
Ian McCrea	Comhalta	0
Fiona Walsh	Comhalta	5
Heather Mackey	Comhalta	5
Patrick Gibbons	Comhalta	5

Seo a leanas sonraí faoi chomhaltaí an Choiste Iniúcháireachta agus Riosca agus faoi thinreamh na gcruinnithe a reáchtáladh le linn 2019:

COMHALTA BOIRD	POST	TINREAMH
Patrick Gibbons	Cathaoirleach	4
Fiona Walsh	Comhalta	4
Allan Ewart	Comhalta	2
Alastair Patterson	Comhalta	4



CRUINNITHE BOIRD

UIMHIR	DÁTA
114	27 Feabhra
115	26 Meitheamh
116	4 Meán Fómhair
117	23 Deireadh Fómhair
118	11 Nollaig

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

CRUINNITHE AN CHOISTE INIÚCHÓIREACHTA AGUS RIOSCA

DÁTA
6 Feabhra
29 Bealtaine
16 Meán Fómhair
18 Samhain

COMHAIRLE AIREACHTA THUAIDH/ THEAS

In éagmais Airí Feidhmiúcháin, ní raibh CATT in ann teacht le chéile le linn 2019.



RIALACHAS CORPARÁIDEACH

Is í Stiúrthóireacht na Seirbhísí Corparáideacha go príomha a chuireann ar chumas na Gníomhaireachta a cuspóirí a bhaint amach. Lean an Gníomhaireacht dá freagrachtaí maidir le Rialachas Corparáideach a chomhlíonadh. Léiríodh é sin trí chruinnithe rialta an Bhoird agus an Choiste Iniúchta agus Riosca, trí chloí le próisis bhainistíochta riosca agus trí chóras éifeachtach rialaithe inmheánach a chinntiú.

Rinne an Gníomhaireacht faireachán ar a caiteachas le hais na mbuiséad faofa agus thuairiscigh sí dá Ranna Coimircíochta ar bhonn rialta. Is trí chruinnithe rialta Rialachais agus Cuntasachta le Ranna Coimircíochta, agus trí rannpháirtíocht ó lá go lá, a rinneadh monatóireacht ar chomhlíonadh leanúnach an Chóid Chleachtais um Rialachas Comhlachtaí Stáit (DCCA) agus an Lámhleabhair Choimircíochta (DAERA).

- Córais

Lean an Gníomhaireacht ar aghaidh ag feabhsú a córais TF. In 2019 tugadh isteach roinnt feabhsuithe bonneagair ar fhreastalaithe agus ar theicneolaíocht na n-áiritheoirí éisc.

I rith 2019, lean an Gníomhaireacht de chórais nua a uasghrádú, a fheabhsú agus a shuiteáil a chuaigh chun tairbhe don eagrais ina iomláine. Tugadh isteach córais nua bainistíochta cabhlaigh agus bainistíochta ama, rinneadh ríomhcheadúnú a uasghrádú agus forbraíodh suíomh gréasáin nua, agus seolfar é go luath in 2020.

- Iniúchadh Inmheánach

Is cuid thábhachtach de Rialachas Corparáideach foriomlán na Gníomhaireachta é Iniúchadh Inmheánach. Tástáiltear san Iniúchadh Inmheánach córais, nósanna imeachta agus rialuithe gaolmhara agus déantar tuairisciú ar a n-éifeachtacht. In 2019 fuair an Gníomhaireacht rátáil shásúil.

- Tógáil Chaipitil

Chuir an Gníomhaireacht tús le hoifig réigiúnach nua a thógáil ar a láithreán reatha ar an Ómaigh. Is forbairt shuntasach í seo don Gníomhaireacht. Beidh tábhacht straitéiseach ag an oifig nua don Gníomhaireacht, cuirfidh a suíomh lárnach ar chumas páirtithe leasmhara agus an phobail ceadúnais iascaireachta a cheannach, comhairle a lorg agus dul i dteagmháil le hOifigigh Iascaigh ar réimse leathan de cheisteanna Gníomhaireacht na Lochanna agus slatiascaireachta. De bharr go bhfuil seomra mór ócáidí ann anois, beidh ar chumas na Gníomhaireachta cruinnithe Boird agus cruinnithe straitéiseacha eile a réachtáil lena Ranna Coimircíochta ar an láthair.



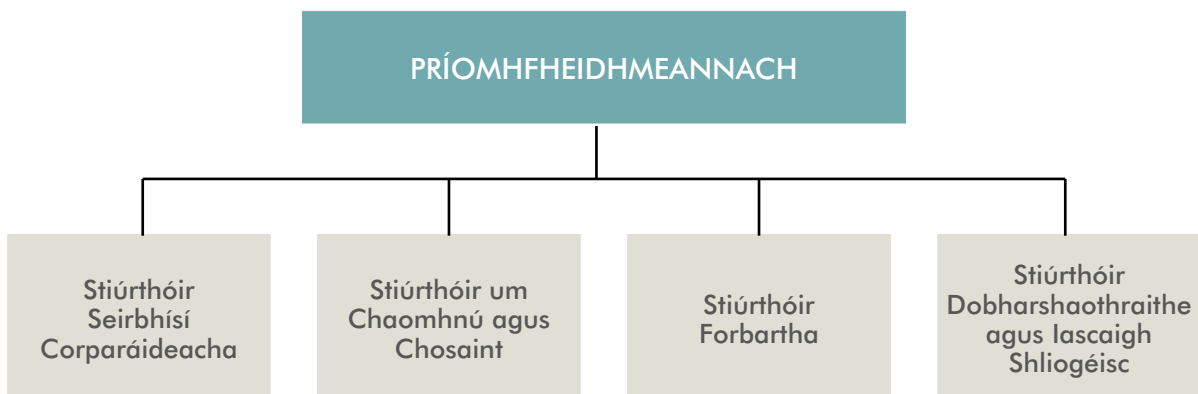
- Tionscadal Faoiseamh Tuile

Le linn 2019, lean an Ghníomhaireacht ar aghaidh ag cur chun cinn bearta bainistithe iascaigh i nGleann Aichle, tar éis an damáiste a rinne tuile i Lúnasa 2017. Críochnófar an obair ar fad, is é sin fáлта bruachánacha a chur suas, go luath in 2020. Tar éis próiseas tairisceana a d'éascaigh Rannán Tógála agus Soláthair na Roinne Airgeadais (CPD) TÉ, bronnadh conradh trí phróiseas Measúnaithe Tairisceana Dinimiciúil CPD. Ón 31 Nollaig 2019, tógadh 4,785m d'fhálú agus de gheataí. Tá gach sprioc oibre ar an chonradh bainte amach agus ba chóir go gcríochnófaí an obair faoin 31 Márta 2020.

FOIREANN

Feidhmíonn an Ghníomhaireacht laistigh de cheithre struchtúr Stiúrthóireachta (Forbairt, Dobharshaothrú & Shliogéisc, Caomhnú & Cosaint agus Seirbhísí Corparáideacha) le 53 ball de chroífhoireann bhuan fhaofa reatha.

Cairt Eagraíochtúil na Bainistíochta Sinsearaí ón 31 Nollaig 2019



FORBAIRT FOIRNE

Aithníonn an Ghníomhaireacht an tábhacht a bhaineann le forbairt foirne agus le tionscnaimh chúí forbairt phearsanta a chur ar fáil do gach ball foirne. I rith na bliana, thug an Ghníomhaireacht aghaidh ar riachtanais oiliúna agus forbartha na foirne, ag díriú ar eolas agus ar choinneáil scileanna agus spreagadh a oireann do bhaint amach chuspóirí na Gníomhaireachta agus riachtanais daoine aonair.

GEARÁN A LÁIMHSEÁIL

Tá nós imeachta láimhseála gearán ag an Ghníomhaireacht. Is féidir an nós imeachta a fháil ag www.loughs-agency.org/about-us/customer-service/. Ní bhfuarthas aon ghearán in 2019.



FORBAIRT

Sa bhliain seo, Bliain Idirnáisiúnta an Bhradáin, agus chun ceiliúradh a dhéanamh ar Ghníomhaireacht na Lochanna a bheith ar an saol le 20 bliain, reáchtáladh dhá imeacht aitheantais. Reáchtáladh an t-imeacht Cumar ag ár gCeanncheathrú chun ceiliúradh a dhéanamh ar scór bliain d'éachtaí Ghníomhaireacht Lochanna, agus reáchtáladh comhdháil ar théama an bhradáin i gcomhpháirt le Cumann Shlatiascairí Bradán agus Breac an Fheabhail, chun feasacht a mhúscailt ar na fadhbanna atá roimh bhradán an Atlantaigh.

Chuaigh an Ghníomhaireacht i dteagmháil le réimse d'eagrais reachtúla agus pobalbhunaithe trí na tionscadail agus na himeachtaí a reáchtáladh i rith na bliana. I measc na n-imeachtaí bhí Aonach Slatiascaireachta an Iarthuaiscirt, Féile Eolaíochta TÉ, Féile Bhradán agus Uisce Beatha Mhuileann na Buaise, cainteanna oidhreachta, píocadh bruscair, comórtas grianghrafadóireachta agus ár n-imeacht bliantúil Oíche Shamhna.

Mheall an Fhairtheoireacht Abhann in Uisceadán 11,885 cuairteoir agus mheall sí 26 scoil, grúpaí óige agus pobail chomh maith trí chlár for-rochtana Fairtheoireacht Abhann. Bhain 84 duine óg gradam amach ónár gClár Ambasadóirí an Fheabhail agus Chairlinn. Is é aidhm an chlár cuidiú le daoine óga tábhacht shóisialta, eacnamaíoch agus chomhshaoil Loch Feabhail agus Loch Cairlinn agus a gcuid craobhaibhneacha a aimsiú, agus ag an am céanna deis a thabhairt caidreamh a tharraingt agus a thógáil ar fud na réigiún, ó thuaidh agus ó dheas.

Rinneadh feabhsuithe rochtana trí 68 dreapa a shuiteáil, 14 droichead coise, 6 shraith de chéimeanna rochtana, 71 comhartha slatiascaireachta nua agus tugadh faoi 11 léarscáil abhann ar 6 abhainn sa dá cheantar. Cuireadh oibreacha rochtana agus feabhsúcháin i gcrích freisin chun an mol slatiascaireachta ag ár gCeanncheathrú a uasghrádú agus mol slatiascaireachta nua a bhunú ar an Ómaigh. Chuir an obair seo feabhas ar eispéiris slatiascaireachta agus ar inrochtaineacht d'úsáideoirí. Ina theannta sin, rinneadh staidéir taighde agus scóipe i gCanáil an tSratha Báin, Abhainn an Fheabhail, Abhainn na Finne agus Inis Eoghain chun maoiniú seachtrach a mhealladh d'oibreacha forbartha sna blianta amach romhainn.

Rinneadh anailís ar riachtanais oiliúna na hearnála agus cuireadh oiliúint ar fáil chun cumas gnólachtaí áitiúla slatiascaireachta agus turasóireacht mhara a fhorbairt, rud a chuireann ar a gcumas fás agus forbairt bhreise a dhéanamh.

Leanadh de mhargaíocht na lochanna trí bhealaí traidisiúnta agus digiteacha. D'fhreastail an Ghníomhaireacht ar Aonach Eitilte Idirnáisiúnta na Breataine, Féile



Eitilte na Gaillimhe agus choimisiúnaigh sí 6 fhíseán nua abhann chun an Fheabhail agus Cairlín a chur chun cinn mar chinn scríbe slatiascaireachta don tseilg, garbhiascaireacht, agus iascaireacht farraige.

CAOMHNÚ AGUS COSAINT

URGHABHÁLACHA

Le linn shéasúr 2019, chuir meascán de theagmhais shuntasacha truaillithe uisce agus de phóitseáil leanúnach bhradán brú suntasach ar am foirne.

Tá séasúr slatiascaireachta 2019 críochnaithe agus d'éirigh go maith leis, den chuid is mó.

Leanadh den fhorfheidhmiú san iascach oisrí, agus is deas a fheiceáil gur cosúil gur tháinig laghdú suntasach ar líon na sárúithe i séasúr 2019.

Lean caiteachas ar thionscadail ar aghaidh i rith na bliana, agus cistí a bhí ar fáil do 2019 scaoilte agus conarthaí bronnta, lena n-áirítear an t-airgead a cuireadh ar fáil trí shocrú cúirte níos luaithe. A dhála sin, tá an ciste a leithdháileadh in 2019 don chlár áiritheoir éisc ídithe freisin.

GNÍOMHARTHA FORFHEIDHMITHE

Lean an Ghníomhaireacht orthu ag cur an dlí ar chiontóirí sa dá dhlínse agus i gcúirteanna sibhialta agus coiriúla araon. Bhí na gníomhartha sin mar chuid de chothabháil clár láidir gníomhaíochtaí chun neamhchomhlíonadh na reachtaíochta iascaigh a bhrath agus a chosc. Baineann iarmhairtí suntasacha le hiascaireacht mhídhleathach, damáiste do ghnáthóga agus truailliú ar acmhainní comhshaoil agus iascaigh agus ar dhaoine agus ar phobail chomh maith. Mar Rialálaí, déanann an Ghníomhaireacht iarracht smachtbhannaí láithreacha, intuartha, cothroma agus sriantacha a chinntiú dóibh siúd nach gcloíonn leis na rialacha.

URGHABHÁLACHA

Leanadh le gníomhaíocht iascaireachta neamhdhleathach i rith 2019, le líontóireacht mhídhleathach bhradán agus réimse de chionta slatiascaireachta. Bhí an chuma air gur eagraíodh go maith cuid de na cionta slatiascaireachta a rinneadh i ndobharcheantar Chairlín agus gur roinnt daoine a bhí páirteach.



Tá an Gníomhaireacht buíoch as tacaíocht ó Sheirbhís Póilíneachta Thuaisceart Éireann agus ón Gharda Síochána.

	2015	2016	2017	2018	2019
Báid agus Carranna	4	8	3	1	2
Líonta	53	49	78	41	31
Eile	7	20	17	7	8
Slata Iascaireachta	40	57	46	42	48
Bradán	15	26	24	14	14
Breac Geal	5	1	3	3	0
Iasc eile	1	26	4	27	215
Málaí Oisrí	36	4	4	8	1

TEAGMHAIS TRUAILLITHE

Le linn 2019, láimhseáil foireann na Gníomhaireachta níos mó saincheisteanna a bhaineann le truailliú uisce, a bhain den chuid is mó le foirgníocht sibhialta agus le sciobar talmhaíochta. Chomh maith le truailliú sibhialta agus talmhaíochta, d'oibrigh foireann na Gníomhaireachta i ndiaidh doirteadh ola, dóiteáin mhóra, sceitheadh séarachais, láithreáin líonta talún neamhúdaráithe agus saincheisteanna a eascraíonn as bainistiú tionscadal fuinnimh ghlais.

