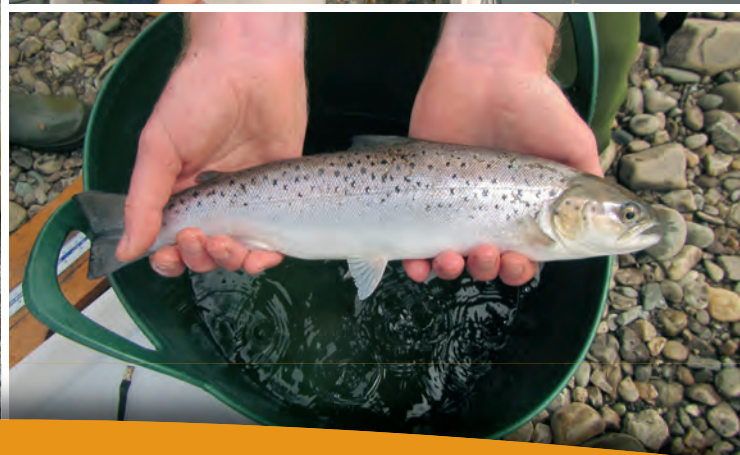
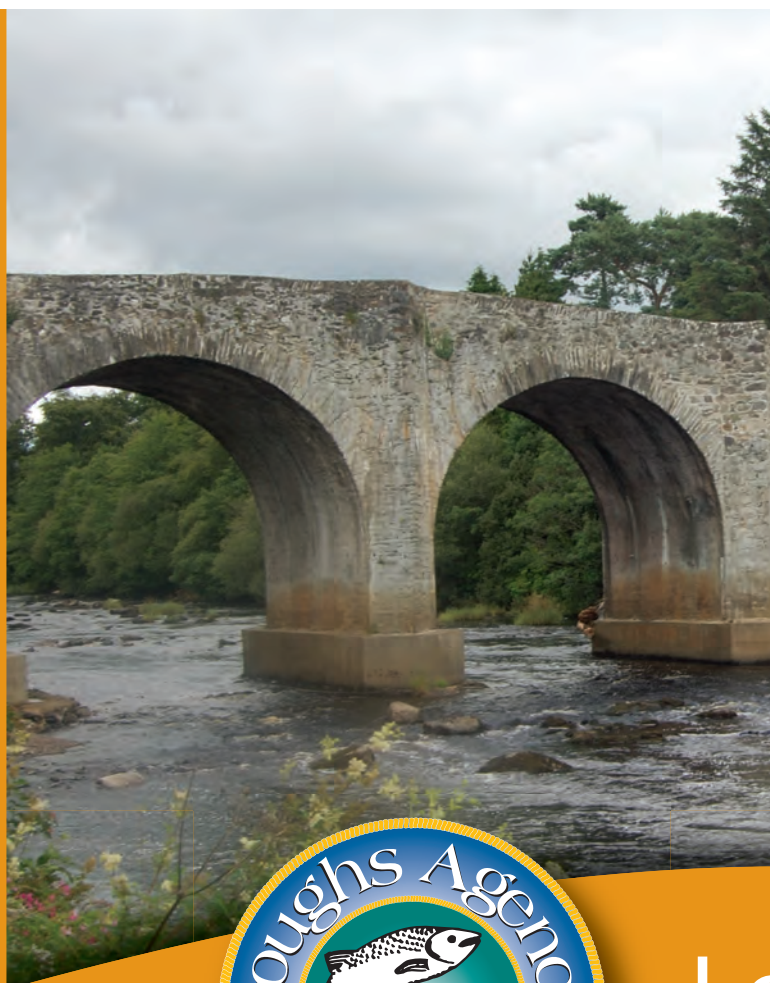


2014



Loughs Agency Annual Report & Accounts

2014

For the period ended December 2014

North/South Body



Foras Tluaídh/Theas

a Cross Border body

Loughs Agency

Annual Report and Accounts

for the period ended 31 December 2014

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

Loughs Agency Annual Report and Accounts **2014**

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Chief Executive's Overview

I was appointed Loughs Agency Chief Executive on 2nd April 2014. I am pleased to present the 2014 Annual Report which details the work the Agency has undertaken during the year.

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

During the year we widened our communication to our stakeholders through social media, our website and our programme of well established and highly valued events which are detailed later in this Report.

The Agency's interpretive centre "Riverwatch" continued to attract many visitors. We believe visitors leave with a greater knowledge and awareness of our Rivers and Loughs.

One of the highlights of the year was the development of a pilot youth leadership project for twelve young people in Derry~Londonderry, in partnership with Co-operation Ireland and St. Columb's Park House. The young people were recruited through existing cross community youth projects in the City and graduated as Foyle River Ambassadors and peer mentors to the next group of young people. I hope to secure funding to roll out this programme into 2015 and to extend it to the Carlingford Area.

Moving forward into 2015, the Agency plans to continue showcasing the Foyle and Carlingford Areas. Several events have been planned and working partnerships strengthened.

Our EU funded Interreg IVa development programmes for Marine Tourism and Recreational Fisheries and the IBIS research project continue to be rolled out and are on target for completion in 2015.

I would like to thank my Board for the advice, direction and commitment it has provided during 2014. My thanks also go to our Sponsoring Departments.

I want to pay tribute to my colleagues who once again have demonstrated their expertise, commitment and professionalism in delivering our objectives.

John Pollock
Chief Executive

Mission Statement

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

Objectives

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

- To conserve and protect the salmon and inland fisheries;
- To manage and develop the salmon and inland fisheries;
- To promote the development of Lough Foyle and Carlingford Lough for commercial and recreational purposes;
- To license and develop aquaculture;
- To develop marine tourism;
- To pursue increased efficiency and continuous improvement in the delivery of services to all customers; and
- To ensure the efficient, effective, and economic utilisation of resources available to the Agency.

See Appendix 1 for outturn against objectives and targets.

Board Members

The FCILC has a Board of 12 members appointed by the NSMC. The Board exercises the functions of the Body in relation to the Foyle and Carlingford Areas through the Loughs Agency.

Details of the Board membership are as follows:

Mr Winston Patterson	Chairperson
Mr Alan McCulla	Vice Chairperson
Mr Joe Miller	Member
Mr Jim Wilson	Member
Mrs Theresa McLaverty	Member
Mr Don Tipping	Member
Mr Michael McCormick	Member
Mr Andrew Duncan	Member
Mr Seamus Rodgers	Member
Mrs Phil Mahon	Member
Mr Laurence Arbuckle	Member
Mr Michael Murphy	Member

Board Meetings

No:	Date	Venue
85	19th February 2014	Silverbirch Hotel
86	16th April 2014	Ballymascanlon Hotel
87	18th June 2014	Silverbirch Hotel
88	13th August 2014	Redcastle Hotel
89	1st October 2014	Whistledown Hotel
90	3rd December 2014	Beech Hill Hotel

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

North/South Ministerial Council

During 2014, the Agency attended three NSMC Aquaculture and Marine Sectoral meetings on 21st February 2014, 27th June 2014 and 5th December 2014.

Details of the above meetings are available on the NSMC website <http://www.northsouthministerialcouncil.org/>

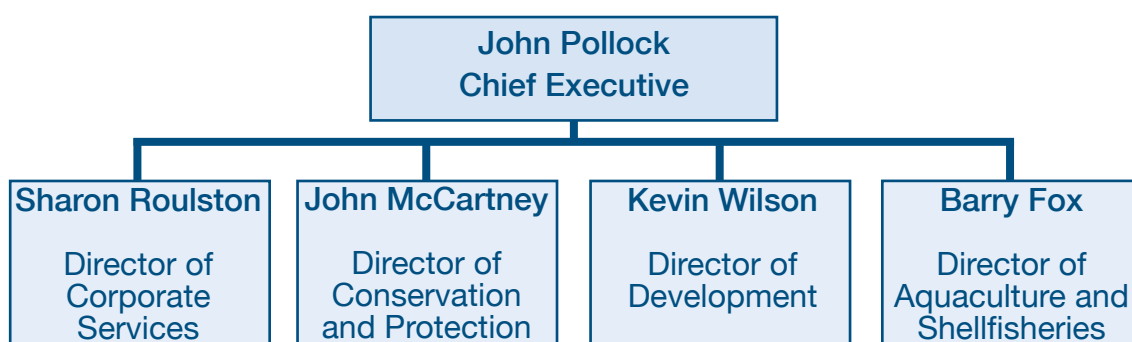
Foyle and Carlingford Area Advisory Forum

During 2014, the Agency hosted two Advisory Forum meetings on 8th April and 14th October 2014.

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

Staffing

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



Staff Development

The Agency recognises the importance of staff development and the delivery of appropriate continuous personal development initiatives for all staff. Throughout the year, the Agency addressed the training and development needs of staff, focusing on knowledge and skills retention and motivation

appropriate to the achievement of the organisation's objectives and individuals' needs. These included Sea Survival, Conflict Management, Recruitment and Selection and Equality Awareness.

Complaints Handling

The Agency has a complaints handling procedure. The procedure can be found at <http://www.loughs-agency.org/about-us/customer-service>

The Agency is pleased to report no complaints were received in 2014.

Development

Riverwatch Education and Outreach

The Loughs Agency recognises the value of stakeholder engagement and rises to this challenge through Riverwatch. The Agency embraces environmental education and encourages stewardship of the catchments by stakeholders through the efforts of the Riverwatch education and outreach programmes. To complement the visitor centre, the Agency has a catalogue of exciting programmes available free to schools and community groups. These programmes provide the Agency with a platform to engage and encourage stakeholders to get involved and connect with local waterways. These efforts are based on the premise that if people have a connection with their local waterways they are more likely to respect and enjoy them.

In 2014, Riverwatch has continued to offer schools, community groups, families and visiting tourists a unique experience. Our education programmes were delivered to 128 groups throughout the year covering topics such as anatomy, pollution, biodiversity and geography. The Agency welcomed nearly 18,000 tourists at the centre and events, proving that Riverwatch is a popular attraction. A total of 28,864 people had a 'Riverwatch experience' during the year, 50% more than 2013.

The Agency hosted five events, attended nine and partnered with a range of organisations including Tourism Northern Ireland, Co-operation Ireland, Western Education and Library Board, Northern Ireland Environment Agency, Special European Programmes Body, Seagate, Titanic Belfast, W5, Magilligan

Field Centre, Derry City Council, Ulster Wildlife Trust, Faughan Valley Landscape Partnership, Irish Whale and Dolphin Group, Royal Society for the Protection of Birds, World of Owls, to enhance our offering to visitors. In partnership with Co-operation Ireland and supported by the Office of the First Minister and deputy First Minister, the Agency designed and delivered the Foyle Ambassadors Programme which enhanced our offering and engagement.

Marine Tourism

2014 proved very successful in terms of Marine Tourism development. Under the theme of coastal access, the Loughs Agency partnered with both Louth and Donegal County Councils to deliver shore enhancement projects at Malin Head, Omeath, Stroove, Culdaff Beach and Warrenpoint.

The Loughs Agency remained active members in Cruise North West and Sail Ireland North West. During 2014, five cruise liners with 4044 crew and passengers visited the Foyle, providing an estimated economic benefit to the local economy of over £200,000.

The Agency also developed canoe bothies at Moville and the Gribben. These facilities will promote overnight stays amongst those kayaking the East Inishowen Sea Kayak Trail and paddling the Foyle Canoe Trail. During the year, the Irish Whale and Dolphin Group was appointed to deliver training to marine tourism operators in both Foyle and Carlingford. The Agency also worked with the local community to organise a sea kayak race on Carlingford Lough.

The Loughs Agency provided significant support to the Foyle Maritime Festival focusing on activity that animated the river and highlighting the Foyle's marine tourism potential. Some of the events supported were dinghy sailing sessions for schools, keel boat sailing sessions, Inishtrahull Island clean up and several regattas.

Angling Development

The Loughs Agency attended various Angling events and shows throughout the year to promote the Foyle and Carlingford Areas as angling destinations. Through partnership working with Tourism Ireland, Department of Culture, Arts and Leisure and Inland Fisheries Ireland (IFI), the Agency attended game and angling shows in France, England, Germany and Holland to attract overseas

anglers to Ireland. The Agency also attended local shows and events such as Lough Fest, Ballykelly Countryside Festival, Newtownstewart Fish Fest, Galway Fly Fishing Fair, Glenfest and several other open days and events in order to encourage local anglers to fish throughout the Foyle and Carlingford Areas.

To encourage new anglers to the sport, the Agency held a series of Ladies Days at the Trout Starter Pond within the Agency's grounds. This event was a great opportunity to promote the sport to women and young people, a key recommendation in the 'Strategic Review of Angling in Northern Ireland'. The certified course was delivered by professionally qualified and experienced coaches. The Agency also ran a series of 'open days for all' where anglers, new or experienced, could receive coaching and work towards achievement of CAST awards.

The Loughs Agency has continued to assess the existing facilities currently available for anglers and others across the Loughs Agency's waters, as part of its ongoing Angling Development Strategy. By 31st December 2014, two-thirds of the Loughs Agency's catchment areas have been surveyed along with 184 accommodation providers. These Angling Status reports are used as a baseline to inform and educate best practice in future angling developments by the Agency and stakeholders.

INTERREG

The Marine Tourism and Angling Development project (funded through Interreg IVA) aims to develop and promote marine tourism, water based leisure activities, angling tourism and recreational angling in the Foyle and Carlingford Areas. The project includes a variety of initiatives that aim to develop the infrastructure available to anglers and tourists seeking to enjoy the natural beauty of these two areas.

A centre of excellence angling project at the Mellon Beat, Omagh was completed in the summer of 2014 and established an exemplar game angling destination through riparian habitat strip, stiles, shelter, benches and parking.

The Foyle Marina project continues to support the marine tourism sector in the North West. The Foyle Port manages the 140 metre long pontoon and the neighbouring ship quay. Traffic at the quay includes cruise ships, naval vessels and tall ships. In 2014, the pontoon attracted 167 visiting yachts worth an

estimated £200,000 to the local economy (Figures from Visit Derry). The Malin Head access project, in partnership with Donegal County Council, was completed. This project includes cliff top walking trails, a viewing platform, 'talking' telescopes that interpret the superb Atlantic vistas and improvement to the access roads.

The Backwater and Gribben angling projects, which aim to deliver improved access infrastructure, commenced in 2014. Procurement also started for a beach activity centre at Benone Strand. The support from the Interreg programme will allow Limavady Borough Council to attract and better manage visitors.

A scoping exercise to explore the options for angling e-commerce has been completed. The system will eventually be used by anglers to apply, pay for and receive a rod licence for anywhere in Ireland.

Aquaculture and Wild Shellfisheries

Oyster landings for the 2013/2014 oyster fishing season were 221 tonnes, an increase of 73 tonnes from the previous year's landings. This equates to a landings value of about €1.1 million. 49 licences were issued for the 2013/14 fishery season.

The Aquaculture & Shellfish Directorate's science team completed a number of Seabed monitoring/habitat assessment surveys during 2014. These included:

Side Scan Survey

A side scan survey of the seabed area in the vicinity of Greencastle Harbour took place in early 2014 to help identify seabed topography, habitat types and the presence of any superficial substrates such as mussel seed settlements. This survey did not record the presence of any mussel seed in the area. However, it does allow a greater knowledge base of seabed habitats to work from in the future.

Underwater video recordings were made of the harrowing trials being carried out on the native oyster habitat in Lough Foyle. These recordings were used to identify both the positive and negative impacts this work might have on the native oyster beds and other associated organisms.

Intertidal surveys

The distribution and abundance of intertidal mussel beds was recorded on several occasions during 2014. These areas require low water spring tide for safe access as well as experienced field staff with familiarity of these potentially hazardous areas. For these reasons, the amount of work completed on these areas is limited to less than 10 days per annum. The location of the boundaries of these areas was been mapped in 2010 and again in 2014. There have been substantial changes in certain areas with a reduction in the number of mussel beds in many places. It is most likely that this is due to naturally occurring drivers rather than any human influences.

Aquaculture Surveys Foyle

A review of the location of oyster trestle farms in Lough Foyle took place in early 2014. This work involved GPS monitoring of the farms with the boundary of each site and the number of trestles being recorded. This work will help to factor this resource into the ecological modelling work being conducted.