Rinne an Gníomhaireacht imscrúdú ar 224 eachtra in 2019. Tá sonraí bhunús na n-imscrúduithe seo sa tábla thíos:

CATAGÓIR	LÍON NA DTEAGMHAS 2019
Talmhaíocht	97
Baile	26
Tionscal	42
Cóireáil séarachais	12
Níor aimsíodh aon truailliú	33
Eile	17
Iompar	10
Anaithnid	15
Iomlán	252



CLÁR NA NÁIRITHEOIRÍ ÉISC

Mar achoimre don bhliain 2019, díorthaíodh na sonraí seo a leanas ó na háiritheoirí éisc reachtaíochta a luadh:

- Theip ar Abhainn na Finne a teorainn chaomhnaithe a chomhlíonadh.
- Agus na sonraí ó obair Ollscoil Ghlaschú ar an chora ag Muileann an tSiáin in úsáid, bhain an Mhorn Bheag a teorainn chaomhnaithe amach, agus bhí feabhas ar chomhaireamh 2018.
- Bhain an Fochaine a sprioc amach maidir le caomhantas agus le bainistíocht.
- Bhain Abhainn na Ró a sprioc bhainistíochta amach, ach ní a teorainn chaomhnaithe.
- Thug an Ghníomhaireacht faoi ghaistiú agus bailíochtú éisc ar áiritheoirí na Moirne Bige agus Abhainn na Finne.

Tá infheistíocht shuntasach á déanamh ag an Ghníomhaireacht sa chlár áiritheoirí éisc chun a chinntiú go mbeidh sé oiriúnach dá fheidhm amach anseo.

I bhfianaise gur theip ar Abhainn na Finne a teorainn chaomhantais a chomhlíonadh in 2018, rinneadh Dearbhú go luath in 2019, de bhun Airteagal 3 de Rialacháin Limistéar an Fheabhail (Iascaireacht a Rialú) 2010 agus Alt 13 (1) d'Acht Iascaigh an Fheabhail 1952 agus Alt 13 (1) d'Acht Iascaigh an Fheabhail (Tuaisceart Éireann) 1925. Chuir an Dearbhú seo deireadh le líontán in Abhainn an Fheabhail, i Loch Feabhail agus i dtreo na farraige de Loch Fheabhail, agus chuir sé srian ar shlatiascaireacht in Abhainn na Finne chun slatiascaireacht a dhéanamh ar bhonn gabhála agus scaoilte amháin do shéasúr iomlán 2019.

CLÁR MONATÓIREACHTA IASCACH FIONNUISCE 2019

Bhain Clár Monatóireachta Iascach Fionnuisce 2019 an méid seo a leanas amach:

- Imlonnú rathúil gaiste scriú rothlach ar abhainn na Fochaine, a bhí ar siúl go leanúnach ar feadh 5 seachtaine go leith. Gabhadh beagnach 6,500 brainlín bradán an Atlantaigh agus 1,500 brainlín an bhric ghil, tógadh fo-shamplaí gach lá agus tógadh 700 sampla scálaí.
- Rinne an fhoireann Clár Monatóireachta Éisc de réir an Chreat-treoir Uisce, lena n-áirítear 10 suíomh faireachais éisc iomlán cainníochtúil (7 i ndobharcheantar an Fheabhail agus 3 i gCairlinn).
- Rinne foireann na Gníomhaireachta sraith suíomhanna leictre-iascaireachta amaithe ar fud abhantrach na Finne chun cur le Tionscadal CatchmentCARE.



- Rinne foireann na Gníomhaireachta Suirbhé Éisc Locha ar Loch Mhic Ruairí a bhí go hiomlán de réir an Chreat-treoir Uisce chun measúnú a dhéanamh ar speicis agus ar struchtúr daonra an locha. Foilseofar tuarascáil iomlán, lena n-áirítear figiúirí sonraí stádas stoic do gach speiceas atá ann in 2020. Cuideoidh an tuarascáil le cinnteoireacht eolasach maidir le bainistiú an locha amach anseo.
- Rinne foireann na Gníomhaireachta Tuarascáil Aicmithe Éisc in Aibhneacha de réir Chreat-treoir Uisce Ghníomhaireacht na Lochanna, a ndearnadh meastóireacht uirthi go himheánach agus a roinneadh leis An Roinn Talmhaíochta, Comhshaoil agus Gnóthaí Tuaithe DAERA agus leis an Ghrúpa Monatóireachta Éisc. Roinneadh le hlascach Intíre DAERA na sonraí amha agus na comhaid chruthaithe uilig a bhaineann leo chun críocha tuairiscithe.
- Rinneadh suirbhé bliantúil réamhsceite na mbreac geal ar Innéacs Chraobh-shruthán Alt na Rí.

RIALACHÁIN

I rith 2019 ní raibh aon ghluaiseacht Rialachán mar gheall ar an tsáinn ag Stormont, rud a chuir bac ar fhorbairt na Rialachán príomhúil agus tánaisteach. D’ullmhaigh an Ghníomhaireacht páipéar Athbhreithnithe Rialála go luath in 2019 ina leagtar amach mianta na Gníomhaireachta maidir le Rialacháin.

Tá gealltanas tugtha ag an Ghníomhaireacht athbhreithniú iomlán a dhéanamh ar a Rialacháin Phríomhúla agus Thánaisteacha in 2020.

GNÁTHÓG SALMAINIDE

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

OIBRÍOCHT SILVER FIN

Seoladh Oibríocht Silver Fin ar an 6 Lúnasa 2019 ag an Chlóidigh ar Abhainn na Finne idir Co. Thír Eoghain agus Co. Dhún na nGall. Chruthaigh Gníomhaireacht na Lochanna i gcomhpháirtíocht leis an Gharda Síochána, PSNI agus comhpháirtithe ó Ghrúpa Comhpháirtíochta na Finne um Ghníomhaíocht i gcoinne Coireachta Fiadhúlra, comhoibríocht fhoirmiúil chun díriú ar phóitseálaithe éisc.



DOBHARSHAOTHRÚ AGUS IASCAIGH SHLIOGÉISC

MEASÚNUITHE AR STOC OISRÍ DÚCHASACHA

Rinneadh measúnuithe ar stoic oisrí dúchasacha ó Eanáir-Márta (iar-iascach) agus Lúnasa-Meán Fómhair (réamh-iascach) 2019. Deimhníodh go raibh ráta maith marthanais ar lonnaíocht síoloisrí 2018 sa dá shuirbhé seo agus faoin fhómhar bhí an cohórt oisrí seo i raon méide 30-50mm, le bithmhais mheasta de 101 tona. Rachaidh formhór oisrí na haoisaicme seo isteach san iascach in 2021 agus in 2022. Níor tugadh faoi deara aon bhásmhaireacht neamhghnách ard a bheith ann le linn ceachtar suirbhé, agus bhí leibhéil ionfhabhtaithe *Bonamia* measartha íseal nuair a tástáladh iad sa gheimhreadh in 2019. Measadh go raibh bithmhais iomlán an stoic ag 504 tona san earrach agus 479 tona san fhómhar. Bhí fianaise ann ar thitim theoranta sa samhradh in 2019 agus rinne 35% de na stáisiúin sampláil ar shíol táil le dlús síl 0.22m². Measadh gur 115 tona i bhfómhar na bliana 2019 an tonnáiste iomlán iniascáithe. Moladh nach ndéanfaí ach cuid den stoc éisc a bhaint chun cuidiú le bithmhais éifeachtach stoic sceite a choinneáil laistigh den iascach.

MONATÓIREACHT IDIRTHAOIDEACH

Rinneadh monatóireacht ar beirtreacha diúilicíní idirthaoideacha i mí Dheireadh Fómhair agus i mí na Samhna 2019. Tá na beirtreacha seo tábhachtach mar stoc goir do dhiúilicíní fiáine laistigh de Loch Feabhail agus mar ghnáthóga iasclainne agus limistéir bheathaithe do speicis éin chladaigh atá faoi chosaint fosta. Tá beirtreacha diúilicíní fairsing ar chladach thoir Loch Feabhail, ach tá laghdú tagtha orthu le blianta beaga anuas agus meastar gur mar gheall ar thimthriall nádúrtha an bháis atá an scéal amhlaidh. Tá monatóireacht ar fhás oisrí agus monatóireacht ar cháilíocht uisce ar limistéir idirthaoideacha ar siúl ar bhonn seachtainiúil nó désheachtainiúil ó Mheán Fómhair 2019 chun athruithe séasúracha a mheas.

MEASÚNÚ AR SCEITHEADH OISRÍ DÚCHASACHA

Tharla an measúnú ar sceitheadh oisrí dúchais idir Bealtaine agus Meán Fómhair 2019. Tógadh samplaí seachtainiúla taobh istigh de 5 bheirtreach oisrí chun gníomhaíocht ghoir oisrí a chinneadh, raidhse larbhach débhlascach agus athróga comhshaoil. Bhí cion an daonra ghoir a ndearnadh sampláil air níos ísle ná an cion a taifeadadh in 2018 (4.2%), agus bhí treochtaí teochta an tsamhraidh thart ar 1-2°C níos ísle ar an chuid is mó de na beirtreacha ná sa tréimhse chéanna in 2018. Imlonnaíodh sraith de bhailitheoirí síl ar na beirtreacha oisrí le linn na tréimhse socraíochta (Iúil-Meán Fómhair) agus tháinig siad sin méideanna measartha de sceitheadh oisrí sa raon méide 3-13mm, rud a léiríonn fianaise ar lonnaíocht áitiúil measartha mall sa samhradh.



MEASÚNÚ AR SCEITHEADH DIÚILICÍNÍ GORMA

Rinneadh monatóireacht ar bheirtreacha diúilicíní idirthaoideacha i mí Dheireadh Fómhair agus i mí na Samhna 2019. Tá na beirtreacha seo tábhachtach mar stoc goir do dhiúilicíní fiáine laistigh de Loch Feabhail agus mar ghnáthóga iasclainne agus limistéir bheathaithe do speicis éin chladaigh faoi chosaint. Tá beirtreacha diúilicíní fairsing ar chladach thoir Loch Feabhail, ach tá laghdú tagtha orthu le blianta beaga anuas agus meastar gur amhlaidh atá mar gheall ar bhás nádúrtha.

IASCACH OISRÍ DÚCHASACHA

Cuireadh tús le séasúr iascach oisrí dúchasacha ar an 8 Deireadh Fómhair 2019. Bhí an t-iascach oscailte ar feadh 18 lá in 2019, mar bhealach chun strus ar an spás oisrí dúchasacha a laghdú agus bithmhais inghlactha stoic sceite a choinneáil.

Díoladh 41 ceadúnas do shéasúr 2019/20. Dúnadh an t-iascach an 11 Nollaig 2019. Beidh an t-iascach dúnta i mí Eanáir 2020 ionas gur féidir measúnú stoic a dhéanamh. Déanfar cinneadh maidir le cibé acu a osclófar an t-iascach i mí Feabhra agus i mí an Mhárta 2020 go luath in 2020.

MONATÓIREACHT AR SPEICIS IONRACHA

Leanadh le monatóireacht idirthaoideach ar láithreach oisrí fiáine an Aigéin Chiúin in 2019 ar thaoidí cuí. Is cosúil go bhfuil dlús fia-oisrí an Aigéin Chiúin measartha íseal go fóill agus níor leathnaigh na daonraí a raon nó a raidhse ó taifeadadh den chéad uair iad i Loch Feabhail in 2007.

SUIRBHÉANNA AR GHRINNEALL NA FARRAIGE

Rinneadh suirbhéanna le sonóir taobhsanta agus le ceamara faoi uisce i mí Dheireadh Fómhair 2019 ar bheirtreacha oisrí dúchasacha agus ar an phlota turgnamhach seachadta ábhar beirtrí ó 2018. Chuidigh an obair seo le teorainneacha na mbeirtreacha oisrí dúchasacha a bheachtú a thuilleadh agus na cineálacha grinneall farraige atá le fáil laistigh de limistéir ard-dlús oisrí a aithint. Bhí fianaise ann ar na hathruithe a tharla ar an phlota turgnamhach a úsáideadh chun ábhar beirtrí blaoisce a imlonnú, mar thriail chun a chinneadh cé chomh héifeachtach is a bheadh sé seo roimh aon ábhar beirtrí a thabhairt isteach sa todhchaí le haghaidh feabhsú gnáthóige.

SUIRBHÉANNA DOBHARSHAOTHRAITHE NEAMHRIALAITHE

Bhí an ghníomhaíocht neamhrialaithe seo fós ina hábhar imní leanúnach don Ghníomhaireacht le linn 2019. Trí mhonatóireacht a dhéanamh ar an ghníomhaíocht fáis seo, rinne an Ghníomhaireacht suirbhé dróin ón aer ar shraitheanna tristéal oisrí



an Aigéin Chiúin. Baineadh úsáid as an fhaisnéis seo mar aon le híomhánna satailíte chun meastachán a dhéanamh ar an líon tristéal agus chun suíomh na srathanna a thaifeadadh. Measadh go raibh 68,037 tristéal ag clúdach achar de 190 heicteár. Is méadú 32% é seo ar líon na dtristéal. Clúdaíonn na tristéil oisrí thart ar 31% den limistéar idirthaoideach iomlán ó Chúil Mór go Bun an Phobail i Loch Feabhail.

Leanfaidh an Gníomhaireacht uirthi ag déanamh monatóireacht ar fhás na gníomhaíochta neamhrialaithe seo le linn 2020.

TUARASCÁIL LUACH SAOTHAIR

POLASÁI LUACH SAOTHAIR

Tugann an Polasáí Luach Saothair aghaidh ar luach saothair ar bhonn an eagrais uile agus tá sé ar cheann de phríomhghnéithe na straitéise Acmhainní Daonna, agus tacaíonn an dá cheann acu go hiomlán leis an straitéis ghnó iomlán. Is iad seo a leanas na príomhfheidhmeanna atá ag an Pholasáí Luach Saothair:

- tacú le straitéis Gníomhaireacht na Lochanna trí chuidiú le gnó iomaíoch agus nuálach a thógáil a mheallann, a choinníonn agus a spreagann fostaithe;
- cuspóirí straitéiseacha a chur chun cinn taobh istigh d'acmhainn riosca na Gníomhaireachta;
- torthaí dearfacha a chothú agus a chur chun cinn ar fud an chomhthéacs eacnamaíoch agus shóisialta ina bhfeidhmíonn an Gníomhaireacht; agus
- cultúr eiticíúil agus dea-chleachtas corparáideach a chothú.

FEALSÚNACHT AGUS BUNPHRIONSABAIL LUACH SAOTHAIR

FEALSÚNACHT LUACH SAOTHAIR

Is é fealsúnacht luach saothair na Gníomhaireachta fostaithe a chreideann inár gcultúr a earcú, a spreagadh, a choinneáil agus luach saothair a thabhairt dóibh. Déanaimid 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 chomhthreoraithe leas ár bhfostaithe a ailíniú le leas ár bpáirtithe leasmhara eile.