Seed Mussel Surveys

Seed mussel surveys were completed in both Foyle and Carlingford. MMV Ostrea was used to survey the entrance to Lough Foyle using a combination of side scan sonar and dredge techniques. No seed was recorded in the surveys in May and August. The Carlingford Lough survey took place using an industry vessel in August and similarly no seed was recorded.

Enhanced SMILE for Lough Foyle

The work on the carrying capacity modelling continued with increased collection of environmental information and water quality information to feed into the modelling process. A water current modelling study was undertaken to allow the movement of tides and water circulation patterns to be built into the model to determine shellfish growth rates. The collection of shellfish growth rate data continues, as does the analysis of water samples, to help characterise the local conditions.

Native Oyster Spawning Assessment

The Agency assisted once again with the IBIS led work to monitor the spawning activity of native oysters during the summer period. Spawning activity was higher in 2014 than had been observed in the previous two seasons. However, spatfall was delayed to September due to the unseasonably cold water temperatures in August.

Review of Oyster Stock Assessments

A summary of the Spring 2014 survey is as follows:

- Dredge survey stock assessment conducted February – April 2014 on board MMV Ostrea.
- 242 dredge samples equating to 1490 oysters.
- Limited evidence of a good spat settlement.
- Limited evidence of mortality and relatively low *Bonamia ostreae* infection levels on all beds.

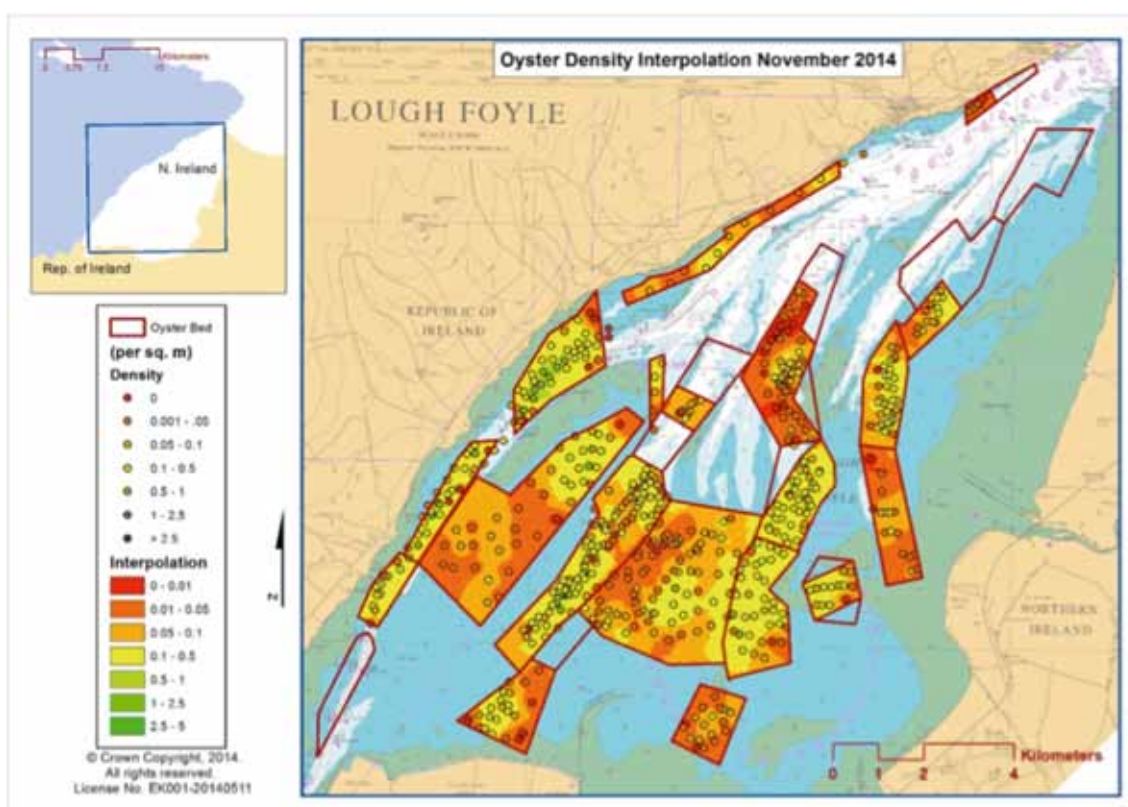
A summary of the Autumn 2014 survey is as follows:

- Dredge survey stock assessment conducted August-September 2014 on board MMV Ostrea.
- Partial coverage of the oyster fishery (six main beds surveyed).
- Dredge samples equating to 1796 oysters.
- Mean tow length 215m.
- Total distance dredged approximately 73km.
- Biomass estimate 254 tonnes (138 tonnes fishable stock).
- The four beds with the highest biomass recorded during this survey were: Perch (43.1 tonnes); Flat Ground (59.9 tonnes); South of Middle Bed (62.3 tonnes); and Southside (63.2 tonnes).
- Very little evidence to suggest a heavy spat fall settlement had taken place prior to this survey.
- Small amounts of settlement on the Perch, Southside, Middle Bed and Quigley's point.
- No evidence from this survey to suggest the native oysters are dying, or have suffered major mortality due to *Bonamia*, as was the case in Autumn 2010 and Spring 2011.

A summary of the November 2014 Survey is as follows:

- Post fishery dredge survey stock assessment due to fishery closure conducted November 2014 on board four local fishing boats.
- Dredge samples equating to 4606 oysters.
- Mean tow length 250m.
- Total distance dredged approximately 149km.
- Biomass estimate 295 tonnes (98 tonnes fishable stock).
- The four beds with the highest biomass recorded during this survey were: Perch (36.4 tonnes); Flat Ground (35.13 tonnes); South of Middle Bed (49.5 tonnes); and Southside (57 tonnes).
- Extensive evidence to suggest a heavy spat fall settlement had taken place prior to this survey, most likely in mid-late September 2014.
- No evidence from this survey to suggest the native oysters are dying, or have suffered major mortality due to *Bonamia*, or high fishing by-catch related mortality.

Density interpolation map Lough Foyle stock assessment November 2014



Full details of the above surveys can be found at www.loughs-agency.org

The IBIS PhD project researching the Native European flat Oyster is in its final year. It is producing some valuable information which will inform management decisions. The MMV Ostrea has been working well and has undertaken 78 days at sea this year. The vessel has proved invaluable in completing the Agency's annual surveys, assisting in the IBIS student fieldwork programme and sampling for the Food Standards Agencies here and in the South.

The 2014/15 oyster fishing season began on 19th September. The returns from the Fishery showed a decrease in landings from the previous season. This is in line with the estimates from the autumn 2014 Native Oyster survey.

The Agency has been developing an enhancement project for the Native Oyster Fishery in Lough Foyle during the latter part of 2014. The Agency intends to explore potential funding streams with a view to making applications for grant aid once the proposal is ready and partnership required to make the project a success are established.

Corporate

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

The Agency is committed to providing training and learning opportunities to all staff and seeks to ensure this is conducted in order to meet organisational needs and to help staff to become more effective.

The Agency held regular Risk Management meetings and developed the Risk Register in line with Departmental guidance. Two High Risk areas remain on the Corporate Risk Register, the outstanding review of the Financial Memorandum and the lack of progress on the development of the Management Agreement for Lough Foyle.

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

The Agency received a "Satisfactory" Audit rating from Internal Auditors. The 2013 Financial Statements have been signed off.

Conservation and Protection

2014 was a particularly busy year meeting various work commitments such as the Water Framework Directive and Habitats Directive. Status Reports were completed and research work is continuing on conservation status by developing stock. The establishment of baseline data for Brown Trout, Sea Trout and Coarse fish is ongoing and is resulting in the Agency investigating waters for which previously no reliable information existed.

There has been an extensive trout genetic survey of the Lough Derg catchment which has involved significant input and help from local angling clubs. A wider investigation into trout within the Foyle is coming up with some interesting findings.

The Pike and Coarse fish population of the Newry Canal was assessed and appears to be in a healthy state. Water quality and biological monitoring programmes continue to provide valuable information for the management of these systems. A small streams survey of Carlingford and a survey of urban streams was undertaken. The second phase of a riparian tree planting scheme on the Glenshane was completed in March and a Fisheries Habitat Improvement Template has been developed.

Salmon poaching and illegal fishing occurred across the Foyle and Carlingford systems, and at times stretched available resources to the limit. There was heavy poaching activity, particularly in the Foyle system, which is likely to be having a significant effect on the limited Salmon resources. Summer high river temperatures also threatened juvenile fish stocks with minor pollution incidents having disproportionate effects. The Loughs Agency staff came under sporadic attack from stone throwers, but the level of violence decreased significantly from previous years. Where violence occurred, the Agency was supported by both the PSNI and An Garda Síochána. The Agency wishes to record its thanks to all involved.

Enforcement Actions

Seizures 2014	
Boat	8
Car	1
Net	94
Rod	54
Oyster	4
Other	23
Total	184

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

Total Fish Seized 2014	
Salmon	110
Sea Trout	9
Brown Trout	3
Rainbow Trout	2
Eel	2
Roach	1
Thin Lipped Grey	6
Bream	3
Total	136

2014 Pollution Incidents by Severity	
High	16
Medium	26
Low	74
Total	116

Lamprey Baseline Surveys

Included in works published in 2014 were juvenile lamprey population assessments. Baseline surveys were conducted to record the abundance and distribution of juvenile lamprey during the summer and autumn.

The surveys utilised a methodology followed by IFI and outlined in the Conserving Natura 2000 Rivers Monitoring Series No. 5. (Monitoring the River, Brook and Sea lamprey). Training was provided by IFI prior to the commencement of the baseline catchment wide surveys in 2010.

Three lamprey species occur in the Foyle Area, Sea lamprey, *Petromyzon marinus* (L.), River lamprey *Lampetra fluviatilis* (L.), and Brook lamprey, *Lampetra planeri* (Bloch). Unidentified juvenile lampreys have been recorded in the Carlingford Area. Lamprey conservation status in the context of the EU Habitats Directive is monitored and future survey proposals were identified for both Special Areas of Conservation (SAC) and non SAC catchments within the Foyle and Carlingford Areas. The reports highlight the importance of monitoring, conserving and protecting lamprey populations in the context of wider biodiversity, conservation and education to ensure sustainable management of these unique parts of Ireland's native fishery biodiversity.

Water Framework Directive Fish in Rivers Classification Report

Eight Water Framework Directive fish surveillance monitoring stations were surveyed and the final report was published in 2014 and is available on the Agency's website.

Tree Planting Schemes

In 2014, the Loughs Agency carried out further planting schemes. The purpose of these schemes is to provide river bank stability, increase insect food supply and create shade over rivers using riparian trees and vegetation. The focus is on maintaining suitable freshwater habitat for Salmon and Brown Trout populations.

The cross cutting benefits of upland/riparian native tree planting have been demonstrated over recent years. In addition to the direct biodiversity benefits, additional ecosystem services are provided. These include: improved feeding

for aquatic invertebrate species which rely on deciduous leaf litter, interception of precipitation, reduction of erosion and sedimentation and slowing down of overland flow. Additional climate change mitigation may also occur in the longer term, with the potential for carbon sequestration and cooling of river water temperature during hot summer conditions by providing shade. In 2014, some river temperatures in the Foyle Area were recorded as high as 27°C in unshaded sections of upland streams.

Glenshane Native Riparian Tree Planting March 2014

During March 2014, an additional 2000 native broadleaf trees of various species were planted along the River Roe in the Glenshane Pass area. This is part of an ongoing multi-year partnership between the Loughs Agency, local landowners, the Woodland Trust and NIEA.

The 2014 planting was the culmination of another great team effort from the Loughs Agency's Conservation and Protection staff. The Loughs Agency team worked in challenging environments in a remote location to ensure the trees were planted in the most appropriate areas where their survival can be optimised.

Appendix 1 - Outturn Against Targets

Priorities, Objectives & Targets For 2014

PRIORITY: CONSERVATION AND PROTECTION	
OBJECTIVE	
1	To conserve, protect, manage and improve the fisheries of the Foyle and Carlingford Areas.
KEY ACTIVITY	
PERFORMANCE TARGET	
1. To publish annual freshwater and still water status reports.	
Key Activities: Audit all relevant freshwater and still water measures, including habitat surveys and electro-fishing; collect and collate data on two freshwater lakes or low dynamic water bodies; liaise with stakeholders on results; and publish reports.	
Delivery Target: Publish 2013 data by 31 July 2014. Publish 2014 data by 31 July 2015. Audit and data collection completed by 31 October 2014. Liaise with stakeholders by 31 December 2014.	Update: Published. Completion dates were by September 2014. These activities were included in the 2014 field season plan.
2. To continue research on conservation status by developing stock indices for each of the sub catchments.	
Key Activities: Develop an index that utilises egg deposition population surveys and habitat type in each sub catchment in order to establish their conservation status; and inform stakeholders of results.	
Delivery Target: Index developed by 31 December 2014. Inform stakeholders by 28 February 2015.	Update: This was originally a Masters project which would have reported in June 2015 but has now transferred to PhD research programme which is due to report in 2016 as a result of the amount of work involved. The PhD student undertook extensive fieldwork in 2014 and will continue this work into 2015 aiming to report on completion in 2016.

3. To carry out enforcement duties and where necessary, develop appropriate Regulations to deliver statutory obligations on conservation and protection.

Key Activities: Carry out enforcement duties and progress prosecutions, as necessary; carry out a review of current Regulations; recommend draft amendments; and initiate development of new Regulations, as necessary.

Delivery Target: Prosecution files with Agency Solicitors within five months of incident. Review completed by 30 June 2014. Any legislative proposals brought forward by 31 December 2014.

Update:
Total number of cases 2014: 56.
Total number of cases resolved in 2014: 39.
Number of cases exceeding 5 month target: 13.
Number of cases resolved within 5 months: 26.
Therefore 66.6% of cases are resolved within 5 months. 33% of cases exceed the 5 month target time.

4. To implement at least two reinstatement projects.

Key Activities: Design, implement and evaluate at least two reinstatement projects with the agreement of riparian owners and fishery interests.

Delivery Target: Projects completed by 31 December 2014.

Update: Completed.

Four examples of habitat improvement schemes completed in the Southern catchment during 2014.

Habitat Improvement and Protection Scheme on Quiggery River - Tributary of River Drumragh;
580 metres riparian fencing,
60 metres of double bankside rock revetment,
Installation of nursery habitat,
Gravel loosening for salmonid spawning,
Installation of four no. angler access stiles.
Habitat enhancement and Protection scheme on Fintona River, Tributary of River Drumragh;

	<p>455 metres of bankside rock revetment consisting of 350 metres of single rock revetment and 105 metres of double rock revetment,</p> <p>Four no. spawning fords and gravel loosening for salmonid spawning,</p> <p>Installation of nursery habitat/rubble mats,</p> <p>1050 metres of riparian fencing, one cattle crossing,</p> <p>one access gate.</p> <p>V.A Habitat Enhancement and Protection scheme on Ballinamullan Burn – Tributary of River Camowen;</p> <p>40 metres of bankside rock revetment,</p> <p>Installation of three no. spawning fords,</p> <p>Installation of nursery habitat incorporating gravel loosening for salmonid spawning,</p> <p>3 x 15 metre deflector groynes,</p> <p>175 metres of riparian fencing.</p> <p>Tree planting and Riparian Fencing Scheme on River Strule.</p>
5. To accurately establish compliance of management targets for salmon escapement to each river system.	
Key Activities: Maintain efficient counters; establish catch data; and record salmon numbers accurately.	
Delivery Target: 31 December 2014	Update: Environment Agency review of counters complete.
6. To establish baseline data for Brown Trout, Sea Trout and Coarse fish in two sites annually.	
Key Activities: Accurately monitor and collect data to assess fish population levels in two sites.	
Delivery Target: 31 December 2014	<p>Update: Completed</p> <p>Newry Canal baseline December 2014.</p> <p>Lough Derg survey undertaken 2014.</p> <p>This is to be written up as an IBIS project by June 2015.</p>

7. To conduct annual Pike stock assessments.	
Key Activities: Assess the stock of Pike in the Newry Canal and collate report from data collected.	
Delivery Target: Report compiled by 31 December 2014.	Update: Completed The survey was completed in 2013 and written up by December 2014.

PRIORITY: AQUACULTURE AND SHELLFISHERIES	
OBJECTIVE	
2	To License and Develop Aquaculture
KEY ACTIVITY	
PERFORMANCE TARGET	
1. To produce production reports for all aquaculture and commercial shellfisheries species.	
Key Activities: Undertake the necessary scientific surveying and research, including: <ul style="list-style-type: none"> • Undertake two stock assessments on Native Oysters in Lough Foyle; • Conduct Habitat Monitoring of all aquaculture and shellfish species; • Monitor Native Oyster spawning and spatfall activity; • Undertake at least one seed Mussel stock assessment in Lough Foyle and Carlingford; • Collate data on landing and returns for the Lough Foyle native oyster fishery; and • Undertake Invasive Species Monitoring and publish Sea Lough Status Report. 	
Delivery Target: All surveys, research and reports completed by 31 December 2014. Monthly landing reports collated and reported on by 31 December 2014. Publish Native Oyster Fishery Landings Report 2013 by 31 July 2014. Publish 2013 Sea Lough status reports by 31 July 2014.	Update: The Aquaculture and Shellfish Directorate has completed the Spring Native Oyster Survey and the Seed Mussel Surveys in Carlingford and Lough Foyle. The Autumn Native Oyster survey was completed on the 12th September. A presentation of the findings given to the licensed fishermen on the 17th September. A further assessment of the fishery was conducted in November and the findings from this were presented to the fishermen.

2. To maintain environmental monitoring systems in Lough Foyle and Carlingford Lough.	
Key Activities: Undertake continuous environmental monitoring, data collection and maintenance of telemetry buoys in partnership with AFBI.	
Delivery Target: Quarterly telemetry reports produced.	Update: Quarterly reports received from AFBI.
3. To monitor the environmental impact parameters of Lough Foyle and Carlingford Lough.	
Key Activities: Conduct waterbird surveys at representative monitoring point sites;	
Participate in invasive species survey work, in line with commitments made to the Invasive Alien Species Strategy and report on results as necessary.	
Delivery Target: Monthly reports produced throughout 2014. Report on findings in Sea Lough Status Reports, as required.	Update: Completed.
4. To implement Strategic Environmental Assessment monitoring proposal indicators.	
Key Activities: Review and update the required Monitoring Proposal Indicators prescribed by Strategic Environmental Assessment, as necessary.	
Delivery Target: Review completed by 30 June 2014. Report published by 31 December 2014.	Update: Completed.
5. To continue to develop the Carrying Capacity Model for the Foyle and Carlingford Loughs.	
Key Activities: Undertake growth trials on the three main species; monitor environmental drivers; assess cultivation practice details for each species; and	
Undertake GIS mapping of aquaculture sites and wild species.	
Delivery Target: 31 December 2014.	Update: Completed.

6. To monitor shellfish hygiene and health in accordance with statutory obligations.	
<p>Key Activities: Collect and deliver of 100% of statutory shellfish hygiene samples in accordance with MOU's with FSA (NI) and FSAI/SFPA and in house Loughs Agency Policy;</p> <p>Undertake Disease biannual monitoring for <i>Bonamia ostreae</i> in conjunction with Marine Institute and AFBI; and maintain preparedness to respond to 'outwith' samples and breaches.</p>	
<p>Delivery Target: Undertake weekly sampling. Results collated in annual report.</p> <p>31 December 2014.</p>	<p>Update: Completed.</p>
7. To enhance the environmental and socio-economic status of the Lough Foyle Native Oyster fishery.	
<p>Key Activities: Identify areas suitable for reinstatement/enhancement and begin work where possible;</p> <p>Identify and report on options for native oyster stock enhancement in Lough Foyle;</p> <p>Progress the development of MSC Certification for Lough Foyle Native Oyster Fishery.</p> <p>Investigate the potential of new and emerging markets for native oysters. Investigate the potential of developing a traceability label for the native oysters being marketed from Lough Foyle in conjunction with the oyster buyers.</p>	
<p>Delivery Target: 31 December 2014.</p> <p>31 December 2014.</p> <p>31 December 2014.</p> <p>Progress reported in annual report.</p>	<p>Update: Completed.</p> <p>Completed.</p> <p>Pre assessment completed.</p>

8. To progress the development and implementation of a Management Agreement, necessary to fulfil statutory obligations in licensing of aquaculture in both sea	
Key Activities: Liaise with Sponsor Departments, Crown Estates and other relevant Government Departments and Agencies as required, to progress the Management Agreement.	
Delivery Target: Progress Report on the Management Agreement to be submitted by 31st December 2014.	Update: Not achieved, Discussion ongoing between British and Irish Governments.

PRIORITY: DEVELOPMENT	
OBJECTIVE	
3	Develop Marine Tourism and Angling
KEY ACTIVITY	
PERFORMANCE TARGET	
1. To publish annual status reports for Marine Tourism, Angling Development, and Riverwatch programmes.	
Key Activities: Carry out relevant research and collect data on status of Marine Tourism, Angling Development and Riverwatch; identify future actions, potential funding opportunities and deliver appropriate actions in these areas; and liaise with stakeholders, as required.	
Delivery Target: Compile 2014 report by 30 June 2014. Deliver recommendations by 31 December 2014.	Update: Completed.
2. To promote the Foyle and Carlingford areas for commercial and recreational purposes.	
Key Activities: Produce and implement a marketing and promotion plan consisting of a range of activities and initiatives	
Delivery Target: Produce plan by 31 March 2014. Implement plan by 31 December 2014.	Update: Completed. A marketing and promotional plan for 2014 was produced and agreed by the Senior Management Team.

3. To effectively implement the Sustainable Development Fund for marine tourism and angling projects.	
Key Activities: Part fund at least 20 marine tourism and angling projects to include small scale capital investment, events and training, in the Foyle and Carlingford Areas.	
Delivery Target: Commit all funds by 31 December 2014.	Update: Completed. The evaluation of the previous programme is complete. Recommendations from the evaluation will be incorporated into future activities.

PRIORITY: CORPORATE	
OBJECTIVE	
4	To effectively and efficiently deliver our statutory mandate and responsibilities
KEY ACTIVITY	
PERFORMANCE TARGET	
1. To manage resources within the annual agreed budgets and continue to develop measurable efficiency savings.	
Key Activities: Prepare and present Financial Statements and Annual Reports in line with statutory requirements and deadlines. Identify, develop and achieve a minimum of 4% cash releasing efficiency savings across all budgets and Directorates. Flag up any issues to Sponsor Departments immediately.	
Delivery Target: Submit draft 2013 Financial Statements to NIAO by 31 March 2014. Submit draft 2013 Annual report to Sponsor Departments by 31 May 2014. Realise minimum 4% cash releasing efficiency savings by 31 December 2014.	Update: Completed – financial statements submitted to NIAO. Completed. 4% cash savings achieved.

2. To implement a quality management system for the effective administration of financial accountability and corporate governance in line with Government guidance and procedures.

Key Activities: Key elements of the QMS are documented and actioned as necessary:

Quarterly Audit Sub - Committee meetings held, issues raised and followed up; and

Quarterly Risk Management Committee meetings held to update Risk Register.

Monitor and process supplier invoices within agreed timescales.

Conduct an information audit of existing records and assess effectiveness of Records Management System.

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

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

Update: Four Audit Sub-Committee meetings took place during 2014.

Variance reports completed within specified time scales.

Audit Implementation Plan completed.

4 Departmental accountability meetings took place throughout 2014.

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

Target met.

31 December 2014

Records Management initiative commenced December 2014.

Monthly Variance reports completed.

3. To enhance communication with stakeholders by implementing a communication action plan.	
Key Activities: Assess effectiveness of current methods, including website and social media; recommend updates / improvements where necessary; and implement.	
Delivery Target: Website updated by 30 June 2014. Social Media tools continually updated throughout the life of the plan.	Update: Completed.
4. To provide an efficient and effective ICT service	
Key Activities: Assess current ICT provision; recommend improvements and implement alongside ICT disaster recovery plan.	
Delivery Target: ICT provision updated by 31 December 2014. Disaster recovery plan in place by 31 December 2014.	Update: Carried out throughout 2014. ICT disaster recovery processes tested during December 2014.



Gníomhaireacht Na Lochanna

Tuarascáil Bhliantúil

A Chumhdaíonn an Tréimhse ón 1ú Eanáir 2014 go dtí an 31ú Nollaig 2014

Gníomhaireacht Na Lochanna

Tuarascáil Bhliantúil agus Cuntais Bhliantúla

Don tréimhse dar críoch 31ú Nollaig 2014

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

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Léargas Ginearálta An Phríomhfheidhmeannaigh

Ceapadh mé i mo Phríomhfheidhmeannach ar Ghníomhaireacht na Lochanna ar an 2ú Aibreán 2014. Tá áthas orm Tuarascáil Bhliantúil 2014, ina mionsonraítear obair na gníomhaireachta le linn na bliana, a chur in bhur láthair.

Tá mise go mór ar son iascaigh intíre Cheantair an Fheabhail agus Chairlinn a chosaint agus a chaomhnú, agus mar sin is mian liom feasacht agus tuiscint ar an chomhshaol agus ar an bhithéagsúlacht uisce a mhéadú, agus an pobal a spreagadh bheith tiomanta dá gcosaint sin agus dá bhfeabhsú.

Le linn na bliana leathnaigh muid an chumarsáid le páirtithe leasmhara tríd na meáin shóisialta, ár suíomh gréasáin agus clár imeachtaí atá bunaithe go maith agus a bhfuil gean an phobail orthu. Beidh tuairisc mhion orthu amach anseo sa Tuarascáil seo.

Lean an tlonad Léirmhínúcháin ‘Riverwatch’ de chuid na Gníomhaireachta de bheith ag mealladh lear cuairteoirí. Creidimid go n-imíonn cuairteoirí ón lonad agus eolas agus feasacht níos fearr acu ar ár nAibhneacha agus ar ár Lochanna.

Ar bhuaicphointí na bliana bhí an fhorbairt a rinneadh ar thionscnamh píolótach ceannaireachta óige le haghaidh dáréag ógánach i nDoire, i gcomhpháirt le Co-operation Ireland agus St. Columb’s Park House. Earcaíodh na daoine óga trí thionscnaimh reatha trasphobail sa chathair agus chéimnigh siad ina nAmbasadóirí Feabhail agus ina bpiarmheantóirí don chéad ghrúpa eile daoine óga. Tá súil agam an maoiniú a shlánú leis an chlár seo a leathnú amach i 2015 agus a chur ar siúl i gCeantar Chairlinn.

Ag dul isteach i 2015, tá de chuspóir ag an Ghníomhaireacht sárthaispeántas a dhéanamh de Cheantair an Fheabhail agus Chairlinn. Tá roinnt imeachtaí beartaithe agus tá páirtnéireachtaí oibre neartaithe againn.

Tá ár gcláir forbartha Interreg IVa, maoinithe ag an AE, le haghaidh na Turasóireachta Muirí agus na nIascach Fóillíochta á leathnú amach agus tá siad le bheith réidh i 2015, de réir sprice.

Ba mhaith liom mo bhuíochas a ghabháil leis an Bhord as an chomhairle, as an stiúir agus as an choimitmint aige le linn 2014. Mo bhuíochas fosta lenár Ranna Coimircíochta.

Loughs Agency Annual Report and Accounts **2014**

Ba mhaith liom ómós a lua le mo chomhghleacaithe a bhfuil a dtiomantas, a ngairmiúlacht agus a saineolas léirithe arís acu sa chaoi inar cuireadh ár gcuspóirí i gcrích.

John Pollock

An Príomhfheidhmeannach

Ráiteas Misin

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

Cuspóirí

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

- Na hiascaigh bhradáin agus intíre a chaomhnú agus a chosaint;
- Na hiascaigh bhradáin agus intíre a bhainistiú agus a fhorbairt;
- Forbairt Loch Feabhail agus Loch Chairlinn a chur chun cinn i gcúrsaí tráchtála agus áineasa;
- An dobharshaothrú a cheadúnú agus a fhorbairt;
- An turasóireacht mhuirí a fhorbairt;
- Tuilleadh éifeachtachta agus feabhsú leanúnach a lorg i soláthar seirbhísí do gach custaiméir; agus
- Úsáid éifeachtach, éifeachtúil agus tíosach na n-acmhainní atá ar fáil don Gníomhaireacht a chinntiú.

Tá cuntas in Aguisín 1 ar mar a d'éirigh linn na cuspóirí sin agus spriocanna eile a bhaint amach.

Comhaltaí Boird

12 bhall atá ar Bhord CFCSÉ, arna gceapadh ag CATT. Cuireann an Bord, trí Ghníomhaireacht na Lochanna, feidhmeanna an Chomhlachta i bhfeidhm maidir le ceantar an Fheabhail agus ceantar Chairlinn.

Seo a leanas mionsonraí maidir le ballraíocht an Bhoird:

An tUas. Winston Patterson	Cathaoirleach
An tUas. Alan McCulla	Leas-Chathaoirleach
An tUas. Joe Miller	Comhalta
An tUas. Jim Wilson	Comhalta
An tUas. Theresa McLaverty	Comhalta
An tUas. Don Tipping	Comhalta
An tUas. Michael McCormick	Comhalta
An tUas. Andrew Duncan	Comhalta
An tUas. Seamus Rodgers	Comhalta
An tUas. Phil Mahon	Comhalta
An tUas. Laurence Arbuckle	Comhalta
An tUas. Michael Murphy	Comhalta

Cruinnithe Boird

Uimh:	Dáta	Ionad
85	19 Feabhra 2014	Silverbirch Hotel
86	16 Aibreán 2014	Ballymascanlon Hotel
87	18 Meitheamh 2014	Silverbirch Hotel
88	13 Lúnasa 2014	Redcastle Hotel
89	1 Deireadh Fómhair 2014	Whistledown Hotel
90	3 Nollaig 2014	Beech Hill Hotel

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

An Chomhairle Aireachta Thuaidh / Theas (Catt)

D'fhreastail an Ghníomhaireacht ar dhá chruinniú de chuid CATT maidir le Dobharshaothrú agus Cúrsaí Muirí ar an 21ú Feabhra, 2014, an 27ú Meitheamh, 2014 agus an 5ú Nollaig, 2014.

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

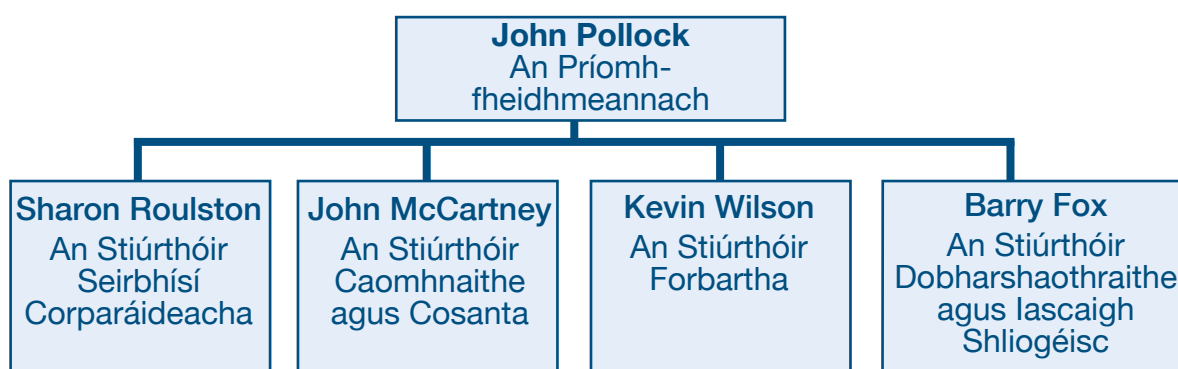
Fóram Comhairleach Cheantar An Fheabhail Agus Chairlinn

Rinne an Ghníomhaireacht dhá chruinniú de chuid an Fhóraitm Chomhairligh a óstáil, ar an 8ú Aibreán agus an 14ú Deireadh Fómhair 2014.

Tá miontuairiscí chruinnithe an Fhóraitm Chomhairligh ar fáil ar shuíomh gréasáin na Gníomhaireachta www.loughs-agency.org

An Fhoireann

Tá struchtúr ceithre Stiúrthóireacht i bhfeidhm sa Ghníomhaireacht (Seirbhísí Corparáideacha, Caomhnú agus Cosaint, Dobharshaothrú agus lascaigh Shliogéisc agus Forbairt). Is é an leibhéal foirne faofa atá ann faoi láthair ná croífhoireann 53 duine.