BUNPHRIONSABAIL LUACH SAOTHAIR

Is ar na prionsabail a leanas atá Polasaí Luach Saothair Gníomhaireacht na Lochanna bunaithe:

- Tá an Polasaí Luach Saothair ailínithe leis an straitéis iomlán ghnó, le cuspóirí agus le luachanna na Gníomhaireachta gan aon dochar do leas a bpáirtithe leasmhara.
- Tacaíonn gnáthaimh agus cleachtais an Pholasaí 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 a bheith sa luach saothair iomlán.

RÉIMSÍ POLASAÍ LUACH SAOTHAIR

RAON FEIDHME

Tá an Polasaí Luach Saothair infheidhme maidir le gach fostaí buan de chuid Gníomhaireacht 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 NICS);
- luach saothair athraitheach (nach mbaineann ach le Cigirí agus le hOifigigh lascaigh agus ag brath ar líon na n-uaireanta neamhshóisialta a oibrítear);
- ar liúntas glaonna (is infheidhme maidir leo siúd atá ar glao-dhualgas ar theagmhais a bhaineann le truailliú, le póitseáil, le slándáil tógála agus le bonneagar TF – arna shocrú agus ailínithe le liúntas ar glao-dhualgas NICS).



Tá an luach saothair seasta ráthaithe agus íoctha beag beann ar fheidhmíocht na Gníomhaireachta, ach níl an luach saothair athraitheach faoi ráthaíocht, agus tá sé nasctha le duine líon áirithe uaireanta neamhshóisialta a chlárú laistigh d’achar sonrach ama.

LUACH SAOTHAIR NA FOIRNE

FOIREANN BHUAN

Déantar ceapacháin foirne de réir Pholasaí Earcaithe agus Tofa Gníomhaireacht na Lochanna. Éilíonn an Polasaí 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.

ÍOSRÁTAÍ PÁ

Tá íosrátaí pá bunaithe ar an ghrád ar a dtosaíonn duine agus tá siad ailínithe le scálaí pá an NICS (sa Tuaisceart) agus le scálaí pá lascaigh Intíre Éireann (Éire).

DUL CHUN CINN

Nuair a chéadcheaptar iad, is gnách go gcuirtear baill foirne ag bun an scála chuí a bhaineann leis an phost. Ina dhiaidh sin, tá dul chun cinn incriminteach bliantúil ann go dtí go mbainfeadh amach barr an scála. Is gnách gur i mí Lúnasa gach bliain 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 cómhaith, don fhoireann.

FOIREANN SHEALADACH

Tá dhá bhealach a cheapadh Gníomhaireacht na Lochanna ball foirne sealadach.

- Trí earcaíocht oscailte, agus sa chás sin déantar an ceapachán de réir Pholasaí Earcaíochta agus Tofa Gníomhaireacht 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 (Éire)
- Trí mheán gníomhaireacht earcaíochta. Mar chomhlacht poiblí tá ceangal ar Gníomhaireacht na Lochanna Gníomhaireacht shannta a úsáid ón Phrótacal um Úsáid Oibríthe Gníomhaireachta, ag brath ar ról an phoist. Iarrfar ar an gníomhaireacht earcaíochta an folúntas a fhógairt, iarrthóirí oiriúnacha a aimsiú,



CVnna a sheiceáil, bualadh le hiarrthóirí lena n-oiriúnacht a shocrú agus CVnna na n-iarrthóirí is oiriúnaí a chur ar fáil do Ghníomhaireacht na Lochanna. Oibrithe a fhostaítear ar an dóigh seo, is ag an Ghníomhaireacht Earcaíochta a bhíonn siad fostaithe agus, mar sin de, is eatarthu sin atá an Conradh.

Déanfar comórtas de chuid Ghníomhaireacht na Lochanna mar an rogha is fearr, ach ina dhiaidh sin, b'fhéidir go roghnófaí gníomhaireacht earcaíochta i gcás earcaíocht phráinneach.

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, Saoire Atharthachta agus Saoire Uchtaithe. Tá obair sholúbtha ar fáil, ach déantar gach cás a mheas ina aonar de réir na riachtanas gnó agus is faoin Ghníomhaireacht atá sé é sin a thabhairt nó gan a thabhairt.

Bíonn an fhoireann ar fad, nuair a cheaptar iad, i dteideal 25 lá saoire, agus 12 lá saoire eile idir reachtúil agus phoiblí faoi mar 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 ndéanfaí 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 Foirne Bainistíochta Sinsearaí (Faisnéis Iniúchta)

ARD-BHAINISTÍOCHT / STIÚRTHÓIRÍ	2019		2018	
	OLL. (£)	SOCHAIR CHOMHCHI NEÁIL (£)	OLL. (£)	SOCHAIR CHOMHCHI NEÁIL (£)
Sharon McMahon (a ceapadh mar Oifigeach Ainmnithe i bhfeidhm an 1 Márta 2017)	62,213	-	59,587	-
Kevin Wilson (Forbairt)	54,275	-	52,391	-
John McCartney (Caomhnú agus Cosaint)	54,575	-	53,701	-
Barry Fox (Dobharshaothrú agus lascaigh Shliogéisc)	63,436	-	60,764	-
John Paul O'Doherty (a ceapadh ina Stiúrthóir Seirbhísí Corparáideacha Eatramhach an 9 Bealtaine 2017)	52,979	-	51,276	-
Total	287,478	-	277,719	-

	2019 (£)	2018 (£)
Tuarastal an Stiúrthóra is airde tuarastal ag 31 Noll*	63,823	64,769
Meán-Luach Saothair Iomlán	28,167	27,819
Cóimheas	2.3	2.3

(*31 Nollaig ráta stg go euro 2019: 1.1753 / 2018: 1.1179, meánráta 2019: 1.1392 / 2018:1.1303)



	2019		2018	
ARD-BHAINISTÍOCHT / STIÚRTHÓIRÍ	OLL. (€)	SOCHAIR CHOMHCHI NEÁIL (€)	OLL. (€)	SOCHAIR CHOMHCHI NEÁIL (€)
Sharon McMahon (a ceapadh mar Oifigeach Ainmnithe i bhfeidhm an 1 Márta 2017)	70,873	-	67,351	-
Kevin Wilson (Forbairt)	61,830	-	59,218	-
John McCartney (Caomhnú agus Cosaint)	62,172	-	60,698	-
Barry Fox (Dobharshaothrú agus lascaigh Shliogéisc)	72,266	-	68,682	-
John Paul O'Doherty (a ceapadh ina Stiúrthóir Seirbhísí Corparáideacha Eatramhach an 9 Bealtaine 2017)	60,354	-	57,957	-
Total	327,495	-	313,906	-

	2019 (€)	2018 (€)
Tuarastal an Stiúrthóra is airde tuarastal ag 31 Noll*	75,011	72,405
Meán-Luach Saothair Iomlán	32,088	31,444
Cóimheas	2.3	2.3

* Áirítear ar thuarastail an Stiúrthóra an pá iomlán a fuarthas idir 1 Eanáir 2019 agus 31 Nollaig 2019 ach tá an ráta Stiúrthóra is airde íoctha bunaithe ar an tuarastal is airde a íocadh le haon Stiúrthóir amháin ar dháta cuntasáíochta 31 Nollaig 2019, nach mbeidh mar an gcéanna le dámhachtainí pá agus incrimintí bliantúla laistigh den bhliain.

TUARASTAL

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

BÓNAIS

Ní íocann an Ghníomhaireacht 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 loncáim agus Custaim (HMRC) mar dhíolaíocht inchánach. Ní raibh sochar comhchineáil ag aon bhall foirne san Ard-Bhainistíocht in 2019 ná in 2018.

ÍOCAÍOCHT CHOTHROM (FAISNÉIS INIÚCHTA)

Tá ceangal ar chomhlachtaí tuairiscithe an caidreamh idir luach saothair an stiúrthóra is airde tuarastal ina n-eagrais agus meán-luach saothair fhórsa oibre an eagrais a chur in iúl.

Ba iad £55,608 go £67,796 / €65,356 go €79,681 (2018 £57,458 go £70,052 / €64,23,283 go €78,311) na bandaí luach saothair don Stiúrthóir is airde tuarastal sa Ghníomhaireacht sa bhliain airgeadais 2019. Bhí an cóimheas in 2019 2:27 uair (2018 2:3). Ba é meán-luach saothair na foirne £28,167 / €32,088 (2018 £27,819 / €31,444).

Ní bhfuair aon fhostaithe luach saothair níos airde ná an Stiúrthóir íoctha is airde i gceachtar den dá bhliain. Ó £18,513 agus £63,823 / €21,758 go €75,011 in 2019 a bhí an luach saothair (2018 £17,974 go £64,769/€20,093 go €72,405).

Cuimsítear ollphá i luach saothair iomlán. Tá na háirimh seo bunaithe ar Threoir na bhForas Forfheidhmithe Thuaidh/Theas 2017, agus rinneadh iad a ríomh ar bhonn luach saothair bliana fostaithe i gcoibhéis lánaimseartha (foireann shealadach agus gníomhaireachta san áireamh) ar dháta an tuairiscithe.



SOCHAIR PHINSIN

TEIDLÍOCHTAÍ PINSIN

ARD-BHAINISTEOR	PINSEAN FABHRAITHE AG AOIS PHINSIN MAR A BHÍ AR 31/12/2019 AGUS CNAPSHUIM BHAINTEACH				MÉADÚ FÍOR PINSIN AGUS CNAPSHUIM BHAINTEACH AG AOIS PHINSIN		MÉADÚ FÍOR sa CETV		LUACH SOCHAR FABHRAITHE PINSIN 2018	LUACH SOCHAR FABHRAITHE PINSIN 2019
	PINSEAN FABHRAITHE AG AOIS PHINSIN MAR A BHÍ AR 31/12/2019 AGUS CNAPSHUIM BHAINTEACH	PINSEAN CNAPSHUIM	PINSEAN	CNAPSHUIM	CETV AR 31/12/18	CETV AR 31/12/19	MÉADÚ FÍOR sa CETV	MÉADÚ FÍOR sa CETV	LUACH SOCHAR FABHRAITHE PINSIN 2018	LUACH SOCHAR FABHRAITHE PINSIN 2019
An tUasal S McMahon **	£16,000	£34,000	£2,000	£1,000	£265,000	£300,000	£35,000	£19,620	£36,428	
An tUasal K Wilson **	£11,000	£15,000	£2,000	£0	£128,000	£148,000	£20,000	£17,183	£36,797	
An tUasal J McCartney *	£22,000	£65,000	£1,000	£2,000	£497,000	£517,000	£20,000	£12,053	£18,772	
An tUasal B Fox **	£17,000	£31,000	£1,000	£0***	£236,000	£244,000	£8,000	£40,534	£14,260	
An tUasal JP O'Doherty **	£6,000	£4,000	£1,000	£0	£52,000	£65,000	£13,000	£34,205	£17,113	

Is é achiúire neamhspleách Scéim Phinsin N/S, Deloitte Total Reward and Benefits Ltd., a chuir an tábla thuas ar fáil.

Níl aon ráthaíocht ar Luachanna Aistriithe 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 2018 agus an 31 Nollaig 2019. I gcás comhaltai os cionn an NRA níl aon tosca CETV ar fáil a fhoilsítear. Níor foilsíodh aon fhachtóirí CETV le haghaidh ball atá os cionn NRA. Sna cásanna sin rinne muid fachtóir measta eachtarshuimh a ríomh.

I gcás na sochar Alfa, glactar leis sna figiúirí pinsin fabhraithe go bhfuil an tuarastal a thug an comhlacht cothrom le Fíor-Thuilleadh Inphinsin i gcaitheamh na bliana go dtí an 31 Márta 2019.

*Sochair dheireanacha tuarastail amháin

**Sochair dheireanacha tuarastail agus alfa.

Tá an fíormhéadú ar chnapsuim an Uasail Fox diúltach i ndáiríre ag 31 Nollaig 2019. Tá sé seo mar gheall ar an athrú ar na rátaí malairte thar an bhliain agus toisc go bhfuil an tUasal Fox ina bhall Deisceartach.



ARD-BHAINISTEOIR	PINSEAN FABHRAITHE AG AOIS PHINSIN MAR A BHÍ AR 31/12/2019 AGUS CNAPSHUIM BHAINTEACH				MÉADÚ FÍOR PINSIN AGUS CNAPSHUIM BHAINTEACH AG AOIS PHINSIN				MÉADÚ FÍOR sa CETV		LUACH SOCHAR FABHRAITHE PINSIN 2018	LUACH SOCHAR FABHRAITHE PINSIN 2019
	PINSEAN	CNAPSHUIM	PINSEAN	CNAPSHUIM	PINSEAN	CNAPSHUIM	PINSEAN	CNAPSHUIM	CETV AR 31/12/18	CETV AR 31/12/19	2018	2019
An tUasal S McMahon	€18,805	€39,960	€2,350	€1,175	€296,243	€352,590	€41,135	€21,933	€42,814			
An tUasal K Wilson	€12,928	€17,629	€2,350	€0	€143,091	€173,944	€23,506	€19,209	€43,248			
An tUasal J McCartney	€25,856	€76,394	€1,175	€2,350	€555,596	€607,630	€23,506	€13,474	€22,063			
An tUasal B Fox	€19,980	€36,434	€1,175	€0	€263,824	€286,773	€9,402	€45,313	€16,760			
An tUasal JP O'Doherty	€7,052	€4,701	€1,175	€0	€58,131	€76,394	€15,279	€38,238	€20,113			



PINSEAN FABHRAITHE AG AOIS PHINSIN MAR A BHÍ AR AN 31 NOLLAIG 2019 AGUS CNAPSHUIM BHAINTEACH

Is ionann an pinsean fabhraithe ag aois phinsin mar a bhí ar an 31 Nollaig 2019 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 PHINSIN

Is ionann an méadú fíor ar phinsean agus ar chnapshuim ag aois phinsin agus an méadú, de bhreis ar an bhoilsciú, de réir tomhas CPI. Le haghaidh 2018/19, rinneadh coigeartú +3% (17/18, +1%) do bhaill an Tuaiscirt agus rinneadh +0.2 % coigeartú (17/18 gan aon choigeartú) 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 socrúthe pinsin Ghníomhaireacht na Lochanna.. 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 a 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 bhoilsciú, 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 fíor ar an phinsean agus é 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 Pinsin Thuaidh / Theas. Bhunaigh na Forais Forfheidhmithe Thuaidh /Theas agus Fáilte Éireann an Scéim Pinsin Thuaidh / Theas ón 29 Aibreán 2005. Is scéim sochar sainmhínithe pinsin í a mhaoinítear go bliantúil ar bhonn 'foc 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 na hAeráide, agus Comhshaoil ó dheas a thugann an maoiniú. Déanann riarthóir seachtrach an scéim a riar.