Forbairt Na Foirne

Aithníonn an Ghníomhaireacht an tábhacht atá le forbairt foirne agus a thábhachtaí atá sé tionscnaimh chuí fhorbairt phearsanta a sholáthar don fhoireann uile ar bhonn leanúnach. I rith na bliana ar fad, chuaigh an

Ghníomhaireacht i ngleic le riachtanais oiliúna agus forbartha na foirne. Díríodh ar eolas agus scileanna atá ann cheana a thabhairt slán agus ar spreagadh a thabhairt ar mhaithe le cuspóirí na heagraíochta agus riachtanais na mball foirne. Ar na hábhair ar díríodh orthu bhí Teacht Slán san Fharraige, Coimhlint a Bhainistiú, Earcaíocht agus Roghnú agus Feasacht ar Chomhionannas.

Déileáil Le Gearáin

Tá gnáthaimh ag an Ghníomhaireacht maidir le gearáin. Tá gach eolas ar fáil ag <http://www.loughs-agency.org/about-us/customer-service>

Is cúis sásaimh don Ghníomhaireacht a thuairisciú nach bhfuarthas gearán ar bith i 2014.

Forbairt

For-rochtain agus Oideachas Riverwatch

Aithníonn Gníomhaireacht na Lochanna an luach atá le rannpháirtíocht páirtithe leasmhara agus is le Riverwatch a thugaimid faoin dúshlán seo. Fáiltíonn an Ghníomhaireacht roimh an oideachas comhshaoil agus spreagann sí na páirtithe leasmhara stiúir na ndobharcheantar a thógáil orthu féin trí chlár oideachais agus for-rochtana Riverwatch. Le cois an Ionaid do Chuaireoirí, tá réimse clár spésiúil ar fáil saor in aisce do scoileanna agus do ghrúpaí pobail. Cuireann na clár seo ardán ar fáil don Ghníomhaireacht a bheith i dteagmháil le páirtithe leasmhara agus iad a spreagadh le bheith páirteach agus nasc a chruthú lena n-uiscebhealaí áitiúla. An tuiscint atá againn ná gur mó an meas a bheas ag daoine má bhíonn lé acu lena n-uiscebhealaí áitiúla agus gur mó an sult a bhainfidh siad astu.

I 2014, lean Riverwatch air ag cur eispéireas uathúil ar fáil do scoileanna, do ghrúpaí pobail, do theaghlaigh agus do thurasóirí. Cuireadh ár gclár oideachais faoi bhráid 128 grúpa i mbliana ar ábhair mar seo a leanas: anatamaíocht, truailliú, bithéagsúlacht agus tíreolas. D'fháiltigh an Ghníomhaireacht roimh 18,000 turasóir ag an ionad agus ag imeachtaí, rud a chruthaíonn go bhfuil tóir ar Riverwatch. Bhí 'eispéireas Riverwatch' ag 28,864 duine ar an iomlán i rith na bliana, méadú 50% ar 2013.

D'óstáil an Ghníomhaireacht cúig imeacht, bhí sí i láthair ag naoi gcinn eile, agus d'obair sí i bpáirt le réimse eagrais, mar iad seo a leanas: Turasóireacht

Thuaisceart Éireann, Co-operation Ireland, Bord Oideachais agus Leabharlann an Iarthair, Gníomhaireacht Chomhshaoil Thuaisceart Éireann, An Foras um Chláir Speisialta an AE, Seagate, Titanic Belfast, W5, Ionad Allamuigh Aird Mhic Giollagáin, Comhairle Chathair Dhoire, Iontaobhas Fiadhúlra Uladh, Páirtnéireacht Thórdhreach Ghleann Fhochaine, An Grúpa Éireannach maidir le Míolta Móra agus Deilfeanna, RSPB, World of Owls. Rinneadh an obair seo uile lenár dtairiscint do chuairteoirí a fheabhsú. I bpáirt le Co-operation Ireland agus le tacaíocht ó Oifig an Chéad-Aire agus an LeasChéad-Aire, dhear an Gníomhaireacht Clár Ambasadóirí an Fheabhail agus chuir sí ar fáil é, rud a d'fheabhsaigh an tairiscint agus an rannpháirtíocht againn.

Turasóireacht Mhuirí

Bliain thar a bheith rathúil a bhí i 2014 maidir le forbairt na Turasóireachta Muirí. I dtaca leis an chósta a rochtain, bhí an Gníomhaireacht Lochanna i bpáirtnéireacht le Comhairlí Contae Lú agus Dhún na nGall le tionscnaimh feabhsaithe cladaigh a chur ar fáil ag Cionn Mhálanna, Ó Méith, Trá Chúil Dabhcha, an tSrúibh agus an Pointe.

Bhí Gníomhaireacht na Lochanna ina ball gníomhach i dtólamh de Turas Mara an Iarthuaiscirt agus Seol Éireann an Iarthuaiscirt. Le linn 2014, tháinig cúig cinn de bháid turas mara isteach san Fheabhal, agus 4044 de chriú agus de phaisinéirí leo, rud a mheastar a chuir luach £200,000 isteach sa gheilleagar áitiúil.

D'fhorbair an Gníomhaireacht botháin do chanúanna ag Bun an Phobail agus ag Cé Ghribín. Beidh fáil anois ar lóistín oíche acu siúd a bheas ag cadhcáil ar Chonair Cadhcála Iarthar Inis Eoghain agus ag canúáil ar Chonair Canúála an Fheabhail. I rith na bliana, ceapadh an Grúpa Éireannach maidir le Míolta Móra agus Deilfeanna le hoiliúint a chur ar fáil do lucht turasóireachta muirí san Fheabhal agus i gCairlinn. D'oibir an Gníomhaireacht fosta le pobal na háite le rás cadhcála farraige a eagrú ar Loch Chairlinn.

Chuir an Gníomhaireacht tacaíocht shuntasach ar fáil d'Fhéile Mhuirí an Fheabhail, ag díriú ar ghníomhartha a chuir anam san abhainn agus a d'aibhsigh féidearthachtaí turasóireachta muirí atá san Fheabhal. Ar na himeachtaí ar tugadh tacaíocht dóibh, bhí seisiúin seoltóireachta báidíní do scoileanna, seisiúin seoltóireachta i mbáid chéile, glanadh Inis Trá Tholl, agus roinnt geallta bád.

Forbairt na Slatiascaireachta

Rinne an Ghníomhaireacht freastal ar imeachtaí agus ar sheónna éagsúla slatiascaireachta le linn na bliana leis an Fheabhal agus le Cairlinn a chur chun cinn mar ionaid ardcháile slatiascaireachta. Trí pháirtíocht le Turasóireacht Éireann, leis an Roinn Cultúir, Ealaíon agus Fóillíochta, agus le hIascaigh Intíre Éireann (IFI), d'fhreastail an Ghníomhaireacht ar thaispeántais ghéime agus slatiascaireachta sa Fhrainc, i Sasana, sa Ghearmáin agus san Ísiltír le slatiascairí ón iasacht a mhealladh go hÉirinn. D'fhreastail an Ghníomhaireacht fosta ar thaispeántais áitiúla, ar nós Lough Fest, Féile Tuaithe Bhaile Uí Cheallaigh, Fish Fest an Bhaile Nua, Aonach Flaidireachta na Gaillimhe, Glenfest agus roinnt eile laethanta oscailte agus imeachtaí le slatiascairí a mhealladh le hiascaireacht a dhéanamh i limistéir an Fheabhail agus Chairlinn.

Le hiascairí nua a mhealladh isteach sa spórt, chuir an Ghníomhaireacht roinnt Laethanta Ban sa tsiúl ag Linn na mBreac do Thosaitheoirí, ar thailte na Gníomhaireachta. Ba deis iontach é an t-imeacht seo leis an spórt a chur chun cinn i measc ban agus an aosa óig, rud a moladh go láidir in 'Athbhreithniú Straitéiseach ar an tSlatiascaireacht i dTuaisceart Éireann'. Cúrsa teastais a bhí ann a chuir oiliúnaithe gairmiúla a bhfuil ardaithí acu ar fáil. Chuir an Ghníomhaireacht roinnt 'laethanta oscailte do chách' ar siúl fosta, ina dtiocfadh le slatiascairí, bíodh siad nua nó ar ardaithí, oiliúint a fháil agus obair a dhéanamh i dtreo cáilíocht CAST a bhaint amach.

Lean Gníomhaireacht na Lochanna de bheith ag measúnú na n-áiseanna atá ar fáil faoi láthair do shlatiascairí ar fud na n-uisce atá faoi choimirce na Gníomhaireachta, mar chuid dá Straitéis leanúnach Forbartha Slatiascaireachta. Faoin 31ú Nollaig 2014, bhí suirbhé déanta ar dhá thrían de dhobharcheantar Ghníomhaireacht na Lochanna, agus ar 184 soláthraí lóistín. Úsáidtear na tuairiscí Stádas Slatiascaireachta seo mar bhonnlíne eolais le dea-chleachtas i bhforbairt na slatiascaireachta ag an Ghníomhaireacht agus ag páirtithe leasmhara amach anseo a fheabhsú.

INTERREG

Tá sé de chuspóir ag an tionscadal Forbartha Turasóireachta Muirí agus Slatiascaireachta (arna mhaoiniú ag Interreg IVA) an turasóireacht mhuirí, gníomhartha fóillíochta uisce, turasóireacht slatiascaireachta agus slatiascaireacht fóillíochta a chur chun cinn i nDobharcheantair an Fheabhail

agus Chairlinn. Cuimsíonn an tionscadal roinnt tionscnamh a bhfuil sé mar chuspóir acu cur leis an bhonneagar atá ar fáil do shlatiascairí agus do thurasóirí atá ag iarraidh sult a bhaint as áilleacht nádúrtha an dá cheantar seo.

Cuireadh scéim ionad feabhais slatiascaireachta ag Limistéar an Mhulláin, ar an Ómaigh, i gcrích i samhradh 2014, agus bunaíodh ceannphointe eiseamlárach slatiascaireachta trí na fiailí a ghlanadh, stíleanna, foscadh agus binsí a chur suas, agus páirceáil a chur ar fáil.

Tacaíonn tionscnamh Mhuiríne an Fheabhail i dtólamh leis an earnáil turasóireachta muirí san Iarthuaisceart. Déanann Port an Fheabhail bainistiú ar an phontún 140m ar fad agus ar an ché long in aice léi. Ar an trácht ag an ché tá longa turas mara, soithigh chabhlaigh agus longa arda. I 2014, mheall an pontún 167 luamh ar cuairt, rud a mheastar a chuir luach £200,000 leis an gheilleagar áitiúil (figiúirí ó Visit Derry).

Cuireadh tionscnamh rochtana Chionn Mhálanna i gcrích, i bpáirt le Comhairle Contae Dhún na nGall. Mar chuid de sin, tá siúl bhealaí aille, ardán radhairc, teileascóip 'labhartha' a léirmhíniú an radharc ar an Atlantach, agus is fearr an bhail atá anois ar na bóithre rochtana.

Tosaíodh i 2014 ar thionscnaimh shlatiascaireachta Uisce Cúil agus Ghribín, a bhfuil sé mar chuspóir acu bonneagar rochtana níos fearr a chur ar fáil. Tosaíodh fosta ar sholáthar i dtaca le hionad gníomhaíochta trá ag Trá Bhun Abhann. Cuideoidh an maoiniú ó chlár Interreg le Comhairle Ceantair Léim an Mhadaidh cuairteoirí a mhealladh agus a bhainistiú níos fearr.

Tá gníomh measta déanta faoi na roghanna i dtaca le ríomhthráchtáil slatiascaireachta. Ar deireadh, úsáidfídh slatiascairí an córas le ceadúnas slaite a iarraidh, a fháil agus a dhíol le haghaidh áit ar bith in Éirinn.

Dobharshaothrú Agus Iascaigh Shliogéisc

Tugadh meáchan 221 tonna d'oisrí i dtír le linn shéasúr iascaireachta 2013/14, arb ionann é agus méadú 73 tonna ar an bhliain roimhe. Is ionann seo agus luach timpeall €1.1 milliún. Eisíodh 49 ceadúnas le linn shéasúr iascaireachta 2013/14.

Chuir foireann eolaíochta na Stiúrthóireachta Dobharshaothraithe agus Sliogéisc roinnt suirbhéanna i gcrích i 2014 i dtaca le measúnú gnáthóige/monatóireacht ghrinneall na farraige. Orthu sin, bhí:

Suirbhé taobhscaála

Rinneadh suirbhé taobhscaála ar ghrinneall na farraige i gceantar Chuan an Chaisleáin Nua go luath i 2014 le sainaithint a dhéanamh ar thopagrafaíocht an ghrinnill agus ar chineálacha gnáthóg agus lena fheiceáil an raibh substráití dromchlacha ar nós síolta diúilicíní ar bith ann. Níor taifeadadh go raibh síolta diúilicíní sa cheantar. Mar sin féin, tá anois bonn eolais níos fearr ann maidir le gnáthóga grinnill ónar féidir a bheith ag obair amach anseo.

Rinneadh fístaifid de na trialacha fuirste atá ar siúl ar an ghnáthóg dhúchasach oisrí i Loch Feabhail. Úsáideadh na taifid seo lena fháil amach cad é an drochthionchar agus an dea-thionchar a d'fhéadfadh a bheith ag an obair seo ar na beirtreacha dúchais agus ar orgánaigh bhainteacha eile.

Suirbhéanna idirthaoideacha

Rinneadh taifead roinnt uaireanta le linn 2014 ar dháileadh agus ar fhlúirse na mbeirtreach idirthaoideach diúilicíní. Bíonn lagthaoide lantrá de dhíth sna limistéir seo le go mbeidh rochtain shábháilte ann, mar aon le foireann a bhfuil taithí acu agus eolas ar na limistéir seo a fhéadann a bheith contúirteach. Mar gheall air seo, ní féidir ach 10 lá oibre sa bhliain a dhéanamh sna limistéir seo. Rinneadh léarscáil ar theorainneacha na limistéar seo i 2010 agus arís i 2014. Bhí athruithe suntasacha in áiteanna áirithe agus laghdú ar líon na mbeirtreach diúilicíní i gcuid mhór áiteanna. Is dócha gur tosca nádúrtha seachas tionchar an duine is cúis leis na hathruithe seo.

Suirbhéanna dobharshaothraithe ar an Fheabhal

Rinneadh athbhreithniú ar lonnúchán feirmeacha tristéil oisrí i Loch Feabhail go luath i 2014. Rinneadh monatóireacht GPS ar na feirmeacha agus rinneadh taifead ar theorainn gach suímh agus ar an líon tristéal ann. Cuideoidh an obair seo leis an acmhainn seo a chur san áireamh sa mhionsamhlú éiceolaíochta atá ar siúl.

Suirbhéanna ar shíolta diúilicíní

Cuireadh suirbhéanna ar shíolta diúilicíní i gcrích i Loch Chairlinn agus i Loch Feabhail. Cuireadh an MMV Ostrea ar obair le suirbhé a dhéanamh ar bhéal Loch Feabhail trí mheascán den sonóir taobhsanta agus den dreideáil. Níor cláraíodh aon síol i suirbhéanna na Bealtaine agus Lúnasa. Soitheach de chuid an tionscail a rinne an suirbhé i Loch Chairlinn i mí Lúnasa agus níor cláraíodh aon síol ach an oiread ansin.

SMILE feabhsaithe do Loch Feabhail

Leanadh den obair ar an mhionsamhlú acmhainne iompair agus méadaíodh ar bhailiú an eolais imshaoil le cur leis an phróiseas mionsamhlaithe. Rinneadh staidéar mionsamhlaithe ar shruthanna uisce le go gcuirfí eolas maidir le taoidí agus patrúin imshruthaithe uisce isteach sa mhionsamhail fosta le rátaí fáis sliogiasc a fháil amach. Tá bailiú sonraí maidir le rátaí fáis sliogiasc ar siúl i gcónaí, mar atá an anailís ar shamplaí uisce, le go mbeidh cur síos cruinn ann ar na coinníollacha áitiúla.

Measúnú ar sceitheadh oisrí dúchais

Chuidigh an Ghníomhaireacht arís leis an obair atá ar siúl, faoi stiúir IBIS, le monatóireacht a dhéanamh ar ghníomhaíocht sceite na n-oisrí dúchais le linn an tsamhraidh. Ba mhó an ghníomhaíocht i 2014 ná mar a breathnaíodh sa dá shéasúr roimhe. Mar sin féin, bhí moill ar an socrúchán síl mar gheall ar chomh fuar a bhí an t-uisce i Lúnasa i gcomparáid le blianta eile.

Athbhreithniú ar Mheasúnuithe ar an Stoc Oisrí

Seo a leanas achoimre ar shuirbhé an Earraigh 2014:

- Measúnú ar stoc trí shuirbhé dreideála déanta Feabhra - Aibreán ar an MMV Ostrea.
- 242 sampla dreideála, a thug 1490 oisre.
- Beagán fianaise ar shocrúchán maith síl.
- Beagán fianaise ar mhortlaíocht agus leibhéil measartha íseal galraithe *Bonomia ostreae* i ngach beirtreach.

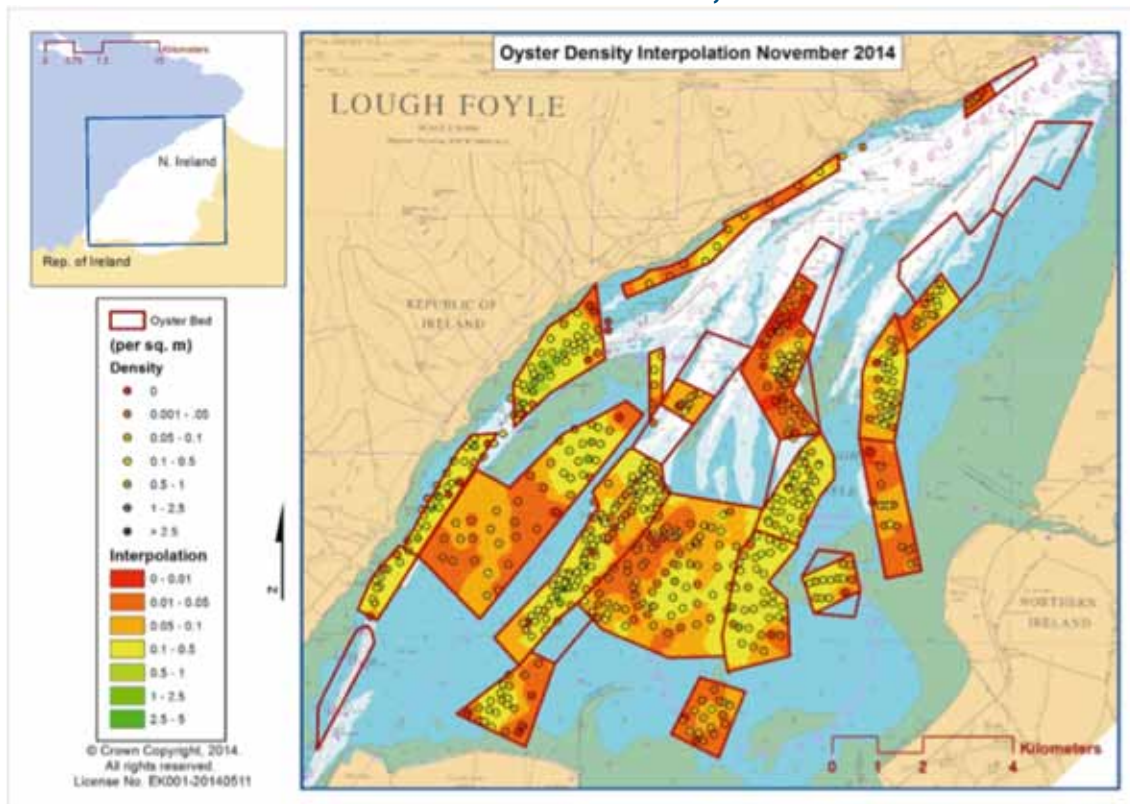
Seo a leanas achoimre ar shuirbhé an Fhómhair 2014:

- Measúnú ar stoc trí shuirbhé dreideála déanta Lúnasa - Meán Fómhair 2014 ar an MMV Ostrea.
- Clúdaíodh cuid den iascach oisrí (rinneadh suirbhé ar sé cinn de na príomhbheirtreacha).
- Samplaí dreideála a thug 1796 oisre.
- Meánfhad a tarraingíodh - 215m.
- Timpeall 73km an fad iomlán a dreideáladh.
- 254 tonna an bhithmhais mheasta (138 tonna de stoc iniascaireachta).
- Is iad seo a leanas na beirtreacha ina raibh an bhithmhais ba mhó a taifeadadh sa suirbhé seo: Perch (43.1 tonna); Flat Ground (59.9 tonna); South of Middle Bed (62.3 tonna); agus Southside (63.2 tonna).
- Is beag an fhianaise atá ann a chuirfeadh in iúl go raibh socrúchán trom síl ann roimh an suirbhé seo.
- Beag an socrúchán a bhí ar an Perch, Southside, Middle Bed agus Rinn Uí Choigligh.
- Níl aon fhianaise ón suirbhé seo go bhfuil na hoisrí dúchasacha ag fáil bháis nó ag fulaingt mortlaíocht mhór mar gheall ar Bonamia, mar ab amhlaidh i bhFómhar 2010 agus in Earrach 2011.

Seo a leanas achoimre ar Shuirbhé na Samhna, 2014:

- Rinneadh measúnú iar-iascaigh ar stoc trí shuirbhé dreideála i Samhain 2014, mar gheall ar dhúnadh an iascaigh, ar bord ceithre bhád áitiúla iascaireachta.
- Samplaí dreideála a thug 4606 oisre.
- Meánfhad a tarraingíodh - 250m.
- Timpeall 149km an fad iomlán a dreideáladh.
- 295 tonna an bhithmhais mheasta (98 tonna de stoc iniascaireachta).
- Is iad seo a leanas na beirtreacha inar mó an bhithmhais a taifeadadh sa suirbhé seo: Perch (36.4 tonna); Flat Ground (35.13 tonna); South of Middle Bed (49.5 tonna); and Southside (57 tonna).
- Lear fianaise a thabharfadh le fios go raibh socrúchán trom síl ann roimh an suirbhé seo, sa dara cuid de Mheán Fómhair 2014, is dócha.
- Níl aon fhianaise le fáil ón suirbhé seo go bhfuil na hoisrí dúchasacha ag fáil bháis nó ag fulaingt mortlaíocht mhór mar gheall ar Bonamia, nó go bhfuil siad ag fáil bháis mar gheall ar sheachghabháil ard iascaireachta.

Léarscáil a léiríonn dlúithe stoic Loch Feabhail, Samhain 2014



Is féidir teacht ar mhionsonraí iomlána i dtaca leis na suirbhéanna seo ag www.loughs-agency.org

Seo an bhliain dheireanach de thionscnamh taighde PhD IBIS ar an Oisre Eorpach Coiteann. Tá eolas luachmhar á chur ar fáil aige a chuirfeas bonn eolais faoi chinntí bainistithe. Bhí an MMV *Ostrea* ag obair go maith agus bhí sí 78 lá ar farraige i mbliana. Bhí an soitheach thar a bheith luachmhar ar dhóigheanna éagsúla: le suirbhéanna bliantúla na Gníomhaireachta a chur i gcrích, in obair allamuigh an mhic léinn IBIS, agus i sampláil faoi choinne na nGníomhaireachtaí Caighdeáin Bia anseo agus sa Deisceart.

Thosaigh séasúr iascaireachta na n-oisrí 2014/15 ar an 19ú Meán Fómhair. Léirigh na torthaí ón lascach go raibh laghdú ar an líon acu a tugadh i dtír le hais an tséasúir roimhe. Tá sé seo ag teacht leis na meastacháin ó shuirbhé Fhómhar 2014 ar an Oisre Dhúchais.

Tá tionscnamh feabhsaithe á fhorbairt ag an Ghníomhaireacht don lascach Oisrí Dúchais i Loch Feabhail sa chuid dheireanach de 2014. Tá rún ag an Ghníomhaireacht foinsí maoinithe a fhiosrú d'fhonn iarratas a chur isteach ar

dheontas a luaithe a bheas an moladh réidh agus a bheas an pháirtnéireacht ann leis an tionscnamh a dhéanamh rathúil.

Cúrsaí Corparáideacha

Lean an Ghníomhaireacht de bheith ag comhlíonadh a freagrachtaí maidir le Rialú Corparáideach. A fhianaise sin is iad na cruinnithe rialta den Fho-Choiste Iniúcháireachta agus gur baineadh amach na spriocanna go léir maidir le Bainistiú Riosca, Comhionannas agus Éifeachtúlacht chomh maith.

Tá an Ghníomhaireacht tiomanta do dheiseanna oiliúna agus foghlama a sholáthar don fhoireann uile agus féachaint chuige go ndéantar sin ar bhealach a chomhlíonann riachtanais na heagraíochta agus a chuidíonn le baill foirne a bheith níos éifeachtaí ina ról oibre féin.

Bhí cruinnithe rialta Bainistiú Riosca ag an Ghníomhaireacht agus rinneadh Clár Rioscaí a fhorbairt de réir threoir na Roinne. Tá dhá réimse Ardriosca fágtha ar an Chlár Rioscaí Corparáideacha: an t-athbhreithniú atá fós le déanamh ar an Mheamram Airgeadais agus a laghad dul chun cinn atá déanta maidir le forbairt an Chomhaontaithe Bainistíochta do Loch Feabhail.

Rinne an Ghníomhaireacht, ar bhonn rialta, monatóireacht ar a caiteachas i bhfianaise buiséid fhaofa agus rinne pé neamhréir a bhí ann a thuairisciú do na Ranna Coimircíochta, an Roinn Chumarsáide, Fuinnimh agus Acmhainní Nádurtha (DCENR) agus an Roinn Talmhaíochta agus Forbartha Tuaithe (DARD).

Fuair an Ghníomhaireacht rátáil 'Sásúil' in iniúchadh ó Iniúcháirí Inmheánacha. Tá faomhadh déanta ar Ráitis Airgid 2013.

Caomhnú Agus Cosaint

Bhí 2014 gnóthach thar mar is gnách, mar gheall ar ghealltanais éagsúla oibre a bheith le comhlíonadh, ar nós an Chreat-Treoir Uisce agus an Treoir maidir le Gnáthóga. Cuireadh Tuarascálacha Stádais i gcrích agus tá obair thaighde ar siúl ar stádas caomhnaithe trí stoc a fhorbairt. Tá sonraí bonnlíne maidir leis an Bhreac, an Breac Geal agus an tasc Garbh á mbailiú agus mar thoradh air sin tá an Ghníomhaireacht ag fiosrú uiscí nár bailíodh eolas ina dtaobh cheana.

Rinneadh mórshuirbhé ginéiteach faoin bhreac i ndobharcheantar Loch Dearg, agus bhí ionchur agus cabhair ann ó chumann iascaireachta de chuid na háite. Tá torthaí spéisiúla ar fhiosrúchán níos leitheadaí faoin bhreac san Fheabhal.

Rinneadh measúnú ar an líon liús agus iasc garbh atá i gCanáil an Lúir agus is cosúil go bhfuil cúrsaí folláin ansin. Tugann cláir mhonatóireachta ar cháilíocht uisce agus ar an bhitheolaíocht eolas luachmhar leis na córais seo a bhainistiú. Rinneadh suirbhé ar shruthanna beaga i gCairlinn agus suirbhé ar shruthanna uirbeacha. Cuireadh i gcrích an dara cuid de scéim curtha crann i nGleann Sheáin i mí an Mhárta agus forbraíodh Teimpléad Feabhsúcháin do Ghnáthóga Iascach.

Bhí póitseáil bradán agus iascaireacht mhídhleathach ar siúl ar fud chórais an Fheabhail agus Chairlinn, agus in amanna bhí gach uile acmhainn ar a dícheall againn. Bhí gníomhaíocht throm póitseála ann, go háirithe i gcóras an Fheabhail, rud is dócha a mbeidh tionchar suntasach aige ar na hacmhainní teoranta bradán. Bhí bagairt ann fosta don stoc ógiasc mar gheall ar theocht ard uisce sa samhradh, rud a d'fhág go raibh tionchar míréireach ag miontruailiú. Tháinig foireann Ghníomhaireacht na Lochanna faoi ionsaí cloch ó am go chéile, ach ní raibh an oiread céanna foiréigin ann agus a bhí ann sna blianta roimhe. San áit ar tharla foiréigean, fuair an Ghníomhaireacht tacaíocht ó Sheirbhís Phóilíneachta Thuaisceart Éireann agus ón Gharda Síochána. Ba mhaith leis an Ghníomhaireacht buíochas a ghabháil le gach dream a thug tacaíocht.

Gníomhartha Forfheidhmithe

Gabhálacha 2014	
Bád	8
Gluaisteán	1
Eangach	94
Slat	54
Oisre	4
Eile	23
Iomlán	184

Gabhálacha sna Blianta Roimhe						
	2009	2010	2011	2012	2013	2014
Slata	76	84	44	44	47	54
Báid agus Feithiclí	7	11	14	18	4	9
Eangacha	127	138	161	136	131	94

Líon Iasc a Gabhadh 2014	
Bradán	110
Breac Geal	9
Breac	3
Breac dea-dhathach	2
Eascann	2
Róiste	1
Lannach Caol-liopach	6
Bran	3
Iomlán	136

Eachtraí truaillithe 2014 de réir Déine	
Ard	16
Measartha	26
Íseal	74
Iomlán	
116	

Suirbhéanna Bonnlíne ar Loimprí

Cuimsíodh sna saothair a foilsíodh i 2014 measúnuithe ar an líon loimprí óga. Rinneadh suirbhéanna bonnlíne le flúirse agus le dáileadh loimprí óga le linn an tsamhraidh agus an fhómhair a chlárú.

Úsáideadh modheolaíocht sna suirbhéanna a leanann an IFI agus a bhfuil cur síos uirthi in Conserving Natura 2000 Rivers Monitoring Series No. 5. (Monitoring the River, Brook and Sea Lamprey). Chuir an IFI oiliúint ar fáil roimh thús na suirbhéanna bonnlíne ar fud na ndobharcheantar i 2010.

Is ann do thrí speiceas loimpre i ndobharcheantar an Fheabhail, mar atá an loimpre mhara, *Petromyzon marinus* (L.), an loimpre abhann, *Lampetra fluviatilis* (L.), agus an loimpre shrutháin, *Lampetra planeri* (Bloch). Cláraíodh loimprí óga gan aithint i ndobharcheantar Chairlinn. Déantar monatóireacht ar stádas caomhnaithe loimprí i gcomhthéacs Threoir an AE maidir le Gnáthóga agus aithníodh moltaí i dtaca le suirbhéanna amach anseo le haghaidh Limistéir faoi Chaomhnú Speisialta agus áiteanna nach iad taobh istigh de dhobharcheantair an Fheabhail agus Chairlinn. Aibhsíonn an tuarascáil an tábhacht atá le monatóireacht, caomhnú agus cosaint a dhéanamh ar loimprí i gcomhthéacs na bithéagsúlachta níos leithne, an chaomhnaithe agus an oideachais lena chinntiú go mbíonn bainistiú inbhuanaithe ann ar na codanna uathúla seo den bithéagsúlacht in iascaigh dhúchais na hÉireann.

An Chreat-treoir Uisce sa Tuarascáil Rangaithe Aibhneacha

Rinneadh suirbhé ar ocht gcinn de stáisiúin mhonatóireachta éisc a bhaineann leis an Chreat-treoir Uisce. Foilsíodh an tuairisc dheiridh i 2014 agus tá sí ar fáil ar shuíomh gréasáin na Gníomhaireachta.

Scéimeanna Curtha Crann

Chuir Gníomhaireacht na Lochanna tuilleadh crann i 2014. An cuspóir a bhí leis seo na bruacha a dhaingniú, cur le soláthar feithidí mar bhia, agus cur leis an scáil ar aibhneacha le crainn agus fásra ar an bhruach. Táthar ag díriú ar ghnáthóg oiriúnach a chothabháil le haghaidh an Bhric agus an Bhradáin.

Tá léiriú le roinnt blianta ar na buntáistí leathana atá le crainn dhúchasacha a chur le bruacha agus ar thalamh ard. Tá na buntáistí díreacha bithéagsúlachta ann, agus seirbhísí breise éiceachórais chomh maith, mar atá, cothú níos fearr le haghaidh speiceas inveirteabrach uisce a mhaireann ar easair dhuillí crann duillsilteach, frasaíocht a chosc, creimeadh agus dríodrú a laghdú agus sreabhadh thar talamh a mhoilliú. D'fhéadfadh buntáistí breise aeráide teacht ar ball fosta, leis an acmhainn coinneála carbóin agus le laghdú teocht na habhann leis an scáil le linn an tsamhraidh. I 2014, fuarthas teocht chomh hard le 27°C i gcodanna gan scáil de shruthanna ardtalaimh i nDobharcheantar an Fheabhail.