Tá roinnt codanna éagsúla sa Scéim Pinsin Thuaidh / Theas, a bhfuil 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 Pinsin 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 n-foc (agus a chuirtear siar) de réir boillsiú ginearálta praghsanna.

Is ionann an Chroíchuid Alfa agus socrú pinsin athluacháilte ar mheántuilleadh gairme (CARE) agus is ar chuid Alfa de Bhun-Scéim Pinsin na Státseirbhíse i dTuaisceart Éireann a mhúnláitear na sochair. Tugann an Scéim pinsean bunaithe ar chéatadán (2.32%) de phá inphinsin do gach bliain den bhallaíocht ghníomhach (méadaítear an pinsean i dtús gach bliana den scéim de réir boillsiú ginearálta praghsanna) agus pinsin chéile agus pháistí. Is ionann an ghnáthaois scoir agus aois phinsin stáit an bhaill sa dlínse ábhartha Sa Ríocht Aontaithe tá aois an phinsin Stáit 65 faoi láthair agus méadóidh sé d'fhair agus do mhná araon go dtí 66 faoi Dheireadh Fómhair 2020. Tá rialtas an RA ag pleanáil méaduithe breise, rud a ardóidh aois an phinsin Stáit ó 66 go 67 idir 2026 agus 2028 agus ó 67 go 68 idir 2044 agus 2046.

I bPoblacht na hÉireann, is é 66 aois an phinsin faoi láthair agus ardóidh sé go 68 mar seo a leanas:



BLIAIN	PINSEAN STÁIT INÍOCHTA Ó AOIS:	I.E. DÓIBH SIÚD A RUGADH AR NÓ I NDAIDH:
2014	66	01-Ean-49
2021	67	01-Ean-55
2028	68	01-Ean-61

Méadú ar phinsin in íocaíocht (agus iarchur) 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 an 1 Aibreán 2015, i mórchuid na gcásanna, isteach mar bhaill den Chroíchuid Alfa.

LUACH SAOTHAIR COMHALTAÍ BOIRD, COSTAIS LEAS SÓISIALTA SAN ÁIREAMH (FAISNÉIS INIÚCHTA)

COMHALTA BOIRD	2019 (£)	2018 (£)	2019 (€)	2018 (€)
An tUas. Laurence Arbuckle (Cathaoirleach) *	-	2,872	-	3,246
An tUas. Michael Murphy	-	4,791	-	5,415
An tUas. Andrew Duncan (Leas-Chathaoirleach)	9,397	9,448	10,706	10,679
An tUas. Michael McCormick	7,356	7,396	8,380	8,360
Phil Bn Mahon	5,563	5,573	6,337	6,299
An tUas. Terry McWilliams	5,563	5,573	6,337	6,299
An tUas. Allan Ewart	5,563	5,573	6,337	6,299
An tUas. Ian McCrea	5,563	5,573	6,337	6,299
An tUas. Alastair Patterson	5,563	5,573	6,337	6,299
Fiona Bn Walsh	7,355	7,396	8,379	8,360
An tUas. Patrick Gibbons	7,355	7,396	8,379	8,360
Heather In. Mackey	7,355	7,396	8,379	8,360
	66,633	74,560	75,908	84,275

* 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 2019 i mbanda díobh seo a leanas:

BANDAÍ TUARASTAIL (£)	2019	2018
	LÍON FOSTAITHE	LÍON FOSTAITHE
Níos lú ná 20,000	1	1
20,000 – 29,999	26	25
30,000 – 39,999	17	17
40,000 – 49,999	1	3
50,000 – 59,999	3	3
60,000 – 69,999	2	1
	50	50



AGUISÍN 1 - TORTHAÍ I LEITH SPRIOCANNA

TOSAÍOCHTAÍ, CUSPÓIRÍ AGUS SPRIOCANNA 2019

TOSAÍOCHT STRAITÉISEACH 1

SONRAÍ EOLAÍOCHTA, TAIGHDE, MONATÓIREACHT AGUS COMHAIRLE ÉIFEACHTACH A SHOLÁTHAR A BHEIDH MAR BHONN FAOI CHINNTÍ POLASAI AGUS BAINISTÍOCHTA NA GNÍOMHAIREACHTA.

Is é aidhm Tosaíocht Straitéiseach 1 an Ghníomhaireacht a chur i dtús cadhnaíochta maidir le barr feabhais eolaíochta agus an obair seo a scaipeadh ar an phobal i gcoitinne.

CUSPÓIR GNÓ	Croighníomhaíochtaí	Spriocanna Seachadta	Toradh Seachadta	Stiúrthóir(i) Freagrach(a)	Uasdátú
<p>01</p> <p>Comhlíonadh spriocanna bainistíocht bradán a anailísú i leith gach abhainn atá ainmnithe ar bhonn reachtúil.</p> <p>Tuairiscí Stádais fionnuisce agus Ciúinuisce a fhoilsiú le cois Pleananna Gnímh bainteacha dara gach bliain.</p>	<p>Sonraí ar líon bradán a bhailiú agus a anailísú i leith gach córas abhann agus sonraí gafa a shocrú go beacht.</p> <p>Clár Áiritheoir Éisc a bhainistiú agus a chothabháil.</p> <p>Sonraí ábhartha a bhailiú agus a anailísú trí phointí iniúchta eolaíochta: lena n-áirítear ceimic uisce, bitheolaíocht inveirteabrach, meastacháin ar líon éisc, suirbhéanna gnáthóige. leictre-iascaireacht, bacainní ar imirce agus Suirbhé Speiceas Ionrach.</p> <p>Trí chórais Faisnéise Geografaí (GIS) a bhainisteofar na sonraí</p>	<p>Athbhreithniú agus bailíochtú sonraí maidir le gach córas abhann a chur i gcrích faoi 31 Nollaig 2019.</p> <p>2 thuairisc ar lochanna fionnuisce agus aibhneacha a chur i gcrích faoi 31 Deireadh Fómhair 2019.</p> <p>Sonraí atá ar fáil le próiseáil agus curtha le tacar sonraí bainteacha GIS faoi mhí na Nollag 2019. Idirchaidreamh le páirtithe leasmhara faoi cheann 2 mhí de chur i gcrích.</p>	<p>Sonraí a sholáthar i leith cinní bainistíochta iascaireachta áitiúla agus tacú le creat Rialacháin iascaigh.</p> <p>Faisnéis a sholáthar le tacú le hoibleagáidí faoi Chreataí Bithéagsúlachta lena n-áirítear Treoracha Eorpacha.</p> <p>Sonraí agus faisnéis a sholáthar le tuairiscí a cheadú faoi chainbhinsiúin idirnáisiúnta. Feasacht agus rannpháirtíocht páirtithe leasmhara a chinntiú</p>	<p>Caomhnú agus Cosaint agus Seirbhísí Corparáideacha</p> <p>Caomhnú agus Cosaint</p>	<p>Tá an clár áiritheoir éisc ar siúl agus tá torthaí ar fáil le go léirtheigfear iad.</p> <p>Bailíodh, próiseáladh, bailíochtaíodh agus cuireadh ar fáil gach tacar sonraí bainteach lena n-áirítear claiseanna. leictre-iascaireacht, sonraí gnáthóige, cáilíocht uisce, speicis ionracha, truailliú, gabhálacha, cigireachtaí srl.</p> <p>trí úsáid GIS i leith cinní bainistíochta iascaigh trí bhreathnóirí mapaí gréasáin agus mapaí atá le cuimsiú i dtuairiscí. Tá sonraí Suiomhanna Samplacha Suirbhé curtha i dtoll a chéile do shuirbhéanna locha trí úsáid GIS.</p> <p>Obair allamuigh shamhraidh 2019 curtha i gcrích. Tuairiscí Stádais á bhforbairt. Moill ar Thuairisc Éisc Locha mar gheall ar athrú baill foirne.</p>



<p>02</p> <p>Monatóireacht Creat Uisce a sheachadadh. Oibleagáidí Treoir Gnáthóg.</p>	<p>Aicmithe éisc foirmiúla, táscaha Threoir Creat Uisce a sholáthar do stáisiúin mhonatóireachta, mar a chomhaontaigh Grúpa Éisc Threoir Creat Uisce.</p> <p>Ár n-oibleagáidí uile a chomhlíonadh mar atá leagtha amach sa MT le hAonad Bainistíocht Uisce NIEA.</p>	<p>Clár suirbhéanna allamuigh a fheidhmiú atá le déanamh i gcaitheamh na bliana. Aicmithe shuirbhé 2017 le tuairisciú faoi 30 Lúnasa 2019.</p> <p>Oibleagáidí uile comhlíonta, mar atá leagtha amach sa MT.</p>	<p>Ionchur i dTeoracha náisiúnta agus Eorpacha, ar aon dul le riachtanais reachtaíochta agus comhaontuithe áitiúla.</p>	<p>Caomhnú agus Cosaint</p>	<p>Curtha i gcrích agus ar fáil má iarrtar. Aicmithe éisc trí úsáid GIS curtha i gcrích lena dtuairisciú leis an Treoir Chreat Uisce.</p> <p>Clár Monatóireachta Éisc WFD curtha i gcrích, 10 suíomh lánchainníochtúla faireachas éisc san áireamh (7 i Loch Feabhail agus 3 i Loch Cairlinn).</p> <p>Tuairisc Aicmithe WFD Éisc in Aibhneacha curtha i gcrích.</p>
<p>03</p> <p>Faisnéis eolaíochta a sheachadadh chun bainistíocht inbhuanaithe, bunaithe ar eolas, speicis shliogéisc tráchtála a chumasú maidir leis an timpeallacht nádúrtha.</p>	<p>Suirbhéanna, monatóireacht agus taighde bliantúil a dhéanamh ar stádas na speiceas sliogéisc tráchtála</p>	<p>Gach suirbhé agus taighde sceidealta agus a chur i gcrích de réir riachtanais shéasúracha faoin 31 Nollaig 2019.</p> <p>Gach tuairisc ar speicis sliogéisc tráchtála agus na lochanna mara a chur i gcrích faoin 31 Nollaig 2019.</p>	<p>Sonraí a sholáthar mar bhonn eolais ar chinntí bainistíochta.</p> <p>Sláinte oisrí dúchasacha Loch Feabhail a mheasúnú</p> <p>Torthaí a chur i láthair agus dul i gcomhairle le páirtithe leasmhara ar shocruithe bhainistithe don Iascach Oisrí Dúchasacha</p>	<p>Dobharshaothrú agus Iascach Sliogéisc</p>	<p>Plean bliantúil suirbhé comhaontaithe agus comhlánaithe. Suirbhéanna sceite oisrí agus síolta diúilicíní curtha i gcrích.</p> <p>Uasdátú suirbhé an earraigh curtha chuig gach iascaire ceadúnaithe oisrí.</p> <p>Gach suirbhé i gcrích agus tuairiscí curtha chuig páirtithe leasmhara.</p>
<p>04</p> <p>Páirt a ghlacadh i gClár Mhonatóireachta agus comhairle bhainistíochta a thabhairt.</p>	<p>Páirt a ghlacadh i gClár Mhonatóireachta thar ceann na Gníomhaireachta Caighdeán Bhia, mar atá leagtha amach sa MT comhaontaithe. Comhairle bhainistíochta a thabhairt i leith forbairt polasáí agus dul i gcomhairle le páirtithe leasmhara de chuid an tionscail nuair is gá.</p>	<p>Samplaí glaine sliogéisc reachtúla a sheachadadh agus páirt a ghlacadh i bhfóraim ábhartha ar aon dul leis an MT comhaontaithe faoi 31 Nollaig 2019.</p>	<p>Faireachas stóinsithe ar tháirgeadh sliogéisc a chinntiú agus táirgí atá ar díol a shuíomh de réir Chláir Mhonatóireachta Sliogéisc FSAI/NI</p>	<p>Dobharshaothrú agus Iascaigh Sliogéisc</p>	<p>Samplaí tógtha de réir na treorach ó Institiúid na Mara agus DAERA</p> <p>Samplaí FSAI/FSANI tógtha de réir MT.</p>



05

Tionscadail a fheidhmiú ón Phlean Tionscadail Chaipitil.

Limistéir a shainiú atá fóirsteanach d'aíschur, feabhsú agus do linnte féideartha sceathraí tríd an Bhainistíocht Feabhsúcháin Gnáthóige agus Stoc Goir mar ghléas le cuidiú leis an Tionscadal Athnuachana Beirtrí Dúchasacha

Cur isteach ar cheadúnais riachtanacha - cladach / dobharshaothrú.

Comhaontuithe léasa a chomhlánú.

Céim 1 a chur i gcrích faoi 31 Nollaig 2019.

Cothú comhpháirtíochtaí le páirtithe leasmhara.

Próisis tairisceana agus soláthair a chur i gcrích.

Céimeanna dearadh teicniúil agus tógála do linnte sceathraí a chur i gcrích.

Dobharshaothrú agus Iascaigh Sliogéisc

Plé le húinéirí talún ag dul chun cinn. Súiomhanna eile á bhfiosrú.

TOSAÍOCHT STRAITÉISEACH 2

REACHTAÍOCHT ÉIFEACHTACH A SHEACHADFAIDH RIACHTANAIS GHNÓ A FHORBAIRT AGUS A FEIDHMIÚ.

Tá an Ghníomhaireacht ag brath go hiomlán ar an reachtaíocht tacaíochta atá aici agus ar na hacmhainní atá aici lena reachtaíocht a fhorfheidhmiú. Le linn thréimhse an Phlean seo, oibreoidimid i bpáirt lenár Ranna Coimircíochta chun a chinntiú go bhfuil sraith iascach agus reachtaíocht comhshaoil ag an Ghníomhaireacht le téarmaí tagartha na Gníomhaireachta a sheachadadh.