Cur Crann Bruachánach i nGleann Sheáin, Márta 2014

I Márta 2014 cuireadh 2000 crann breise dúchasach leathanduilleach de speicis éagsúla feadh Abhainn na Ró i gceantar Ghleann Sheáin. Is cuid é seo de pháirtnéireacht leantach ilbhliana idir Gníomhaireacht na Lochanna, úinéirí talún de chuid na háite, Iontaobhas na gCoillte agus Roinn an Chomhshaoil.

Is léiriú é cur na gcrann i 2014 ar chomhiarracht iontach ag foireann Chaomhnaithe agus Chosanta Ghníomhaireacht na Lochanna. D'oibir foireann na Gníomhaireachta faoi dhálaí dúshlánacha in áit iargúlta lena chinntiú gur cuireadh na crainn sna háiteanna inar mó an seans go mairfidh siad.

Aguisín 1 – Torthaí Le Hais Spriocanna

Tosaíochtaí, Cuspóirí Agus Spriocanna Faoi Choinne 2014

TOSAÍOCHT: CAOMHNÚ agus COSAINT	
CUSPÓIR	
1	lascaigh Cheantair an Fheabhail agus Chairlinn a chaomhnú, a chosaint, a bhainistiú agus a fheabhsú.
CROÍGHNÍOMHAÍOCHT	
SPRIOC FEIDHMÍOCHTA	
1. Tuairiscí bliantúla stádas fionnuisce a fhoilsiú.	
<p>Croíghníomhaíochtaí: Iniúchadh ar gach beartas fionnuisce, suirbhéanna gnáthóige agus leictriascaireacht san áireamh; sonraí a bhailiú agus a thiomsú ar dhá loch fionnuisce nó dobharlach ar bheagán suaite; teagmháil le páirtithe leasmhara faoi thorthaí; agus tuairiscí a fhoilsiú.</p>	
<p>Spriocdháta: Sonraí 2013 a fhoilsiú faoin 31ú Iúil 2014.</p> <p>Sonraí 2014 a fhoilsiú faoin 31ú Iúil 2015.</p> <p>Iniúchadh agus bailiú sonraí réidh faoin 31ú Deireadh Fómhair 2014.</p> <p>Teagmháil le páirtithe leasmhara faoin 31ú Nollaig 2014.</p>	<p>Stádas: Foilsithe.</p> <p>Curtha i gcrích i Meán Fómhair 2014.</p> <p>Bhí na gníomhaíochtaí seo san áireamh i bplean séasúir allamuigh 2014.</p>
2. Leanúint le taighde ar an stádas caomhnaithe trí innéacsanna stoic a fhorbairt do gach focheantar.	
<p>Croíghníomhaíochtaí: Innéacs a fhorbairt a úsáideann suirbhéanna ar líon socrúchán uibheacha agus ar cineál gnáthóg i ngach focheantar lena stádas caomhnaithe a dhéanamh amach; páirtithe leasmhara a chur ar an eolas faoi na torthaí.</p>	
<p>Spriocdháta: Innéacs forbartha faoin 31ú Nollaig 2014.</p> <p>Páirtithe leasmhara ar an eolas faoin 28ú Feabhra 2015.</p>	<p>Stádas: Tionscnamh MA a bhí ann ar dtús a bheadh réidh i Meitheamh 2015 ach atá anois ina chlár PhD a bheas réidh i 2016 i ngeall ar an mhéid oibre atá ann.</p> <p>Rinne an mac léinn lear obair allamuigh i 2014 agus leanfar den obair seo i 2015 agus beidh torthaí ann i 2016.</p>

3. Dualgaisí forfheidhmithe a chomhlíonadh agus, nuair is gá, rialacháin chuí a fhorbairt le hoibleagáidí caomhnaithe agus cosanta a chomhlíonadh.	
Croíghníomhaíochtaí: Dualgaisí forfheidhmithe agus cúisimh a chur chun cinn; athbhreithniú ar rialacha reatha; dréachtleasuithe a mholadh; forbairt rialacha nua a thionscnamh, de réir mar is gá.	
Spriocdháta: Comhaid cúisimh le Díodóirí na Gníomhaireachta taobh istigh de 5 mhí i ndiaidh na heachtra. Athbhreithniú déanta faoin 30ú Meitheamh 2014. Moltaí reachtúla le cur ar aghaidh faoin 31ú Nollaig 2014.	Stádas: Líon iomlán cásanna 2014: 56. Líon iomlán cásanna a fuasclaíodh 2014: 39. Líon cásanna a chuaigh thar an sprioc 5 mhí: 13. Líon cásanna a fuasclaíodh taobh istigh de 5 mhí: 26. Mar sin, fuasclaíodh 66.6% de chásanna taobh istigh de 5 mhí. 33% de chásanna imithe thar an sprioc 5 mhí.
4. Dhá thionscnamh athchóirithe ar a laghad a dhéanamh.	
Croíghníomhaíochtaí: Ar a laghad dhá thionscnamh athchóirithe a dhearadh, a chur i bhfeidhm agus a luacháil le comhaontú ó úinéirí na mbruach agus páirtithe leasmhara iascach.	
Spriocdháta: Tionscnaimh déanta faoin 31ú Nollaig 2014.	Stádas: Déanta. Ceithre cinn de scéimeanna leasaithe gnáthóg curtha i gcrích in abhantrach an Deiscirt i 2014. Scéim cosanta agus feabhsaithe gnáthóg ar Abhainn na Coigríche - fo-abhainn de chuid Abhainn Dhroim Rátha; 580 méadar d'fhálú bruachánach, 60 méadar de shraodbhalla carraige ar an dá bhruach, Gnáthóg iasclainne curtha isteach, Scaoileadh gairbhéil do sceitheadh salmainidí, Ceithre stíl rochtana d'iascairí curtha isteach.

	<p>Scéim leasaithe agus cosanta gnáthóg ar shruth Bhaile na Muileann - fo-abhainn de chuid na Camabhann; 40 méadar de shraodbhalla bruachánach, Trí áth síolraithe curtha isteach, Gnáthóg iasclainne curtha isteach, le scaoileadh gairbhéil do sceitheadh salmainidí, 3 x gradhan 15 mhéadar, 175 méadar de sconsaí bruachánacha. Cur crann agus fálú bruachánach ar an tSruthail.</p>
5. A léiriú go cruinn gur baineadh amach cuspóirí i dtaca le héalú bradán i ngach abhainnchóras.	
Croíghníomhaíochtaí: Áiritheoirí éifeachtúla a chothabháil; sonraí gafa a dhéanamh amach; líon bradán a chlárú go cruinn.	
Spriocdháta: 31ú Nollaig 2014.	Stádas: Athbhreithniú déanta ag an Ghníomhaireacht Chomhshaoil ar áiritheoirí.
6. Sonraí bonnlíne a léiriú don Bhreac, don Bhreac Gheal agus don Iasc Garbh in dhá ionad in aghaidh na bliana.	
Croíghníomhaíochtaí: Monatóireacht a dhéanamh ar shonraí agus iad a bhailiú go cruinn leis an líon iasc a mheas in dhá áit.	
Spriocdháta: 31ú Nollaig 2014.	Stádas: Déanta. Bonnlíne Chanáil an Lúir Nollaig 2014. Tugadh faoi shuirbhé Loch Dearg 2014. Le scríobh amach mar thionscnamh IBIS faoi Mheitheamh 2015.
7. Measúnuithe bliantúla a dhéanamh ar an stoc Liús.	
Croíghníomhaíochtaí: An stoc liús i gcanáil an Lúir a mheas agus tuairisc a thiomsiú ó na sonraí bailithe.	
Spriocdháta: Tuairisc i dtoll a chéile faoin 31ú Nollaig 2014.	Stádas: Déanta. Cuireadh an suirbhé i gcrích i 2013 agus scríobhadh é faoi Nollaig 2014.

TOSAÍOCHT: DOBHARSHAOTHRÚ AGUS IASCAIGH SHLIOGÉISC	
CUSPÓIR	
2	Dobharshaothrú a Fhorbairt agus a Cheadúnu
CROÍGHNÍOMHAÍOCHT	
SPRIOC FEIDHMÍOCHTA	
1. Tuairiscí táirgthe a chur ar fáil maidir le gach speiceas sliogéisc do bharshaothraithe agus tráchtála.	
<p>Croíghníomhaíochtaí: Tabhairt faoin taighde agus na suirbhéanna eolaíocha riachtanacha, mar atá:</p> <ul style="list-style-type: none"> • Dhá mheasúnú a dhéanamh ar an stoc Oisrí Dúchasacha i Loch Feabhail; • Monatóireacht a dhéanamh ar ghnáthóga gach speiceas do bharshaothraithe agus sliogéisc; • Monatóireacht a dhéanamh ar sceitheadh agus ar shocrúchán síl Oisrí Dúchasacha; • Measúnú amháin a dhéanamh ar an stoc síl diúilicíní i Loch Feabhail agus i Loch Chairlinn; • Sonraí a chur i dtoll a chéile i dtaca le gabhálacha agus cur ar ais faoi choinne iascach oisrí dúchasacha Loch Feabhail; agus • Monatóireacht ar speicis ionsaitheacha a dhéanamh agus tuairisc stádais a fhoilsiú ar Lochanna Farraige. 	
<p>Spriocdháta: Gach suirbhé, taighde agus tuairisc le bheith réidh faoin 31ú Nollaig 2014.</p> <p>Tuairiscí míosúla gabhála curtha le chéile agus tuairiscithe faoin 31ú Nollaig 2014.</p> <p>Tuairisc 2013 a fhoilsiú ar ghabhálacha Oisrí Dúchasacha faoin 31ú Iúil 2014.</p> <p>Tuairiscí Lochanna Farraige 2013 a fhoilsiú faoin 31ú Iúil 2014.</p>	<p>Stádas: Tá na suirbhéanna Oisrí Dúchasacha Earraigh agus Síol Oisrí i gCairlinn agus Loch Feabhail réidh ag Stiúrthóireacht an Dobharshaothraithe agus Sliogéisc. Críochnaíodh suirbhé Oisrí Dúchasacha an Fómhair ar an 12ú Meán Fómhair. Cuireadh na torthaí i láthair na n-iascairí ceadúnaithe ar an 17ú Meán Fómhair. Rinneadh measúnú breise ar an iascach i mí na Samhna agus cuireadh na torthaí i láthair na n-iascairí.</p>

2. Córais mhonatóireachta comhshaoil a chothabháil i Loch Feabhail agus Loch Chairlinn.	
Croíghníomhaíochtaí: Tabhairt faoi mhonatóireacht leanúnach comhshaoil, bailiú sonraí, agus cothabháil baoithe teiliméadrachta i gcomhar le AFBI.	
Spriocdháta: Tuairiscí teiliméadrachta ráithiúla déanta.	Stádas: Tuairiscí ráithiúla faighte ó AFBI.
3. Monatóireacht a dhéanamh ar pharaiméadair thionchair comhshaoil ar Loch Feabhail agus Loch Chairlinn.	
Croíghníomhaíochtaí: Suirbhéanna éanlaith uisce a dhéanamh ag ionaid ionadaíocha monatóireachta;	
Obair shuirbhéireachta ar speicis ionsaitheacha a dhéanamh, de réir na gcoimítmintí a rinneadh leis an Straitéis speiceas iasachtacha ionsaitheacha agus torthaí a thuairisciú de réir mar is gá.	
Spriocdháta: Tuairiscí míosúla le déanamh i 2014.	Stádas: Déanta.
Torthaí thuairiscí Stádais Lochanna Farraige a thuairisciú, de réir mar is gá.	
4. Táscairí monatóireachta a chur i bhfeidhm i dtaca le Measúnú Straitéiseach Comhshaoil.	
Croíghníomhaíochtaí: Athbhreithniú agus nuashonrú a dhéanamh ar na Táscairí Molta Monatóireachta a moladh sa Mheasúnú Straitéiseach Comhshaoil, de réir mar is gá.	
Spriocdháta: Athbhreithniú le déanamh faoin 30ú Meitheamh 2014. Tuairisc le foilsiú faoin 31ú Nollaig 2014.	Stádas: Déanta.

5. Leanúint den tSamhail Acmhainne Iompair a fhorbairt do Loch Feabhail agus Loch Chairlinn.	
<p>Spríodcháta: Tabhairt faoi thrialacha fáis ar an trí mhórspeiceas; monatóireacht a dhéanamh ar thiománaithe comhshaoil; sonraí cleachtais cothaithe a mheasúnú do gach speiceas; agus</p> <p>Mapáil GIS a dhéanamh ar ionaid dobharshaothraithe agus speicis fhiáine..</p>	
Spríodcháta: 31ú Nollaig 2014.	Stádas: Déanta.
6. Monatóireacht a dhéanamh ar shláinte agus sláinteachas sliogiasc de réir oibleagáidí reachtúla.	
<p>Croíghníomhaíochtaí: 100% de shamplaí sláinteachais sliogiasc, de réir reachta, a bhailiú agus a chur ar aghaidh, de réir Meamram Tuisceana le FSA (NI) agus FSAI/SFPA agus polasaí tí Ghníomhaireacht na Lochanna;</p> <p>Monatóireacht leathbhliantúil a dhéanamh ar <i>Bonamia ostreae</i> i gcomhar leis an Institiúid Mhuirí agus le AFBI; fanacht réidh le freagairt do shamplaí sáraitheacha.</p>	
<p>Spríodcháta: Sampláil sheachtainiúil a dhéanamh. Torthaí a thabhairt le chéile i dtuairisc bhliantúil.</p> <p>31ú Nollaig 2014.</p>	Stádas: Déanta.
7. Stádas eacnamaíoch agus timpeallachta iascach Oisrí Dúchasacha Loch Feabhail a fheabhsú.	
<p>Croíghníomhaíochtaí: Láiteanna a bheidh oiriúnach don fheabhsú/athchóiriú a aimsiú agus obair a thosú nuair is féidir;</p> <p>Roghanna a aithint agus a thuairisciú i dtaca le feabhsú an stoc oisrí dúchasacha i Loch Feabhail;</p> <p>Teastasú MSC lascaigh Oisrí Dúchasacha Loch Feabhail a chur chun tosaigh. Na féidearthachtaí le margaí nua agus éiritheacha d'oisrí dúchasacha a fhiosrú.</p> <p>An fhéidearthacht a bhaineann le lipéad inrianaithe a fhorbairt d'oisrí dúchasacha atá á ndíol ó Loch Feabhail a fhiosrú i gcomhar le ceannaithe oisrí.</p>	

<p>Spriocdháta: 31 Nollaig 2014.</p> <p>31 Nollaig 2014.</p> <p>31 Nollaig 2014.</p> <p>Tuairisc ar dhul chun cinn i dtuairisc bhliantúil.</p>	<p>Stádas: Déanta.</p> <p>Déanta.</p> <p>Réamh-mheasúnú déanta.</p>
<p>8. Forbairt agus cur i bhfeidhm Comhaontú Bainistíochta a chur chun cinn, ar riachtanas é le hoibleagáidí reachtúla i dtaca le dobharshaothrú a cheadúnú sa dá Loch a chomhlíonadh.</p>	
<p>Croíghníomhaíochtaí: Teagmháil le Ranna Coimircíochta, Fearanna na Corónach agus ranna agus gníomhaireachtaí rialtais de réir mar is gá leis an Chomhaontú Bainistithe a chur chun cinn.</p>	
<p>Spriocdháta: Tuarascáil ar dhul chun cinn an Chomhaontaithe Bainistíochta le cur isteach faoin 31ú Nollaig 2014.</p>	<p>Stádas: Níor baineadh é seo amach; tá comhphlé ar siúl idir Rialtais na hÉireann agus na Breataine.</p>

TOSAÍOCHT: FORBAIRT	
CUSPÓIR	
3	Turasóireacht Mhuirí agus Slatiascaireacht a Fhorbairt.
CROÍGHNÍOMHAÍOCHT	
SPRIOC FEIDHMÍOCHTA	
<p>1. Tuairiscí bliantúla stádais a fhoilsiú ar na cláir a leanas: Turasóireacht Mhuirí, Forbairt na Slatiascaireachta agus Riverwatch.</p>	
<p>Croíghníomhaíochtaí: Taighde a dhéanamh agus sonraí ábhartha a bhailiú i dtaca le stádas Turasóireachta Muirí, Forbairt na Slatiascaireachta agus Riverwatch; gníomhartha amach anseo agus foinsí féideartha maoinithe a aithint agus na gníomhartha cuí a dhéanamh sna réimsí seo; teagmháil a dhéanamh le páirtithe leasmhara de réir mar is gá.</p>	
<p>Spriocdháta: Tuairisc 2014 a chur i dtoll a chéile faoin 30ú Meitheamh 2014.</p> <p>Moltaí a chur ar fáil faoin 31ú Nollaig 2014.</p>	<p>Stádas: Déanta.</p>

2. Ceantair an Fheabhail agus Chairlinn a chur chun cinn le haghaidh tráchtála agus fóillíochta.	
Croíghníomhaíochtaí: Plean bolscaireachta agus margaíochta a dhéanamh agus a chur i bhfeidhm ina mbeidh réimse gníomhartha agus tionscnamh.	
Spriocdháta: Plean a chur ar fáil faoin 31ú Márta 2014. Plean a chur i bhfeidhm faoin 31ú Nollaig 2014.	Stádas: Déanta. Rinne agus chomhaontaigh an Ardfoireann Bhainistíochta plean margaíochta agus bolscaireachta do 2014.
3. An Ciste Forbartha Inbhuanaithe a chur i bhfeidhm go héifeachtach do thionscnaimh turasóireachta muirí agus slatiascaireachta.	
Croíghníomhaíochtaí: Ar a laghad 20 tionscnamh turasóireachta muirí agus slatiascaireachta a chómhaoiniú, ar a n-áireofar infheistíocht chaipitil, imeachtaí agus oiliúint, i ndobharcheantair an Fheabhail agus Chairlinn.	
Spriocdháta: An maoiniú a thiomsú faoin 31ú Nollaig 2014.	Stádas: Déanta. Tá luacháil ar an chlár roimhe déanta. Cuirfear moltaí ón luacháil san áireamh i ngníomhartha amach anseo.