CUSPÓIR GNÓ	Croíghníomhaíochtaí	Spríocanna Seachadta	Toradh Seachadta	Stiúirthóir(i) Freagrach(a)	Uasdátú
<p>01</p> <p>Dualgais forfheidhmiúcháin a chomhlíonadh agus, nuair is gá, Rialacháin chúí a fhorbairt lenár n-oibleagáidí reachtúla a sheachadadh.</p>	<p>Polasaí agus nósanna imeachta forfheidhmiúcháin na Gníomhaireachta a athbheithniú.</p> <p>Dul ar Phatróil agus freagairt do thuiriscí faoi ghníomhaíocht mhídhleathach, de réir mar is gá.</p> <p>Athbheithniú bliantúil a dhéanamh ar Rialacháin agus moltaí a chur chun cinn ar leasuithe agus ar fhorbairt Rialacháin úra de réir mar is gá</p>	<p>Polasaí forbartha agus feidhmithe faoi 31 Bealtaine 2019.</p> <p>Méadú ar líon na n-ionchúiseamh agus laghdú dá réir ar an iascaireacht mhídhleathach.</p> <p>Dualgais forfheidhmiúcháin comhlíonta de réir pholasaí agus nósanna imeachta na Gníomhaireachta</p> <p>Tuirisc Athbheithnithe Rialála a chur i gcrích faoi 31 Eanáir 2019.</p>	<p>Cur in éadan gníomhaíocht mhídhleathach trí úsáid gnáthaimh forfheidhmithe dhaingne agus na hinnill iascaireachta a úsáidtear go mídhleathach a ghabháil ar bhonn dlí chun teagmhais truailithe a chosc, a bhrath agus a mhaolú, leis an iarmhairt a laghdú agus speicis shainainmnithe a chaomhnú</p> <p>A chinntiú go gcomhlíontar creatáí Rialála náisiúnta agus idirnáisiúnta</p>	<p>Caomhnú agus Cosaint Dobharshaothrú agus Iascaigh Sliogéisc</p>	<p>Tús agus deireadh curtha le hathbheithniú nós imeachta bainistíocht comhad cásanna.</p> <p>Freagairt do gach teagmhas taobh istigh de na hachair ama.</p> <p>Formhór na mbeart forfheidhmiúcháin a rinneadh go dtí seo déanta taobh istigh de pharaiméadair na bprótacal reatha.</p> <p>Athbheithniú Rialála Bliantúil curtha i gcrích.</p>
<p>02</p> <p>Iarratais chuig an Ghníomhaireacht faoi mhíreanna bainteacha de Reachtaíocht Phríomhúil a phróiseáil</p>	<p>Iarratais a phróiseáil ar oibreacha grinneall abhann agus meastóireachtaí eolaíochta lena n-áirítear comhairliúcháin agus scagthástáil nuair is cuí.</p>	<p>Freagairt faoi cheann 60 lá d'iarratais a fhaightear.</p>	<p>D'fhoilligh caighdeán agus comhaontuithe náisiúnta a chomhlíonadh mar chomhairlí reachtúla, inbhuanaitheacht fhadtéarmach na n-iascach a chinntiú agus comhlíonadh Rialacháin Náisiúnta agus Eorpacha a chomhlíonadh.</p>	<p>Caomhnú agus Cosaint</p>	<p>Curtha i gcrích. De réir an athbheithnithe deireadh bliana, próiseáladh 90% d'iarratais taobh istigh den achar ama cuí.</p>
<p>03</p> <p>Ceadúnú Dobharshaothraithe a thabhairt chun cinn.</p>	<p>Idirchaidreamh a dhéanamh le Ranna Coimircíochta le tacú le dul chun cinn Comhaontú Bainistíochta.</p>	<p>Freagairt d'iarratais ó Ranna Coimircíochta ar fhaisnéis tacaíochta, de réir mar is gá.</p>	<p>A chur ar chumas na Gníomhaireachta Dobharshaothrú a cheadúnú.</p>	<p>Dobharshaothrú agus Iascaigh Sliogéisc.</p>	<p>Á árdú ar bhonn seasta ag leibhéal Roinne agus Boird.</p>



<p>04</p> <p>Ceadúnú slatiascaireachta gona mholtaí ar fheabhsúcháin amach anseo.</p>	<p>Struchtúr reatha ceadúnú slatiascaireachta a athbhreithniú i gcomhar le DAERA agus IFI.</p>	<p>ToR a chruthú lena athbhreithniú agus athbhreithniú a thionscnamh le DAERA agus IFI faoi 30 Meitheamh 2019.</p> <p>Tuairisc ina mbeidh moltaí ar an bhealach chun tosaigh a fhoilsiú faoi 31 Nollaig 2019.</p>	<p>Forbairt ceadúnas slatiascaireachta do chuairoteoirí turasóireachta a thabhairt chun cinn leis an oileán iomlán a chlúdach</p>	<p>Forbairt, Caomhnú agus Cosaint agus Seirbhísí Corparáideacha</p>	<p>Bhí cruinniú ag Gníomhaireacht na Lochanna le hIascaigh Intíre DAERA le ceadúnú slatiascaireachta a phlé. Cuireadh bearta eile siar go dtí 2020 toisc nach raibh baill foirne ar fáil chuige.</p>
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TOSAÍOCHT STRAITÉISEACH 3

ACMHAINNÍ NÁDÚRTHA NA NDOBHARCHEANTAR ATÁ FAOINÁR GCÚRAM REACTÚIL A FHORBAIRT, A CHUR CHUN CINN AGUS A CHOTHÚ.

Is mian leis an Gníomhaireacht a chinntiú go gcosnaítear agus go gcaomhnaítear Ceantair Loch Feabhail agus Loch Cairlinn ar mhaithe leis an ghlúin seo agus na glúnta atá le teacht. Aithnímid tábhacht an oideachais agus na for-rochtana le haird a tharraingt ar na dúshláin chomhshaoil atá ag na hacmhainní uathúla nádúrtha atá faoi chúram na Gníomhaireachta.

CUSPÓIR GNÓ	Croíghníomhaíochtaí	Spriocanna Seachadta	Toradh Seachadta	Stiúrthóir(i) Freagrach(a)	Uasdátú
<p>01</p> <p>Acmhainní agus buanna nádúrtha Ceantair an Fheabhail agus Chairlinn a fhorbairt agus a chur chun cinn.</p>	<p>Plean bliantúil Imeachtaí a dhéanamh réidh gona théamaí a bhaineann le slatiascaireacht, turasóireacht mhara agus oideachas comhshaoil.</p>	<p>Pleananna Imeachtaí le cur i gcrích faoi 31 Eanáir 2019.</p>	<p>Rannpháirtíocht i ngníomhaíochtaí fóillíochta agus seachadadh oideachas comhshaoil a mhéadú. An toradh a bheidh air seo feacht ardaithé ar chúram na Gníomhaireachta go háitiúil, go náisiúnta agus go hidirnáisiúnta.</p>	<p>Forbairt, Seirbhísí Corparáideacha agus Caomhnú agus Cosaint</p>	<p>Pleananna Imeachtaí curtha i gcrích.</p>



02

Acmhainn agus tuiscint ar na hiascaigh agus ar eárnálacha bainteacha Turasóireacht Mhara a fhorbairt trí chlár for-rochtana na Gníomhaireachta

Sceideal gníomhaíocht ábhartha agus forbairt acmhainne a dhéanamh réidh don fhorbairt Turasóireacht Mhara agus Slatiascaireachta.

For-rochtain phobalbhunaithe agus clár don óige a sheachadadh, lena n-áirítear Clár Ambasadóirí an Fheabhail. Clár Ambasadóirí Chairlín a fhorbairt agus a sheachadadh.

Sceideal bliantúil clár forbartha Turasóireacht Mhara agus Slatiascaireachta seachadta faoi 31 Nollaig 2019.

Clár Ambasadóirí i gCeantair an Fheabhail agus Chairlín araon a sheachadadh faoi 31 Nollaig 2019.

Clár bliantúil de ghníomhaíochtaí for-rochtana a fhorbairt agus a sheachadadh faoi 31 Nollaig 2019.

Acmhainn a mhéadú trí oiliúint agus forbairt eárnála.

Líon níos airde Ambasadóirí. Clár Ambasadóirí agus clár eile for-rochtana a chur i gcrích le go dtuigfear sna pobail áitiúla an tábhacht fóillíochta, eacnamaíochta agus comhshaoil atá le Ceantair an Fheabhail agus Chairlín.

Forbairt, Seirbhísí Corparáideacha agus Caomhnú agus Cosaint

Tionscadail sainaitheanta agus comhairliúcháin le páirtithe leasmhara curtha i gcrích Comhoibriú le Sport NI agus comhairlí áitiúla ar shraith de clár oiliúna. 2 chlár tosaigh déanta ag Gníomhaireacht na Lochanna le cois sceidil do chinn eile atá le seachadadh in 2020.

Thosaigh Clár Ambasadóirí an Fheabhail agus Chairlín i Márta 2019 agus comhlánaíodh é i nDeireadh Fómhair 2019. Seachadadh 6 chlár i gCeantair an Fheabhail agus Chairlín agus beagnach 100 Ambasadóir páirteach i mbliana

Clár oideachais agus for-rochtana curtha i gcrích.



03

Tionscadail de chuid an Phlean Tionscadail Caipitil a fheidhmiú.

Oibreacha ionsrutha a dhéanamh le hiascaigh bradán a fheabhsú faoi réir maoiniú a bheith ar fáil.

Oibreacha feabhsúcháin a dhéanamh le páirtithe leasmhara agus maoiniú INTERREG a úsáid ar Abhainn na Finne.

Comhoibriú le páirtithe i ndobharcheantair na Sruthla, na Fochaine agus na Ró le tionscadail fhálaithe, plandáil crann, bainistíocht chreimthe agus sraonairí bléineacha a chur i gcrích sna dobharcheantair bradán.

Oibreacha bonneagair faoi stiúir Riverwatch a dhéanamh.

A chur i gcrích faoi 31 Nollaig 2019.

Leanúnach ó cheann ceann na bliana.

Leanúnach ó cheann ceann na bliana.

A chur i gcrích faoi 31 Nollaig 2019.

A chur i gcrích faoi 31 Nollaig 2019.

Stoic reatha speicis sainainmnithe a chaomhnú agus a n-inbhuanaitheacht sa todhcháí a chinntiú.

Forbairt leanúnach deiseanna maoinithe agus comhpháirtíochta lena chur ar ár gcumas ár gcúram caomhnaithe agus cosanta a sheachadadh

Soláthar áiseanna cúí a fheabhsóidh na hiascaigh ar chúiseanna fóillíochta agus oideachais.

Caomhnú agus Cosaint agus Forbairt

lad uile

lad uile

Caomhnú agus Cosaint agus Forbairt

Curtha i gcrích.

Oibreacha pleanáilte curtha i gcrích.

Oibreacha ar Aibhneacha na Fochaine agus na Ró curtha i gcrích.

Mar chuid dár gclár feabhsaithe rochtana do shlatiascairí, idir áitiúil agus ar cuairt, tá na tionscadail uile curtha i gcrích

Áirítear le hoibreacha a rinneadh bonneagar le rochtain a fheabhsú (strapaí, droichid choise, céimeanna) ar 6 abhainn (Abhainn Ghleann Rí, an Abhainn Bhán, Abhainn Chúil Dabhcha, Abhainn na Deirge, Abhainn na Fochaine agus Abhainn na Ró) i gcomhpháirt le 8 gclub slatiascaireachta.

Feabhsaíodh na córais scagtha agus bainistithe uisceadáin.

Feabhsaíodh an mol slatiascaireachta ag an Cheanncheathrú.



TOSAÍOCHT STRAITÉISEACH 4

DUL I GCEANNAS AR AN GHNÍOMHAIREACTH TRÍ BHRÓD A SPREAGADH INÁR BPEARSANRA, LUACH A CHRUTHÚ DÁR BPÁIRTITHE LEASMHARA AGUS FÉINIÚLACHT A CHUR CHUN CINN TRÍD AN FHREAGRACHT CHOMHROINNTE.

Mar eagra, idirghníomhaímid le réimse leathan de pháirtithe leasmhara agus le Comhlachtaí Rialtais, údaráis áitiúla agus le pobail bhainteacha eile. In 2019, leanfaimid dár glú a threisiú mar pháirtí ar a bhfuil meas air agus as a bhfuil muinín, agus a dtig leis fiseanna comhroinnte a fhíorú

CUSPÓIR GNÓ	Croíghníomhaíochtaí	Spriocanna Seachadta	Toradh Seachadta	Stiúrthóir(i) Freagrach(a)	Uasdátú
<p>01</p> <p>Leanúint de chaidreamh agus comhpháirtíochtaí láidre a fhorbairt ag an leibhéal straitéiseach agus áitiúil araon.</p>	<p>Clár Oibríthe Deonacha Bliantúil a fhorbairt le réimse leathan d'eispéiris fhiúntacha a thairiscint d'oibríthe deonacha.</p> <p>Clár oibre a fheidhmiú agus a fhorbairt ar bhonn comhpháirte, trí thionscnaimh maoiniú seachtrach</p>	<p>Bhí an Clár Oibríthe Deonacha i bhfeidhm faoi 31 Nollaig 2019.</p> <p>Clár forbartha agus tús leo faoi 31 Nollaig 2019.</p>	<p>Seirbhísí ardchaighdeán a thabhairt do chustaiméirí agus don phobal ar bhonn seasta</p>	<p>lad uile</p>	<p>Sceideal imeachtaí glantacháin ar bun agus i garách.</p> <p>Chuathas i mbun ceithre thionscnamh glantacháin agus tá sceideal na bliana seo chugainn réidh.</p> <p>Seachadadh ceachtanna slaitiascaireachta ag Imeacht Slaitiascaireachta Óige Phaiteagó.</p>



TOSAÍOCHT STRAITÉISEACH 5

SEIRBHÍS PHOIBLÍ ARDCHAIGHDEÁIN THUAIDH THEAS A SHOLÁTHAR A FHÓIREANN DON AM ATÁ LE TEACHT.

An fheidhm Seirbhísí Corparáideacha, lena n-áirítear airgeadas, acmhainní daonna agus teicneolaíocht, a sholáthróidh na croírémisí tacaíochta a bheidh mar bhonn agus taca le go n-éireoidh linn an Plean seo a sheachadadh.

Bunláidreacht agus croí-acmhainn de chuid na Gníomhaireachta a pearsanra. Le linn thréimhse Phlean Corparáideach 2017-2019, infheisteoimid i gcórais ghnó agus i bpearsanra an eagrais lena chinntiú go ngnóthófar ár guspóirí straitéiseacha.

CUSPÓIR GNÓ	Croíghníomhaíochtaí	Spriocanna Seachadta	Toradh Seachadta	Stiúrthóir(i) Freagrach(a)	Uasdátú
<p>01</p> <p>Bheith i gceannas ar agus tacaíocht a thabhairt do gach gné Rialachais, Dlí, AD, Cosaint Sonraí, Airgeadais, Bainistíocht Feidhmíochta agus TFC de Ghníomhaireacht atá iomlán comhtháite.</p>	<p>Straitéis Chorporáideach a fhorbairt agus a fheidhmiú ina gcumseofar AD, TFC, Faisnéis agus Feabhsúchán.</p>	<p>Dréacht-Straitéis le forbairt faoi Mhárta 2019.</p> <p>Straitéis faoi 30 Aibreán 2019.</p> <p>Straitéis i bhfeidhm faoi 31 Nollaig 2019.</p>	<p>A chinntiú go bhfuil gach ball foirne ar aon intinn faoi fhís agus misean an eagrais.</p> <p>Scileanna feabhsaithe ceannaireachta agus deiseanna ábhartha ar fhorbairt ghairmiúil / phearsanta do réimse leathan de bhaill foirne i ngach cuid den eagrais, ailínithe le huailmhianta straitéiseacha.</p> <p>Spás ar leith a chruthú d'fhorbairt fórsa saothair, pleanáil ionchuimsitheach agus folláine.</p>	<p>Seirbhísí Corparáideacha</p>	<p>Straitéis Chorporáideach dréachtaithe agus feidhmithe</p> <p>Coiste PPE agus Imeachtaí ag feidhmiú agus Téarmaí Tagartha acu a bhaineann le seachadadh cláir. Roinnt cláir agus imeachtaí folláine curtha i gcrích.</p>





Loughs
Agency
Gníomhaireacht na Lochanna
Factrie für Loughs

2019 | FINANCIAL
STATEMENTS

Covering the Period 1 January 2019
to 31 December 2019

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Foreword to the Accounts

The Board presents the financial accounts for the year ended 31 December 2019.

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 – the Department of Agriculture, Environment and Rural Affairs in the North (DAERA), and the Department of Communications, Climate Action and Environment in the South (DCCAE).

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

The accounts have been prepared in accordance with:

- A form directed by and approved by the Department of Finance and the Department of Public Expenditure and Reform, 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 the 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 £91,748/€104,519 for the year ended 31 December 2019 (2018 surplus of £71,877/€81,242).

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 2019 was £NIL (2018 - £NIL).

CHARITABLE DONATIONS

The Agency made no charitable donations during the year.

BUSINESS PLAN 2019

Loughs Agency's Business Plan for 2019 (including budget allocation) was retrospectively approved by the North South Ministerial Council on 21st October 2020.

Prior to formal approval contingency arrangements were put in place by the Department of Finance in 2017 to ensure the continuation of service delivery by all the North South Bodies, while avoiding illegal spend by 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 in Northern Ireland these grants were approved by Department of Finance officials, as permitted under the 1999 Order.

On an ongoing basis, the Agency continues to monitor its performance against the objectives and targets as set out in its 2019 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 Andrew Duncan	Vice Chairperson
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

In the absence of an Executive, the North South Ministerial Council was unable to meet to take a decision on outstanding Board appointments, and therefore on the appointment of a new Chair for the Loughs Agency Board. 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; and
- Sexual orientation.

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



EQUALITY SCHEME

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

EMPLOYEE INVOLVEMENT

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

The Agency recognises NIPSA, SIPTU and UNITE unions 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 2019 86%, (2018: 91.9%) of bills were paid within 15 days, and 97.8% (2018: 98.4%) 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 continues to ensure compliance with the General Data Protection Regulations (GDPR), implemented in May 2018.

ENVIRONMENTAL REGULATIONS

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

FUTURE DEVELOPMENTS

The Agency has developed a ten year Strategic Direction which will act as the overarching context and reference point for future organisational development. In taking this Strategic Direction forward the Agency will focus on our core purpose to oversee the necessary intergovernmental approach required to deliver our functions and statutory remit.

A dynamic and ambitious, but realistic new suite of strategic priorities, goals and objectives have been developed which will enable development of future Corporate and Business Plans:

OUR REMIT: RAISING THE STANDARDS – RAISE OUR SERVICE DELIVERY, DEVELOPMENT AND RESEARCH STANDARDS:

- Deliver excellence in all areas of Agency responsibility, service provision and organisational remit.
- Develop, deliver and embed management systems that ensure sustainability in all programme areas.



MAKING CONNECTIONS:

- Develop, Promote, Educate and Inform our cross-border / international profile to stakeholders and the general public, to create sustainable outcomes for the eco-systems within the Foyle and Carlingford Areas.
- Enhance communication and relationships with important partners and key stakeholders, based on a clear understanding of the organisations strategic function.

ORGANISATIONAL EXCELLENCE – VALUING ALL STAFF, INSPIRE OUR WORKFORCE AND IMPROVE PERFORMANCE THROUGH INNOVATION

- Ensure all staff are afforded relevant development opportunities and personal support, creating a professional, talented and skilled workforce.
- Using innovative methods to improve internal systems, management processes, organisational and staff performance.

JUST TRANSITION – UNDERSTANDING AND STRATEGICALLY PROMOTING JUST TRANSITION

- Align with government-led, national and international Just Transition plans that will also help channel investment towards the Agency.

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 subsequent withdrawal from the EU is unlikely to see fundamental changes to the core work of the Agency. However, it will present a challenge for the Agency on a number of fronts and particularly when applying for EU funding, 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 97 to 100.

S. McMahon

SHARON MCMAHON

Accounting Officer

1st February 2021

STATEMENT OF ACCOUNTABLE PERSON'S RESPONSIBILITIES

The Department of Agriculture, Environment and Rural Affairs in the North (DAERA) and the Department of Communications, Climate Action and Environment in the South (DCCA) have directed 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 138. 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 Loughs Agency, includes 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 Loughs Agency's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland (MPMNI), North South Implementation Bodies Annual Report & Accounts Guidance 2017 and Public Financial Procedures.

A Policy and Resource Framework is in place which sets out the role and aims of the Loughs Agency, its duties and powers, the responsibilities of the Chairman, Board and Chief Executive, and the relationship with Ministers and Sponsor Departments. This framework also includes an Oversight and Governance Agreement with DCCAE and a North South Implementation Body Sponsorship Manual with DAERA. The Agency also operates within its Financial Memorandum guidelines, which have 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 Construction and Procurement Delivery (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 2019 and up to the date of approval of the Annual Report and Accounts.



CAPACITY TO HANDLE RISK

The Accounting Officer and Loughs Agency Board are ultimately accountable for the effective management of the Agency's business, and in particular for ensuring that there are adequate risk management arrangements and a sound system of internal control.

During 2019 the Agency introduced a revised and updated Risk Management Policy, approved by the Board. This revised Policy provides a clear framework on how the Agency will identify, assess, manage and report on risk.

The Agency's Risk Management Committee meet four times during the year. The Committee, which consists of the Senior Management Team, is responsible for directing and implementing the process of managing risk within the Agency. Appropriate procedures are in place to ensure the Agency's objectives and risks are identified. As a result risks have been allocated to the appropriate Risk Owner and the Agency has defined its risk appetite.

The Agency's Audit and Risk Committee, which currently consists of four Members of the Agency's Board and one co-opted Member, met five times in 2019 and reported to the Board at subsequent Board Meetings. The Committee provides support, advice and assurance to the Accounting Officer and the Board on the strategic processes for monitoring and managing risk, internal control and governance systems. At each of its meetings the Audit and Risk Committee review the Corporate and Operational Risk Registers to assess if risks are being managed effectively, reviewing and challenging the adequacy and effectiveness of the Agency's internal controls and risk management processes.

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

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



THE RISK AND CONTROL FRAMEWORK

Loughs Agency's Risk Management Committee continued to update the Risk Register during 2019 and quarterly reviews and ownership of risks by Directorates have been ongoing. The Register identifies the key risks facing 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 2019. 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 2019:

- 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 2019. The Risk Management Policy has been reviewed and updated and a revised Corporate Risk Register has been developed and 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 process to address any weaknesses and ensure continuous improvement of the system is in place.

The following processes have been established and are in place for maintaining and reviewing the effectiveness of the system of governance and 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 its 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;
- Implementing Policies on Risk Management and control;
- The Risk Management Committee identifies, evaluates, mitigates and escalates significant risks faced by the Agency, and documents these through the Corporate Risk Register;
- Operational Risk Registers are reviewed and updated on an ongoing basis. New and emerging risks are included and existing risks previously identified are reviewed and updated as necessary;
- Senior Managers have been given a timetable in support of the performance of the respective reviews of effectiveness;
- Five meetings of the Audit and Risk Committee took place in 2019, at which the progress of the Risk Management process was reviewed;
- An Annual Report of the Audit and Risk Committee to inform the Accounting Officer and Chairman of its work during 2019 was provided and considered by the Board;



- The application of a risk-based three year internal audit programme; and
- In addition, all Internal Audit reports and Northern Ireland Audit Office Management Letter comments were addressed.

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

KEY ISSUES

INTERNAL AUDIT REPORT

The 2019 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 Loughs Agency, determines the policy and framework within which the Agency operates. The NSMC is solely responsible for approving the Agency's three 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, 2018 or 2019 due to the breakdown of the Northern Ireland Assembly. Loughs Agency's Corporate Plan 2017 – 2019, the 2017, 2018 and 2019 Business Plans, and budgets, were approved by NSMC on the 21st October 2020. Prior to the formal approval, Finance Departments had put in place contingency arrangements in relation to Business Planning therefore ensuring the Agency spends were not deemed irregular.

S. Mc Mahon

SHARON MCMAHON

Accounting Officer

1st February 2021



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

OPINION ON THE ACCOUNTS

We certify that we have audited the accounts of the Foyle, Carlingford and Irish Lights Commission (also known as the Loughs Agency) (the Body) for the year ended 31 December 2019 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 cash flows; and,
- 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 2019 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 responsibilities of the auditors 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 opinions.

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, 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 the information and explanations we required for our audit, or
- the accounting records were not sufficient to permit the accounts to be readily and properly audited, or
- the accounts are not in agreement with the accounting records, or
- the statement on 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 the 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
Belfast
BT7 1EU

8 February 2021



SEAMUS MCCARTHY

Irish Comptroller and Auditor General
3A Mayor Street Upper
Dublin 1
Ireland
DO1 PF72

11 February 2021



Income Statement

	NOTE	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Income					
Revenue grants from Departments	3	3,940,069	3,945,616	4,488,526	4,459,730
Net Deferred Funding for Pensions	14c	807,514	837,334	919,920	946,438
Other Revenue Grants	4	315,708	52,262	359,655	59,072
Ordinary income	5	189,016	105,127	215,327	118,825
Capital grants released	13	415,772	334,529	473,647	378,118
Profit on disposal of grant assets		8,030	23,173	9,148	26,192
Bailiffing		7,216	5,432	8,220	6,140
		5,683,325	5,303,473	6,474,443	5,994,515
Expenditure					
Staff costs	6	2,886,452	3,028,331	3,288,246	3,422,923
Other Revenue Grant Expenses	4	315,969	52,439	359,952	59,272
Programme expenses	7	383,869	364,046	437,303	411,480
Administrative expenses	8	1,055,717	953,175	1,202,673	1,077,374
Currency exchange		8,025	8,930	9,142	10,094
(Profit) / loss on sale of fixed assets		(14,106)	36,224	(16,069)	40,944
Depreciation	10	496,115	375,403	565,174	424,318
Interest payable	9	459,536	413,048	523,503	466,868
		5,591,577	5,231,596	6,369,924	5,913,273
Operating surplus / (deficit) taken to reserves.		91,748	71,877	104,519	81,242

All amounts relate to continuing activities.

The notes on pages 106 to 137 and Appendix 1 form part of these Accounts.



Statement of Comprehensive Income

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Surplus/(Deficit) on continuing operations after depreciation	91,748	71,877	104,519	81,242
Actuarial (loss)/gain in respect of pension scheme	(2,026,126)	1,105,031	(2,308,163)	1,249,016
Adjustment for Deferred pension asset	2,026,126	(1,105,031)	2,308,163	(1,249,016)
Unrealised surplus on revaluation of boats	260,000	-	296,192	-
Total recognised gain/(loss) relating to the year	351,748	71,877	400,711	81,242
Reconciliation				
Opening Reserves	2,095,135	2,023,258	2,342,151	2,280,414
Total recognised gain/ (loss) relating to the year	351,748	71,877	400,711	81,242
Difference on currency translation		-	132,960	(19,505)
Closing Reserves	2,446,883	2,095,135	2,875,822	2,342,151

The notes on pages 106 to 137 and Appendix 1 form part of these Accounts.



Statement of Financial Position as at 31st December 2019

	NOTE	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Tangible fixed assets	10	5,570,347	5,021,346	6,546,829	5,613,362
Current Assets					
Receivables	11	834,567	287,000	980,866	320,838
Cash at bank and in hand		442,562	551,040	520,143	616,007
		1,277,129	838,040	1,501,009	936,845
Current Liabilities					
Payables	12	628,902	366,816	739,148	410,063
Net Current Assets		648,227	471,224	761,861	526,782
Total Assets less Current Liabilities		6,218,574	5,492,570	7,308,690	6,140,144
Pension Liability	14	(19,874,798)	(16,928,964)	(23,358,850)	(18,924,889)
Deferred pension funding asset	14	19,874,798	16,928,964	23,358,850	18,924,889
Total Long Term Liabilities					
Net Assets		6,218,574	5,492,570	7,308,690	6,140,144
Represented By					
Deferred capital grants	13	3,771,691	3,397,435	4,432,868	3,797,993
Reserves					
General reserve	15	660,763	483,760	776,595	540,795
Revaluation reserve	16	1,786,120	1,611,375	2,099,227	1,801,356
Total reserves		2,446,883	2,095,135	2,875,822	2,342,151
Total		6,218,574	5,492,570	7,308,690	6,140,144

The notes on pages 106 to 137 and Appendix 1 form part of these Accounts.

SHARON MCMAHON

Accounting Officer

1st February 2021



Statement of Changes in Equity

	NOTE	GENERAL FUND (£)	REVALUATION RESERVE (£)	2019 TOTAL RESERVES (£)	2019 TOTAL RESERVES (£)	2018 TOTAL RESERVES (£)	2018 TOTAL RESERVES (£)
Balance at 1 January		483,760	1,611,375	2,095,135	2,342,151	2,023,258	2,280,414
(Deficit)/ Surplus for the year		91,748	-	91,748	104,519	71,877	81,242
Increase in revaluation reserve	16	-	260,000	260,000	296,192	-	-
Non Cash Adjustments							
Actuarial (loss)/ gain on pension scheme	14b	(2,026,126)	-	(2,026,126)	(2,308,163)	1,105,031	1,249,016
Adjustment for deferred pension asset		2,026,126	-	2,026,126	2,308,163	(1,105,031)	(1,249,016)
Movement in reserves							
Transfer between reserves		85,255	(85,255)	-	-	-	-
Difference in currency translation					132,960		(19,505)
Balance at 31 December		660,763	1,786,120	2,446,883	2,875,822	2,095,135	2,342,151

The notes on pages 106 to 137 and Appendix 1 form part of these Accounts.



Statement of Cash Flows

	NOTE	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Net cash (outflow)/ Inflow from operating activities	17a	(135,526)	210,966	(154,391)	238,455
Cash flows from investing activities:					
Payments to acquire fixed assets	17b	(771,009)	(584,490)	(878,334)	(660,648)
Cash flows from financing activities:					
Capital grants received	17c	798,057	634,814	909,146	717,529
Difference on currency translation				27,715	(5,906)
Net (decrease)/ increase in cash and cash equivalents		(108,478)	261,290	(95,864)	289,430
Cash and cash equivalents at the beginning of the year		551,040	289,750	616,007	326,577
Cash and cash equivalents at the end of the year		442,562	551,040	520,143	616,007

The notes on pages 106 to 137 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 2019 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 year-end 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 Statement of Financial Position 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 and 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 re-lived 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 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%
Assets under construction	NIL until complete



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 converted to Sterling at an average of the previous month exchange rate. Monetary assets and liabilities denominated in other currencies are converted to Sterling at the rates of exchange prevailing at the year-end date (closing rate). Realised gains and losses are taken to the Income and Expenditure Account.