TOSAÍOCHT: CORPARÁIDEACH	
CUSPÓIR	
4	To effectively and efficiently deliver our statutory mandate and responsibilities.
CROÍGHNÍOMHAÍOCHT	
SPRIOC FEIDHMÍOCHTA	
1. Acmhainní a bhainistiú de réir na mbuiséad aontaithe bliantúil agus leanúint de choigilteas intomhais éifeachtúlachta a fhorbairt.	
<p>Croíghníomhaíochtaí: Ráitis Airgeadais agus Tuairiscí Bliantúla a réiteach agus a chur ar fáil de réir riachtanas reachtúil agus spriocdhátaí.</p> <p>Sábhálacha éifeachtúlachta 4% a aimsiú, a fhorbairt agus a bhaint amach thar gach buiséad agus i ngach Stiúrtóireacht.</p> <p>Aird na Ranna Coimircíochta a tharraingt láithreach ar aon fhadhb.</p>	
<p>Spriocdháta: Dréachtráitis Airgeadais a chur chuig NIAO faoin 31ú Márta 2014.</p> <p>Dréacht-tuairisc bhliantúil a chur chuig na Ranna Coimircíochta faoin 31ú Bealtaine 2014.</p> <p>Sábhálacha tirime 4% a bhaint amach faoin 31ú Nollaig 2014.</p>	<p>Stádas: Déanta – ráitis airgeadais tugtha do NIAO.</p> <p>Déanta.</p> <p>4% sábhálacha tirime bainte amach.</p>

2. Córas bainistithe cáilíochta a chur i bhfeidhm i dtaca le riarachán éifeachtúil ar chuntasacht airgeadais agus rialachas corparáideach de réir threoir agus phróisís an Rialtais.

Croíghníomhaíochtaí: Déantar doiciméadú agus gníomhú de réir mar is gá i leith croíchodanna den QMS:

Cruinnithe ráithiúla den Fhochoiste Iniúchta, agus ceistanna ardaithe agus fiosrú déanta fúthu; agus

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

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

Iniúchadh eolais a dhéanamh ar na taifid reatha agus éifeacht an Chóras Bainistithe Taifead a mheas.

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

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

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

31ú Nollaig 2014.

Tuairiscí míosúla athraithis le bheith réidh.

Stádas: Bhí ceithre chruinniú den fhochoiste iniúcháireachta ann i 2014.

Críochnaíodh na tuairiscí athraithis taobh istigh den am comhaontaithe.

An Plean Feidhmithe Iniúchta réidh.

Bhí 4 chruinniú cuntasachta leis an Roinn ann i 2014.

Sprioc bainte amach.

Tús curtha leis an tionscnamh Bainistiú Taifead i mí na Nollag 2014.

3. Cumarsáid le páirtithe leasmhara a fheabhsú trí phlean gnímh cumarsáide a chur i bhfeidhm.	
Croíghníomhaíochtaí: Éifeachtúlacht modhanna reatha a mheas, ar a n-áirítear suíomh idirlín agus na meáin shóisialta; nuashonruithe/feabhsuithe a mholadh nuair is gá, agus iad a chur i bhfeidhm.	
Spriocdháta: Suíomh gréasáin le nuashonrú faoin 30ú Meitheamh 2014. Uirlisí meán sóisialta le nuashonrú le linn.	Stádas: Déanta.
4. Seirbhís éifeachtach éifeachtúil TFC a chur ar fáil.	
Croíghníomhaíochtaí: Soláthar reatha TFC a mheas; leasuithe a mholadh agus a chur i bhfeidhm in éineacht le plan athshlánaithe TFC i gcás tubaiste.	
Spriocdháta: An soláthar TFC le nuashonrú faoin 31ú Nollaig 2014. Plan athshlánaithe i gcás tubaiste socraithe faoin 31ú Nollaig 2014.	Stádas: Déanta le linn 2014. Triail TFC déanta ar phróisis athshlánaithe tubaiste i mí na Nollag 2014.



Foyle, Carlingford And Irish Lights Commission

Loughs Agency

Annual Financial Statements for the year ended 31 December

2014

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Foreword

The Board presents the financial accounts for the year ended 31 December 2014.

Brief History

The Foyle Fisheries Commission was established in 1952 under legislation enacted in both jurisdictions with the primary objective of the conservation of the Foyle waterway system. Following the Good Friday Agreement, the Foyle, Carlingford and Irish Lights Commission (FCILC) was created to continue the work done by the Foyle Fisheries Commission and to achieve similar objectives in Carlingford Lough and its waterways.

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.

These accounts have been prepared in accordance with:

- A form directed by and approved by the Department of Finance and Personnel and the Department of Finance as provided for in the Body's Financial Memorandum.
- The North/South annual reports and accounts guidance provided by the Department of Finance and Personnel, and the Department of Finance.

Statutory Background

The British/Irish Agreement Act 1999 and the North/South (Implementation Bodies) (N.I.) Order 1999 provided for the transfer of the powers of the Foyle Fisheries Commission to a new Body, The Foyle, Carlingford and Irish Lights Commission (FCILC). The Board of the FCILC, in exercising the functions of the Body, are required to act in accordance with any directions given by the North/South Ministerial Council, to which it also reports. 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 matter is under review at present. These accounts deal with the Loughs Agency of the FCILC. The Lights Agency is not in operational existence.

Result for the Year

The Loughs Agency is jointly funded by the Department of Communications, Energy and Natural Resources, and the Department of Agriculture and Rural Development (the Departments). The Loughs Agency had a Surplus of Stg £300,419/€372,365 for the year ended 31 December 2014 (2013: Deficit of Stg (£66,238)/ € (78,041)).

Changes in 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 2014 was £Nil (2013 - £NIL).

Post Balance Sheet Events 2014

The Loughs Agency became a member of the North/South Pension Scheme on the 1st January 2015. There is no impact on the Agency's future pension liabilities as the North/South pension benefits are the same as the former Scheme. The reckonable pensionable service accrued by employees in other parts of the Civil service prior to joining the Agency has been reflected in the total pension liability as disclosed within Note 14 of the financial statements. During the 2014 financial year £401,992/€498,631) was transferred in from other pension providers into the Agency's North/South scheme.

On 15 December 2015 the Loughs Agency were made aware that the research vessel the MMV Ostrea had sunk at the Foyle Marina. The Agency is working with all relevant agencies and the recovery and salvage operation is in the hands of the insurers, Sunderland Marine. The cause of the loss is unknown and an investigation as to the cause will be carried out by experts as soon as the boat is raised. The insured value of the boat is £1.8m and together with

salvage costs and Port charges the overall insurance claim is expected to be in the region of £2.1m.

Charitable Donations

The Loughs Agency made no charitable donations during the year.

Performance Targets 2014

The Annual Reports and Accounts guidance for North/South Implementation Bodies requires the reporting of financial performance against key targets. On 27 June 2014 the Agency obtained approval from the North/South Ministerial Council, of a corporate plan for 2014-2016 and also Ministers approved the business plan for 2014. As the activities of the Loughs Agency do not correlate with measuring its performance against financial targets, the Agency has not reported performance targets in these accounts. On an on-going basis the Agency monitors its performance against the objectives and targets as set out in its business plan.

Principal Activities 2014

The Loughs Agency mission is 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.

The strategic priorities of the Loughs Agency, within the Corporate Plan (2014-16), can be grouped into 4 major areas:

- 1) To conserve and protect the Fisheries;
- 2) To develop marine tourism and angling;
- 3) To license and develop aquaculture and shellfisheries;
- 4) To deliver our statutory mandate and responsibilities.

The Annual Report provides further detail of the Loughs Agency's work on these areas during the year.

Board Members

Mr Winston Patterson	Chairperson
Mr Alan McCulla	Vice Chairperson
Mr Laurence Arbuckle	Member
Mr Michael Murphy	Member
Mr Joe Miller	Member
Mr Jim Wilson	Member
Mrs Teresa McLaverty	Member
Mr Don Tipping	Member
Mr Michael McCormick	Member
Mr Andrew Duncan	Member
Mr Seamus Rodgers	Member
Mrs Phil Mahon	Member

Board Members' Responsibilities

The Board monitors and directs the work of the Loughs Agency towards the achievement of the objectives approved by the North/South Ministerial Council. These objectives are fully detailed in the Agency's corporate and business plans. They require the Agency to provide sustainable benefits to the economy, the environment and to society in the Foyle and Carlingford areas through the conservation, protection, development, and management of water based resources. They also require the Agency to raise public awareness of the resources of the waterways of the area and deliver these improvements through the development of partnerships with the users of the catchments.

Employment Objectives

The Loughs Agency is committed to providing information to employees and to consulting them on appropriate matters. The Loughs Agency follows the Northern Ireland Civil Service Code of Practice on Employment of Disabled People. This code of practice is to help the Agency achieve equality of opportunity for people with disabilities and to make full use of the skills and abilities that people with disabilities possess, through career development, training, opportunities for flexible working and the provision, of adaptations to premises, equipment or support.

Equal Opportunities

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

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

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

Payment to Suppliers

The Loughs 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 the year 2014: **98%** (2013: **95.5%**) of bills were paid within this standard.

Health and Safety

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

Freedom of Information and Data Protection Act 1998

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 Cross Border Bodies.

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

Environmental Regulations

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

Future Developments

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

Audit

As Chief Executive and Accountable Person I am required to ensure that all relevant audit information is provided to the auditors. I have taken all reasonable steps to make myself aware of any relevant audit information and have ensured that all such information is made available. I would also confirm that there is no relevant audit information of which I am aware that the auditors have not been informed about. These accounts have been subject to a formal audit by the Comptrollers and Auditors General. The certificate and report of the Comptrollers and Auditors General to the Northern Ireland Assembly, and the House of the Oireachtas are included at pages 9 and 10.

Accounting Officer

Mr John Pollock was appointed Chief Executive by Ministers of the North South Ministerial Council on 2 April 2014.

J Pollock

Chief Executive and Accounting Officer

8th June 2016

Statement of Accountable Person's Responsibilities

The Department of Agriculture and Rural Development (DARD) and the Department of Communications, Energy and Natural Resources (DCENR) have directed the Loughs Agency to prepare a statement of accounts for each financial year in the form and on the basis set out in the accounts direction on page 33. The accounts are prepared on an accruals basis and must give a true and fair view of the Agency's state of affairs at its year end and of its income and expenditure, recognised gains and losses and cash flows for the financial year.

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

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

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

Statement on Internal Control

Scope of Responsibility

On 2nd April 2014 following a formal appointment process, I was appointed by Ministers as Loughs Agency Chief Executive.

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

The functions of the Loughs Agency are set out in North/South Co-operation (Implementation Bodies) (NI) Order 1999, the British-Irish Agreement Act 1999 and the Foyle Fisheries Act (NI) 1952 (as amended). The Agency formulates its Corporate Plan and objectives after it has taken full cognisance of the following:- primary legislation in both jurisdictions, the Board, its Sponsor Departments, the North South Ministerial Council (NSMC) and the Foyle Area and Carlingford Area Advisory Forum.

The Corporate Plan sets out the objectives over a three year period (2014-16) and an annual Business Plan which details the business objectives together with appropriate targets and performance measures. Results against targets and performance measures are reported monthly and in the annual report at the year end. The fundamental objective is to promote the development of the resources of the Foyle and Carlingford catchments for commercial and recreational purposes.

The Accounting Officer must ensure that the Agency adheres to the conditions attached to the public funds provided to it.

The Managing Public Money Northern Ireland (MPMNI), the 2005 Financial Memorandum, North/South Implementation Bodies Annual Report & Accounts Guidance 2009, relevant Dear Accounting Officer (DAO's) and Finance Director (FD) letters set out the controls to be exercised over the different areas of activity, either by the Departments directly or by the Loughs Agency, through its Board under delegated authority.

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Agency's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Loughs Agency for the year ended 31 December 2014 and up to the date of approval of the annual report and accounts, and it accords with the Finance Departments' guidance.

Capacity to handle risk

The Agency has established a risk management committee, to direct the risk management process within the Loughs Agency. The risk management committee provides regular updates to the Board and is a standing agenda item for Board and Audit Sub Committee meetings. The risk management committee reviews and updates the Agency's strategic risks and has responsibility for the implementation of the risk management policy of the Agency. 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 and the various boards and committees which are in place as part of the corporate governance framework within the Agency. A programme to regularly train staff in fraud awareness and risk management is in place. This programme is managed by the risk management committee who will initiate training where the need is identified. The senior management takes responsibility for applying and overseeing the

risk management process primarily to ensure that it is operating as intended, to challenge content of the risk register and enable the Chief Executive to report on the process to the Board of the FCILC. In addition to reviewing the risk framework, all recommendations received from both the internal and external auditors are reviewed, with controls being enhanced or introduced as necessary.

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 areas of work.

The risk and control framework

The Loughs Agency Risk Management Committee continued to update its risk register during 2014 and quarterly reviews and ownership of risks by Directorates have been on-going. The register identifies the key risks facing the Loughs Agency and these have been identified and evaluated and graded in relation to their significance. The grading exercise uses a combination of impact and likelihood assessments and was reviewed during the year. The outcome of these assessments is used to plan and allocate resources in order to ensure that risks are managed to an acceptable level. The risk register further details management's associated controls and actions required to mitigate these risks.

The Agency recognises that risk management is an evolving process within the Agency and has continued to embed, within the organisation, in 2014 the following:-

- Quarterly reviews of objectives and assessment of risks undertaken by each Directorate. Risk Register distributed to the key owners of risks within the Agency and action points 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 on each Senior Management Team (SMT) monthly management meeting, to enable

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 Finance subcommittee which meets on a quarterly basis and risk management is included as a standing agenda item;
- Update of Strategic and Fraud Risk Profiles and independent facilitation of risk management workshops.