At year end the Financial Statements are converted into Euro. The Income and Expenditure is converted using the average exchange rate for the year, while the Statement of Financial Position is converted using the closing exchange rate. The closing rate for 2019 is £stg: €1.1753 (2018: £stg:€1.1179). The average rate for 2019 is £stg: €1.1392 (2018: £stg = €1.1303). Currency adjustments arising from this conversion of the Financial Statements are reflected in all Statement of Financial Position items and accordingly are disclosed in Fixed Assets (Note 10), Capital Grants (Note 13), Pension Scheme (Note 14), General Reserve (Note 15) and the Revaluation Reserve (Note 16). The Bank of England rates are used. It should be noted that the results for the year would be impacted by the changes in foreign exchange rates since the accounts were signed which impacts on the translated values.

1.G) GRANTS FROM SPONSOR DEPARTMENTS

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



1.H) OTHER REVENUE GRANTS

The Agency incurs expenditure in relation to a number of programmes and projects which are eligible 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 Statement of Financial Position 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 (CARE) pension arrangement or 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. In the UK the State pension age is currently 65 and will increase for both men and women to reach 66 by October 2020. The UK Government is planning further increases, which will raise the State pension age from 66 to 67 between 2026 and 2028 and from 67 to 68 between 2044 and 2046.



In Ireland, the state pension age is currently 66 and will rise to 68 as follows:

YEAR	STATE PENSION PAYABLE FROM AGE:	I.E. FOR THOSE BORN ON OR AFTER:
2014	66	01-Jan-49
2021	67	01-Jan-55
2028	68	01-Jan-61

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 joined the Scheme after 1 April 2015 will, in most cases, become members of the Core Alpha section.

The liability at 31 December 2019 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 2019. Comparative figures for 2018 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	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Grants received in year					
Department of Communications, Climate Action and Environment (Grant in Aid)		2,134,688	2,249,688	2,431,836	2,542,822
Department of Agriculture, Environment and Rural Affairs (Grant in Aid)		2,214,688	2,299,688	2,522,973	2,599,338
		-	-	-	-
Total		4,349,376	4,549,376	4,954,809	5,142,160
Appropriation of grants received in year					
Capitalised against fixed assets	10	409,307	603,760	466,283	682,430
Released to revenue		3,940,069	3,945,616	4,488,526	4,459,730
Total		4,349,376	4,549,376	4,954,809	5,142,160

The deviation from the 50:50 funding ratio in 2019 and 2018 is explained by the fact that the Department of Agriculture, Environment and Rural Affairs provided £80,000 (2018: £50,000) to assist farmers affected by the floods of August 2017.



4. OTHER REVENUE GRANTS

	2019		2019		2018		2018			
	INTERREG VA SWELL £Stg	INTERREG VA CATCHMENT CARE £Stg	INTERREG VA SEA MONITOR £Stg	TOTAL £Stg	TOTAL €	INTERREG VA SWELL £Stg	INTERREG VA CATCHMENT CARE £Stg	INTERREG VA SEAMONITOR £Stg	TOTAL £Stg	TOTAL €
Revenue Grant Income										
Grant received in year	690	35,900	82,446	119,036	135,606	23,415	-	-	23,415	26,466
Grant receivable current year	2,956	98,315	136,891	238,162	271,314	494	37,982	3,014	41,490	46,896
Grant receivable prior year	(494)	(37,982)	(3,014)	(41,490)	(47,265)	(12,416)	(227)	-	(12,643)	(14,290)
	3,152	96,233	216,323	315,708	359,655	11,493	37,755	3,014	52,262	59,072
Revenue Grant Expenditure										
Expenditure current year	3,152	96,233	216,584	315,969	359,952	11,483	37,942	3,014	52,439	59,272
Expenditure prior year	-	-	-	-	-	-	-	-	-	-
	3,152	96,233	216,584	315,969	359,952	11,483	37,942	3,014	52,439	59,272

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, over a 5 year period. The total funding allocated to this project is €35 million. NI Water is Lead Partner on this project and the Agency's portion of funding is approximately €84,000 over the period.

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 €4.7 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

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Normal activities				
Licence duties	71,000	69,209	80,883	78,227
Fishery rent	2,556	2,556	2,912	2,889
	73,556	71,765	83,795	81,116
Other activities				
Fines and costs recovered	55,463	6,488	63,183	7,333
Sundry receipts	59,997	26,874	68,349	30,376
	115,460	33,362	131,532	37,709
Total	189,016	105,127	215,327	118,825

Sundry receipts includes an amount of £4,802 /€5,470 in 2019 (£/€NIL 2018) in relation to amounts charged to EU project SeaMonitor regarding depreciation of a vehicle used in the SeaMonitor project which is claimable via the project.



6. STAFF COSTS AND BOARD REMUNERATION

6.A) STAFF NUMBERS

AVERAGE MONTHLY EMPLOYEES (FULL TIME EQUIVALENT)	2019	2018
Senior Management	5	5
Administrative	18	16
Field staff and inspectorate	27	29
Total	50	50

6.B) STAFF AND BOARD COSTS

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Gross Salaries	1,950,241	1,922,886	2,221,715	2,173,438
Social security costs	192,854	177,914	219,699	201,097
Employers pension costs	703,362	899,881	801,270	1,017,135
Less Recoupments for Seconded staff	(26,638)	(46,910)	(30,346)	(53,022)
Total staff costs	2,819,819	2,953,771	3,212,338	3,338,648
Board remuneration	61,884	69,298	70,498	78,327
Social security costs	4,749	5,262	5,410	5,948
Total Board costs	66,633	74,560	75,908	84,275
Total Board and staff costs	2,886,452	3,028,331	3,288,246	3,422,923

Pension interest costs are now included separately under interest payable costs, see Notes 9 and 14. 2019 gross salaries include amounts which were recouped for bailiffing services amounting to £26,638/€30,346 (2018: £27,037/€30,560), £NIL (2018: £17,873/€20,201) in relation to amounts recouped for Foyle Ambassadors Programme and £NIL (2018: £2,000/€2,261) for bursary programmes.



6.C) SECONDED AND TEMPORARY STAFF

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Staff costs above include the following				
Temporary staff	32,771	119,922	37,333	135,548
Total temporary staff costs	32,771	119,922	37,333	135,548
Salaries included under Revenue Grants	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Gross salaries (Full Time) under INTERREG VA expenditure (Note 4) SWELL	-	9,132	-	10,322
Social security costs (Full Time) under INTERREG VA expenditure (Note 4) SWELL	-	832	-	940
Gross salaries (Full Time) under INTERREG VA expenditure (Note 4) CatchmentCARE	72,358	26,940	82,430	30,451
Social security costs (Full Time) under INTERREG VA expenditure (Note 4) CatchmentCARE	6,910	2,646	7,872	2,991
Gross salaries (Full Time) under INTERREG VA expenditure (Note 4) SeaMonitor	130,089	-	148,197	-
Social security costs (Full Time) under INTERREG VA expenditure (Note 4) SeaMonitor	13,760	-	15,675	-
	223,117	39,550	254,174	44,704

SALARIES INCLUDED IN PROGRAMME COSTS	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Gross Salaries included in programme costs (Note 7)	-	98,178	-	110,971
Social Security costs included in programme costs (Note 7)	-	8,052	-	9,100
Temporary staff costs included in programme costs (Note 7)	-	19,106	-	21,596
	-	125,336	-	141,667

All salary costs in 2019 are shown in Note 6b.

6.D) CHIEF EXECUTIVE'S COSTS

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Sharon McMahon <i>(appointed Designated Officer effective 1 March 2017) Age 54</i>				
Gross	62,213	59,587	70,873	67,351
Social security costs	7,401	7,069	8,431	7,990
	69,614	66,656	79,304	75,341

The Designated Officer is an ordinary member of the North/South Pension Scheme.

6.E) SENIOR MANAGEMENT COSTS

No Senior Management staff received any Benefits in Kind.

SENIOR MANAGEMENT / DIRECTORS	AGE	2019 GROSS (£)	2019 SOCIAL SECURITY COSTS (£)	2018 GROSS (£)	2018 SOCIAL SECURITY COSTS (£)
Sharon McMahon <i>(appointed Designated Officer effective 1 March 2017)</i>	54	62,213	7,401	59,587	7,069
Kevin Wilson <i>(Development)</i>	45	54,275	6,305	52,391	6,076
John McCartney <i>(Conservation and Protection)</i>	60	54,575	6,347	53,701	6,257
Barry Fox <i>(Aquaculture & Shellfisheries)</i>	46	63,436	7,062	60,764	6,205
John Paul O'Doherty <i>(appointed Interim Director of Corporate Services 9 May 2017)</i>	40	52,979	6,126	51,276	5,922
		287,478	33,241	277,719	31,529



6.F) BOARD MEMBERS REMUNERATION INCLUDING SOCIAL SECURITY COSTS

BOARD MEMBER	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Mr Laurence Arbuckle (Chairperson) *(Term ended 12 Dec 2017)	-	2,872	-	3,246
Mr Michael Murphy (Term ended 12 Nov 2018)	-	4,791	-	5,415
Mr Andrew Duncan (Vice Chairperson) *	9,397	9,448	10,706	10,679
Mr Michael McCormick *	7,356	7,396	8,380	8,360
Mrs Phil Mahon	5,563	5,573	6,337	6,299
Mr Terry McWilliams	5,563	5,573	6,337	6,299
Mr Allan Ewart	5,563	5,573	6,337	6,299
Mr Ian McCrea	5,563	5,573	6,337	6,299
Mr Alastair Patterson	5,563	5,573	6,337	6,299
Mrs Fiona Walsh*	7,355	7,396	8,379	8,360
Mr Patrick Gibbons*	7,355	7,396	8,379	8,360
Ms Heather Mackey*	7,355	7,396	8,379	8,360
	66,633	74,560	75,908	84,275

* Southern 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 €2,992 (€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 Board. Board Members' salaries are not pensionable. Board Members expenses in 2019 were £13,184/€15,019 (2018: £9,249/€10,454).



7. PROGRAMME EXPENSES

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Programme expenditure				
Conservation & Protection	150,139	115,588	171,038	130,649
Marine Tourism & Angling Development	132,711	150,663	151,184	170,294
Aquaculture	24,396	47,655	27,792	53,864
Flood	76,623	50,140	87,289	56,673
	383,869	364,046	437,303	411,480

8. ADMINISTRATIVE EXPENSES

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Training and development	23,947	34,450	27,280	38,939
Bank charges	3,980	4,291	4,534	4,850
Postage	3,308	3,390	3,769	3,832
Advertising	27,429	28,675	31,247	32,411
Light and heat	56,939	60,311	64,865	68,170
Telephone	71,080	69,197	80,974	78,213
Rent	44,544	41,556	50,744	46,971
Insurance	161,580	155,279	184,072	175,512
Audit fees	24,000	22,500	27,341	25,432
Accountancy fees	-	480	-	542
Motor vehicle expenses	85,736	91,287	97,671	103,182
Boat maintenance	29,721	18,028	33,858	20,377
Printing and stationery	27,972	20,349	31,866	23,000
Licence dealers commission	2,543	2,323	2,897	2,626
Maintenance and repairs	90,130	76,200	102,676	86,129
VAT	(2,725)	10,898	(3,104)	12,318



CONTINUED	2018 (£)	2017 (£)	2018 (€)	2017 (€)
Travelling and conference expenses	65,513	66,201	74,633	74,827
Meeting expenses	7,582	6,662	8,637	7,530
Health and Safety	30,558	17,777	34,812	20,093
Cleaning	13,995	13,506	15,943	15,266
Computer consumables and maintenance	77,833	76,619	88,667	86,602
Other equipment costs	30,302	27,922	34,520	31,561
Subscriptions	24,437	8,365	27,838	9,455
Legal and professional fees	178,154	94,758	202,953	107,105
Licence Fees	7,060	4,321	8,043	4,884
Overheads reclaimable from EU projects	(29,901)	(2,170)	(34,063)	(2,453)
	1,055,717	953,175	1,202,673	1,077,374

9. INTEREST PAYABLE

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Pension Interest Cost (Note 14e)	459,536	413,048	523,503	466,868
	459,536	413,048	523,503	466,868



10. 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
Cost												
At 1 January 2019	3,540,957	1,445,130	558,281	468,957	113,178	1,298,380	63,386	400,523	493,483	98,734	8,481,009	11,439,090
Additions	-	-	-	1,020	10,260	247,216	-	18,394	26,462	105,955	409,307	466,283
Recategorised	-	-	-	-	-	70,129	-	12,700	-	(82,829)	-	-
Valuation	-	-	-	260,000	-	-	-	-	-	-	260,000	296,192
Disposals	-	-	-	(25,890)	-	(54,077)	(19,661)	(13,168)	(46,697)	-	(159,493)	(181,694)
At 31 Dec 2019	3,540,957	1,445,130	558,281	704,087	123,438	1,561,648	43,725	418,449	473,248	121,860	8,990,823	12,019,871
Depreciation												
At 1 January 2019	254,282	921,668	294,388	319,069	60,171	896,024	38,259	341,663	361,479	-	3,487,003	4,724,414
Charge for year	122,747	57,805	22,332	76,457	7,984	107,495	4,510	29,040	48,269	-	476,639	542,987
Depreciation on disposal	-	-	-	(13,457)	-	(54,077)	(19,107)	(13,168)	(46,697)	-	(146,506)	(166,900)
At 31 Dec 2019	377,029	979,473	316,720	382,069	68,155	949,442	23,662	357,535	363,051	-	3,817,136	5,100,501
Net Book Value												
At 31 Dec 2019	3,163,928	465,657	241,561	322,018	55,283	612,206	20,063	60,914	110,197	121,860	5,173,687	6,919,370
Currency Translation Adjustment												(838,736)
												6,080,634
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

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.

In 2019, 2 boats were transferred from the Department of Agriculture, Environment and Rural Affairs to Loughs Agency at nil cost, and 1 boat was transferred from the Department of Communities at nil cost. Insurance value at date of transfer has been taken as valuation of these assets and boats have been entered into Loughs Agency asset register at those values.

TANGIBLE FIXED ASSETS BELONGING TO AND FUNDED BY
CATCHMENTCARE EU PROJECT

	COMPUTER EQUIPMENT £STG	MOTOR VEHICLES £STG	PLANT & EQUIPMENT £STG	TOTAL £STG	TOTAL (€)
Cost					
At 1 January 2019	1,109	29,945	-	31,054	35,100
Additions	1,106	-	18,609	19,715	22,459
Disposals	(1,109)	-	-	(1,109)	(1,263)
At 31 Dec 2019	1,106	29,945	18,609	49,660	56,296
Depreciation					
At 1 January 2019	46	3,668	-	3,714	4,198
Charge for year	276	6,044	2,674	8,994	10,246
Depreciation on disposal	(46)	-	-	(46)	(52)
At 31 Dec 2019	276	9,712	2,674	12,662	14,392
Net Book Value					
At 31 Dec 2019	830	20,233	15,935	36,998	41,904
Currency Translation Adjustment					1,580
					43,484
At 31 Dec 2018	1,063	26,277	-	27,340	30,902
Currency Translation Adjustment					(339)
					30,563



TANGIBLE FIXED ASSETS BELONGING TO AND FUNDED BY SEAMONITOR
EU PROJECT

	COMPUTER EQUIPMENT £STG	MOTOR VEHICLES £STG	TOTAL £STG	TOTAL €(€)
Cost				
At 1 January 2019	-	-	-	-
Additions	2,290	367,854	370,144	421,668
Disposals	-	-	-	-
At 31 Dec 2019	2,290	367,854	370,144	421,668
Depreciation				
At 1 January 2019	-	-	-	-
Charge for year	265	10,217	10,482	11,941
Depreciation on disposal	-	-	-	-
At 31 Dec 2019	265	10,217	10,482	11,941
Net Book Value				
At 31 Dec 2019	2,025	357,637	359,662	409,727
<i>Currency Translation Adjustment</i>				12,984
				422,711
At 31 Dec 2018	-	-	-	-
<i>Currency Translation Adjustment</i>				-
				-



11. RECEIVABLES

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Trade debtors	236	12,747	277	14,250
Prepayments	146,300	144,783	171,946	161,853
Bailiffing	7,217	7,217	8,482	8,068
Other debtors	56,190	49,710	66,040	55,571
Grants receivable	624,624	72,543	734,121	81,096
	834,567	287,000	980,866	320,838

12. PAYABLES

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Trade creditors	60,594	86,535	71,216	96,737
Accruals	219,496	210,795	257,974	235,648
Other creditors	68,032	69,486	79,958	77,678
Grant payable	280,780	-	330,000	-
	628,902	366,816	739,148	410,063

Other debtors and creditors in 2019 includes an amount of £55,125 relating to a settlement, in lieu of an ongoing pollution case. The funds of £55,125 were being held by the Agency's solicitors at 31 December 2019. These funds were transferred to Loughs Agency on 16 January 2020 to be utilised on habitat reinstatement schemes.

Other debtors and creditors in 2018 included an amount of £44,337 being held by the Agency's solicitors, also in lieu of an ongoing pollution case. During 2019 this money was received by Loughs Agency and all habitat reinstatement schemes funded by this settlement were completed.



13. CAPITAL GRANTS

	NOTE	DAERA/ DCCAE	LOCAL GOVT	EU FUNDS	INTERREG CCARE	INTERREG SEA MONITOR	TOTAL	TOTAL
		(£)	(£)	(£)	(£)	(£)	(£)	(£)
Gross capital grant								
At 1 January		4,261,429	897,578	2,525,543	31,054	-	7,715,604	10,220,306
Additions	3	409,307	-	-	18,606	370,144	798,057	909,146
Disposals		(159,493)	-	-	-	-	(159,493)	(181,694)
At 31 December 2019		4,511,243	897,578	2,525,543	49,660	370,144	8,354,168	10,947,758
Grant amortisation								
At 1 January		2,502,939	688,945	1,122,570	3,715	-	4,318,169	5,569,155
Amortised in year		306,757	35,903	53,636	8,994	10,482	415,772	473,647
Eliminated on disposal		(151,417)	-	-	(46)	-	(151,463)	(172,546)
At 31 December 2019		2,658,279	724,848	1,176,206	12,663	10,482	4,582,478	5,870,256
Unamortised capital grants								
At 31 December 2019		1,852,964	172,730	1,349,337	36,997	359,662	3,771,690	5,077,502
Currency Translation Adjustment								(644,634)
								4,432,868
As at 1 January		1,758,490	208,633	1,402,973	27,339	-	3,397,435	4,651,151
Currency Translation Adjustment								(853,158)
								3,797,993



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 2019 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 2019 are:

ASSUMPTIONS	2019	2018
Discount rate - North	2.10%	2.75%
Discount rate - South	1.30%	2.15%
Rate of inflation - North	2.00%	2.15%
Rate of inflation - South	1.15%	1.4%
Rate of increase in salaries - North	2.00%	2.15%
Rate of increase in salaries - South	2.00%	2.15%
Rate of increase in pensions - North	2.00%	2.15%
Rate of increase in pensions – South (Core members)	1.15%	1.4%
Rate of increase in pensions – South (all other members)	2.00%	2.15%



ASSUMPTIONS	2019 MALE	2019 FEMALE	2018 MALE	2018 FEMALE
AVERAGE EXPECTED FUTURE LIFE AT AGE 65 FOR	YEARS	YEARS	YEARS	YEARS
Members currently aged 65	22.0	23.9	21.9	23.8
Members currently aged 45	23.4	25.4	23.3	25.4

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

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
(Deficit) in the plan at the beginning of the year	(16,928,964)	(17,092,066)	(18,924,889)	(19,264,467)
Benefits paid during the year	355,384	475,595	404,853	537,565
Member contributions	(112,194)	(104,595)	(127,811)	(118,224)
Current Service costs	(703,362)	(899,881)	(801,270)	(1,017,135)
Interest on Scheme Liabilities	(459,536)	(413,048)	(523,503)	(466,868)
Actuarial (loss) /gains	(2,026,126)	1,105,031	(2,308,163)	1,249,016
Difference on currency translation			(1,078,067)	155,224
(Deficit) in the plan at the end of the year	(19,874,798)	(16,928,964)	(23,358,850)	(18,924,889)



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

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Experience (loss)/ gain	34,509	225,980	39,312	255,425
Gain/ (loss) from exchange rate movements	107,359	(14)	122,303	(16)
(Loss)/ gain on change to assumptions	(2,167,994)	879,065	(2,469,778)	993,607
Actuarial (loss)/ gain	(2,026,126)	1,105,031	(2,308,163)	1,249,016

The main elements of the actuarial loss of £2,026,126 for 2019 are outlined below.

The increase in the value of the liabilities is mainly as a result of:

- the change in actuarial assumptions including a fall in the Northern and Southern discount rates (which results in an increase in the value of the liabilities), partially offset by the fall in the inflation assumptions (which results in a decrease in the value of the liabilities). The impact of the change in the mortality assumption is immaterial. The net impact of the change in actuarial assumptions is an increase in the liabilities of approx. £2,167,994.

This has been partially offset by:

- gains due to favorable currency movements of approx. £107,359; and
- experience gains on the liabilities of approx. £34,509.



14.C) DEFERRED FUNDING FOR PENSIONS

Loughs Agency recognises as an asset a deferred funding asset of £19,874,798 / €23,358,850 as at 31 December 2019 (2018: £16,928,964/€18,924,889). The net deferred funding for pensions recognised in Income and Expenditure in 2019 includes:

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Deferred Funding for Pensions				
Current service cost	703,362	899,881	801,270	1,017,135
Other finance cost	459,536	413,048	523,503	466,868
Benefits paid during the year	(355,384)	(475,595)	(404,853)	(537,565)
	807,514	837,334	919,920	946,438

14.D) ANALYSIS OF CURRENT PENSION SERVICE COSTS

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Service cost (Note 6b)	703,362	899,881	801,270	1,017,135
Interest on pension liabilities (note 9)	459,536	413,048	523,503	466,868
Total operating charge	1,162,898	1,312,929	1,324,773	1,484,003

14.E) HISTORY OF DEFINED BENEFIT LIABILITIES

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
(Deficit) as at 31 December	(19,874,798)	(16,928,964)	(23,358,850)	(18,924,889)
Experience (loss) / gain	34,509	225,980	39,312	255,425
Percentage of scheme liabilities	(0.2%)	1.3%	(0.2%)	1.3%



14.F) DEFERRED ASSET FOR PENSIONS

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Balance at 1 January	16,928,964	17,092,066	18,924,889	19,264,467
Increase/ (Decrease) in deferred funding for pension assets	2,945,834	(163,102)	3,355,893	(184,354)
Difference on currency translation			1,078,068	(155,224)
Balance at 31 December	19,874,798	16,928,964	23,358,850	18,924,889

15. GENERAL RESERVE

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
At 1 January	483,760	306,560	540,795	345,524
(Deficit)/surplus for the year	91,748	71,877	104,519	81,242
Transfer from revaluation reserve	85,255	105,323	97,122	119,046
Actuarial (loss) / gain on pension scheme	(2,026,126)	1,105,031	(2,308,163)	1,249,016
Adjustment for Deferred Pension asset	2,026,126	(1,105,031)	2,308,163	(1,249,016)
Difference on currency translation			34,159	(5,017)
At 31 December	660,763	483,760	776,595	540,795



16. REVALUATION RESERVE

	2019 (£)	2018 (£)	2019 (€)	2018 (€)
At 1 January	1,611,375	1,716,698	1,801,356	1,934,890
Increase in revaluation reserve	260,000	-	296,192	-
Transfer from/ (to) Income and Expenditure Account	(85,255)	(105,323)	(97,122)	(119,046)
Difference on currency translation			98,801	(14,488)
At 31 December	1,786,120	1,611,375	2,099,227	1,801,356

17. NOTES TO THE CASHFLOW STATEMENT

17.A) NET CASHFLOW FROM OPERATING ACTIVITIES

	NOTE	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Operating (deficit)/surplus		91,748	71,877	104,519	81,242
Loss/(profit) on disposal of fixed assets		(14,106)	36,224	(16,069)	40,944
Depreciation	10	496,115	375,403	565,174	424,318
Capital grant release	13	(415,772)	(334,529)	(473,647)	(378,118)
Net Deferred Pension funding	14	(807,514)	(837,334)	(919,920)	(946,438)
(Profit) on disposal of capital grant assets		(8,030)	(23,173)	(9,148)	(26,192)
(Increase)/decrease in debtors	11	(547,567)	(70,919)	(660,028)	(77,293)
Increase/(decrease) in creditors	12	262,086	156,083	329,085	172,546
Pension service cost	14	1,162,898	1,312,929	1,324,773	1,484,003
Pension benefits paid	14	(355,384)	(475,595)	(404,853)	(537,565)
Difference on currency translation				5,723	1,008
Net cash (outflow)/inflow from operating activities		(135,526)	210,966	(154,391)	238,455



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

	NOTE	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Purchase of tangible fixed assets	10	(798,060)	(634,814)	(909,150)	(717,530)
Proceeds from disposal of tangible fixed assets		27,051	50,324	30,816	56,882
Net cash outflow from capital expenditure and financial investment		(771,009)	(584,490)	(878,334)	(660,648)

17.C) NET CASH INFLOW FROM FINANCING

	NOTE	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Capital grants received	13	798,057	634,814	909,146	717,529
Net cash inflow from financing		798,057	634,814	909,146	717,529

18. COMMITMENTS

There was a capital commitment at 31 December 2019 of £574,857/€675,629 in relation to the Omagh office rebuild.

See note 21 for commitments relating to operating leases.

19. CONTINGENT LIABILITIES

- As at 31 December 2019 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.

- As at 31 December 2019, due to breaches of legislation in the oyster fishery on Lough Foyle, summons have been issued to 20 individuals. These cases are currently being held at the District Court and another 2 cases, which have already been heard by the District Court, are being held under appeal at the Circuit Court. All of these cases are being held pending the outcome of a case in the High Court in Dublin in which the Agency is a Co-Defendant. It is difficult to estimate the costs of the case being heard before the High Court, not knowing what way the outcome will go at this stage, however costs are estimated between £50,000 - £100,000. Summons have been issued in the cases being held at the District Court. It is estimated to discharge potential cases and the cases under appeal at the Circuit Court could potentially cost £34,034/ €40,000.
- 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.
- Furthermore, two employment tribunal cases, in the cases of McCloud and Sargeant, were brought against the UK Government in relation to possible discrimination in the implementation of transitional protection following changes made to public service pension scheme legislation, in the UK, in 2015.

In December 2018, the Court of Appeal ruled that the transitional protections gave rise to unlawful discrimination on the basis of age. The UK Government requested leave to appeal this decision to the Supreme Court, however the request was denied on 27 June 2019.

The Department of Finance (Northern Ireland) continues to liaise with HM Treasury for proposals to address age discrimination in the wider public service schemes, as a consequence of the McCloud ruling. Further, the rectification process is expected to be long and time-consuming, and will need to address fairly the issue of pension accruals since 2015 and where individuals may have been better off in new schemes. In this regard certain staff of Loughs Agency, who are scheme members of the North/South Pension Scheme, may need to be compensated for any discrimination suffered as a result of the transitional protections.



Quantifying the impact of the judgement at this stage is difficult as it will depend on the compensation awarded, members' future salary increases, length of service and retirement age, and whether (and when) members withdraw from active service. The terms of any possible settlement will require further consideration which will need approval by both the Department of Finance (Northern Ireland) and the Department of Public Expenditure and Reform (Ireland).

On this basis, no provision has been made in the accounts for the McCloud/Sargeant judgment. The North/South Pension Scheme actuary estimates that any compensation payable by Loughs Agency will be up to £250,000.

20. EVENTS AFTER THE REPORTING PERIOD

APPROVAL OF 2020 BUSINESS PLAN

Loughs Agency's 2020 Business Plan was approved by the North South Ministerial Council on the 21st October 2020.

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

The Accounting Officer authorised the issue of these Financial Statements on 8th February 2021.

21. OPERATING LEASE

At 31 December 2019 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 2020.
- A lease agreement for rental of an external storage unit in Carlingford of £12,000 per annum. It is due for renewal at the end of April 2020.
- A lease agreement for a disaster recovery site at Pennyburn Industrial Estate of £4,680 per annum. It is due for renewal 1 December 2020.
- A lease for land at Castlefinn for launching boats into the river of €2,200 per annum, renewed annually.



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

OPERATING LEASES	2019 (£)	2018 (£)	2019 (€)	2018 (€)
Expiry				
Not later than 1 year	18,500	22,414	21,743	25,057
Later than 1 year and not later than 5 years	-	4,290	-	4,796
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 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 these funds have been transferred from the Agency's solicitor in 2019 and fully spent on habitat reinstatement schemes.

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. Solicitor's fees of £44,875 were deducted from this leaving a balance of £55,125 which at 31 December 2019 was being held by the Agency's solicitors and is included as a debtor and creditor in Loughs Agency Financial Statements at 31 December 2019. These funds will be utilised by the Agency in 2020 for various river schemes.

23. LOSSES AND SPECIAL PAYMENTS

There were no losses or special payments in 2019.

24. FINANCIAL INSTRUMENTS

24. A) FINANCIAL INSTRUMENTS

Due to the non-trading nature of its activities, and the way in which 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 and Expenditure account. The Agency's exposure to foreign currency risk is not significant as it receives agreed levels of funding from its Sponsor Departments in Sterling and does not engage in trading activities.



Appendix 1 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

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