The Loughs Agency also has established the following processes:

- Comprehensive budgeting systems with quarterly review of budgets against actual and agreement by the (SMT) and audit committee;
- Regular reviews by management of financial reports including bank reconciliations, payment schedules, grant in aid and other income;
- Clearly defined capital investment control guidelines;
- Improved Procurement procedures and guidelines and appropriate formal project management disciplines in place;
- Formal business cases in place for expenditure >£5k and continued use of the Agency's Business Case template;
- The risk management committee continues to update the risks previously identified and update the Agency's Risk Register. In addition actions have been identified and allocated to relevant Loughs Agency staff;
- Senior Managers within the Loughs Agency have been given a timetable in support of the performance of the respective reviews of effectiveness;
- Following the reviews of effectiveness I am provided with annual stewardship certificates for all four operational management areas within the Agency. These certificates provide me with a number of

assurances that I require to support the comments I make in the Statement on Internal Control. These statements provide assurance over the systems that make up the operating environment of the Loughs Agency;

- Four meetings of the Audit and Finance and Personnel Committee took place in 2014 at which the progress of the risk management process was reviewed, and all Internal Audit reports and NIAO Management Letters points were addressed.

Internal Control Issues

The 2014 Annual Internal Audit Report gave a satisfactory opinion as to the adequacy of the internal control environment operating within the Agency.

In my 2013 Statement on Internal Control I highlighted that a number of weaknesses have been identified by SEUPB its audit of a project. In order to address the weaknesses identified we introduced 100% verification checks on claims before they were submitted to SEUPB. It was also noted in 2013 that the Agency now keeps a record of the submitted claims and retains appropriate backup for them. As these changes only came into effect in June 2014 the issues identified by SEUPB were still present in the first part of 2014.

Review of effectiveness

As accountable person, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal audit units of the Departments, and the executive managers within the Loughs Agency who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised of the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Audit Committee and Risk Management Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

J Pollock

Chief Executive and Accounting Officer

8th June 2016

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

We have audited the accounts of Foyle, Carlingford and Irish Lights Commission Loughs Agency (the Body) for the year ended 31 December 2014 pursuant to the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999 which require us to audit and certify, in co-operation, the accounts presented to us by the Body. The accounts comprise the Income and Expenditure Account, the Statement of Total Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the related notes and appendix. These accounts have been prepared under the accounting policies set out within them.

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

As explained more fully in the Statement of Responsibilities, the Body is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. The Chief Executive, as Accountable Officer, is responsible for ensuring propriety and regularity in relation to the use of public funds. Our responsibility is to audit and certify the accounts in accordance with the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999. We conducted our audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require us and our staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

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

any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our certificate.

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

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 recorded in the accounts conform to the authorities which govern them.

Opinion on the accounts

In our opinion:

- the accounts give a true and fair view of the state of the Body's affairs as at 31 December 2014 and of its surplus, total recognised gains and losses and cash flows for the year then ended; and
- the accounts have been properly prepared in accordance with the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999 and directions issued thereunder.

Opinion on other matters

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

Matters on which we report by exception

We report by exception if:

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

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

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

4 July 2016

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

6 July 2016

Income and Expenditure Account

		2014	2013	2014	2013
Income	Note	£ Stg	£ Stg	€	€
Revenue grants from departments	3	3,960,169	3,956,180	4,912,193	4,661,171
Net deferred funding for pensions	14d	730,165	579,699	905,697	683,000
Other Revenue Grants	4	1,221,930	2,663,876	1,515,682	3,138,579
Ordinary income	5	93,132	95,788	115,520	112,857
Capital grants released	13	514,701	551,634	638,435	649,935
Profit on disposal of grant assets		21,173	17,097	26,263	20,144
Bailiffing		9,000	9,000	11,164	10,604
		6,550,270	7,873,274	8,124,954	9,276,290
Expenditure					
Staff costs	6	2,445,418	2,524,930	3,033,298	2,974,872
Other Revenue Grant Expenses	4	1,273,758	2,663,876	1,579,969	3,138,578
Programme expenses	7	489,842	663,745	607,600	782,024
Administrative expenses	8	1,090,939	1,168,990	1,353,201	1,377,304
Currency exchange		11,305	19,973	14,023	23,532
(Profit / loss on sale of fixed assets)		(3,919)	(8,910)	(4,859)	(10,498)
Depreciation	10	528,066	553,496	655,013	652,129
Interest payable	9	414,442	353,412	514,074	416,390
		6,249,851	7,939,512	7,752,319	9,354,331
Operating (Deficit) taken to reserves		300,419	(66,238)	372,635	(78,041)

All amounts relate to continuing activities.

The notes on pages 83-115 form part of these accounts.

Statement of Total Recognised Gains & Losses

	Note	2014 £ Stg	2013 £ Stg	2014 €	2013 €
Surplus/Deficit on continuing operations after depreciation		300,419	(66,238)	372,635	(78,041)
Transfer into pension scheme		401,992	0	498,631	0
Actuarial gain in respect of pension scheme		43,453	33,800	53,899	39,823
Adjustment for Deferred pension asset		(445,445)	(33,800)	(552,530)	(39,823)
Total recognised gain/(loss) relating to the year		300,419	(66,238)	372,635	(78,041)
Total recognised gain (losses) since last report		300,419	(66,238)	372,635	(78,041)
Reconciliation					
Opening reserves		1,387,375	1,453,613	1,661,937	1,768,955
Total recognised gain (loss) relating to the year		300,419	(66,238)	372,635	(78,041)
Currency Translation Adjustment		0	0	119,810	(28,976)
Closing reserves		1,687,794	1,387,375	2,154,382	1,661,937

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Balance Sheet

	Note	2014 £ Stg	2013 £ Stg	2014 €	2013 €
Tangible fixed assets	10	4,517,854	4,976,209	5,772,462	5,961,001
Current Assets					
Debtors and prepayments	11	653,583	613,143	835,083	734,484
Cash at bank and in hand		936,499	340,010	1,196,565	407,298
Cash at bank and in hand Interreg /IBIS		702,222	322,438	897,229	386,248
		2,292,304	1,275,591	2,928,877	1,528,030
Current Liabilities					
Creditors and accruals	12	1,614,816	911,887	2,063,252	1,092,349
Net Current Assets		677,488	363,704	865,625	435,681
Total Assets less Current Liabilities		5,195,342	5,339,913	6,638,087	6,396,682
Provisions					
Pension Liability	14	10,141,891	9,053,187	12,958,294	10,844,813
Deferred pension funding asset	14	(10,141,891)	(9,053,187)	(12,958,294)	(10,844,813)
Total Long Term Liabilities		0	0	0	0
Net Assets		5,195,342	5,339,913	6,638,087	6,396,682

Represented By					
Deferred Capital grants	13	3,507,548	3,952,538	4,481,594	4,734,745
Reserves					
General reserve	15	688,991	375,207	880,322	449,460
Revaluation reserve	16	998,803	1,012,168	1,276,171	1,212,477
Total reserves		1,687,794	1,387,375	2,156,493	1,661,937
Total		5,195,342	5,339,913	6,638,087	6,396,682

The notes on pages 88-115 form part of these accounts.

J Pollock
Chief Executive and Accountable Officer

8th June 2015

Cash Flow Statement

	Note	2014 £ Stg	2013 £ Stg	2014 €	2013 €
Net cash inflow/(outflow) from continuing activities	17a	951,186	(303,041)	1,269,130	(386,469)
Return on investment and servicing of finance		0	0	0	0
Capital expenditure and financial investment	17b	(65,797)	(270,515)	(81,615)	(317,582)
Net cash outflow before financing		885,389	(573,556)	1,187,515	(704,051)
Financing	17c	90,884	296,521	112,733	349,361
(Decrease) / increase in Cash		976,273	(277,035)	1,300,248	(354,690)
Reconciliation of net cash flow to movement in cash					
Increase / (Decrease) in cash in year		976,273	(277,035)	1,300,248	(354,690)
Explained as follows:					
At 1 January		662,448	939,483	793,546	1,148,236
At 31 December		1,638,721	662,448	2,093,794	793,546
Increase / (Decrease) in cash in year		976,273	(277,035)	1,300,248	(354,690)

Notes to the Accounts

1: Accounting Policies

1.a) Basis of Accounting

The Accounts have been prepared in accordance with the historical convention as modified by the revaluation of land and buildings fixed assets.

The accounts have been prepared in accordance with the historical cost convention. Financial reporting standards recommended by the recognised Accountancy Bodies have been adopted as they become applicable. The accounts comply with the accounting and disclosure requirements issued by the Department of Finance and Personnel and Department of Public Expenditure and Reform.

1.b) Fixed Assets and Depreciation

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

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

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

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

The current rates applied to Fixed Asset additions are:

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

1.c) Currency

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

At year end the financial statements are translated into euro. The Income and Expenditure is translated using the average exchange rate for the year while the Balance Sheet is translated using the closing exchange rate. The closing rate which for 2014 is £stg: €1.2777 (2013: £stg: €1.19790). The average rate for 2014 is £stg: €1.2404 (2013: £stg = €1.17820). Currency adjustments arising from this translation of the financial statements are reflected in all

Balance Sheet Items and accordingly are disclosed in Fixed Assets (Note 10), Capital Grants (Note 13), Superannuation Scheme (Note 14), General Reserve Note (15) and the Revaluation Reserve (Note 16). The Bank of England rates are used.

1.d) Grants from Sponsoring Departments

The Agency receives its revenue grant from monies voted by Northern Ireland Assembly and the Houses Oireachtas. The grant is drawn down from our Sponsor Departments on an equal 50:50 basis which funded the principle activities of the Loughs Agency as noted on page 2 in the current period.

Capital expenditure incurred to acquire fixed assets and investments is credited to the government grant reserve from grant in aid received. On disposal of a tangible fixed asset, or redemption of a fixed investment, where applicable, the profit or loss arising is credited or charged to the Income and Expenditure Account. The balance remaining on the grant reserve in relation to the asset disposed of is then transferred to the Income and Expenditure Account.

1.e) Other Revenue Grants

The Agency incurs expenditure in relation to a number of programmes and projects (see note 18 (b) 1 and 2 refers) 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. Grants received in relation to the Sustainable Development Fund are matched with the related expenditure. Any amounts not spent at yearend are recognised as deferred income.

1.f) Leases

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

1.g) VAT

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

2. Superannuation Scheme

The Loughs Agency came into existence on 2 December 1999. On that date the Loughs Agency assumed all the assets and liabilities of the Foyle Fisheries Commission. The Loughs Agency, under the Foyle Area (Pension) (Amendment) Regulations 1979 made in exercise of its powers under paragraph 16 of the Third Schedule to that Act, provides retirement benefits to its employees. The Agency operates a defined benefit pension scheme for current and former employees.

A FRS 17 calculation was completed at 31st December 2014, at which time the accrued liability, as per Balance Sheet, was **£10,141,891** in 2014 (2013: **£9,053,187**) The liability at 31 December 2014 has been calculated by the actuary, Xafinity as disclosed in note 14. 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 31st December 2014 and comparative figures for 2013.

During 2014, discussions continued with Sponsoring Departments and the Departments of Finance, to resolve the difficulties identified in respect of the incompatibility of the pay and pension arrangements as operated by the Loughs Agency and the North/South Pension Scheme. On the 16th March 2007, it was confirmed that the Foyle Fisheries Commission Pension (Amendment) Scheme 1979 should apply to the Loughs Agency (Foyle, Carlingford and Irish Lights Commission) from 2 December 1999 in accordance with the requirements of the Implementation Bodies Agreement, Annex 2, part 7, paragraphs 3.2 and 3.3. It was also confirmed in this Interim Procedure (IP) that the Foyle Fisheries Commission Pension (Amendment) Scheme 1979 is the same as, and therefore no less favourable than that to which transferred staff were subject immediately before transfer.

A business case and economic appraisal was subsequently completed which supported the Loughs Agency becoming a member of the North/South Pension Scheme. Sponsor Ministers and Finance Ministers in both jurisdictions have considered this business case and have given their approval for the Loughs Agency to become a member of the North/South Pension Scheme.

The Chief Executives of the other North/South Bodies, in their role as overseers of the North/South Pension Scheme, have also confirmed that they are content for the Loughs Agency to become a member of the Scheme and

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determinations have now been made by the other Bodies and the Loughs Agency to provide and maintain the North/South Pension Amendment No. 5 Scheme. This amendment provides for the inclusion of the Loughs Agency as a member of the Scheme with effect from 1st January 2015.

Legal advice has been taken regarding the closure of the Foyle Fisheries Commission Pension (Amendment) Scheme 1979 and the transfer of Scheme members to the North/South Pension Scheme. The advice provided is that an NSMC decision can be used to close the Scheme and transfer staff to the new Scheme. These actions happened simultaneously on 1st January 2015.

3. Revenue and Capital Grants from sponsoring departments

	Note	2014 £	2013 £	2014 €	2013 €
Grants received in year					
Department of Communications, Marine and Natural Resources		2,063,296	1,947,816	2,559,312	2,294,917
Department of Agriculture and Rural Development		2,063,296	1,947,816	2,559,312	2,294,917
Department of Finance and Personnel		0	357,069	0	420,699
Total		4,126,592	4,252,701	5,118,624	5,010,533
Appropriation of grants received in year					
Capitalised against fixed assets	10	90,884	296,521	112,733	349,361
Released to revenue		3,960,169	3,956,180	4,912,193	4,661,171
SDF funding being transferred to deferred grant income		75,539	0	93,698	0
		4,126,592	4,252,701	5,118,624	5,010,532

4. Other Revenue Grants

					2014		2014		2013		2013
	IBIS	Interreg IV	Total	£	Total	£	Total	£	Interreg IV	Total	£
Revenue Grant Income	£	£	£	£	£	£	£	£	£	£	£
Grant received in year	858,255	177,066	1,035,321	1,284,212	2,822,397	318,876	3,141,273	3,701,048			
Grant receivable / (deferred) current year (note 11)	442,827	(3,177)	439,650	545,342	407,802	(154,761)	253,041	298,133			
Grant receivable / (deferred) prior year (note 11)	(407,802)	154,761	(253,041)	(313,872)	(685,634)	(44,804)	(730,438)	(860,602)			
	893,280	328,650	1,221,930	1,515,682	2,544,565	119,311	2,663,876	3,138,579			
Revenue Grant Expenditure											
Grants and running costs paid current year	575,995	328,650	904,645	1,122,122	2,913,568	164,115	3,077,683	3,626,126			
Grants payable current year (note 12)	788,062	0	788,062	977,511	418,949		418,949	493,606			
Grants payable prior year (note 12)	(418,949)	0	(418,949)	(519,664)	(787,952)	(44,804)	(832,756)	(981,154)			
	945,108	328,650	1,273,758	1,579,969	2,544,565	119,311	2,663,876	3,138,578			

The mismatch between income and expenditure on the IBIS funded project as noted above is mainly due to the timing of claims and receipt of corresponding income together with the timing of disallowances applied by SEUPB on items deemed to be ineligible spend. These items had failed to meet the eligibility criteria as set out in the terms and conditions of the letter of offer.

5. Ordinary Income

	2014 £	2013 £	2014 €	2013 €
Normal activities				
Licence duties	73,881	72,855	91,642	85,838
Fishery rent and rates	5,497	3,596	6,818	4,237
	79,378	76,451	98,460	90,075
Other activities				
Fines and costs recovered	13,745	13,710	17,049	16,153
Sundry receipts	9	5,627	11	6,629
	13,754	19,337	17,060	22,782
Total	93,132	95,788	115,520	112,857

6. Staff Costs and Board Remuneration

6.a). Staff Numbers

The average monthly number of employees (full time equivalent) was:	2014	2013
Senior Management	5	5
Administrative	17	17
Field staff and inspectorate	35	35
Total	57	57

6.b). Staff and Board Costs

The costs incurred in respect of these employees were:

	2014 £	2013 £	2014 €	2013 €
Gross Salaries	1,880,676	1,874,674	2,332,791	2,208,741
Social security costs	149,031	155,105	184,858	182,745
Employers pension costs	374,970	421,731	465,113	496,883
Less Recoupments for Seconded staff	(32,104)	0	(39,821)	0
Total staff costs	2,372,573	2,451,510	2,942,941	2,888,369
Board remuneration	70,803	71,988	87,824	84,816
Social security costs	2,042	1,432	2,533	1,687
Total Board costs	72,845	73,420	90,357	86,503
Total Board and staff costs	2,445,418	2,524,930	3,033,298	2,974,872

Staff costs in previous years included pension interest costs within Employers pension costs. Pension Interest costs are now included separately under interest payable costs see Notes 9 and 14.

2014 Gross salaries include amounts which were recouped for Bailiffing Services amounting to £22,924 and a further £9,180 under the youth employment scheme.

6.c). Seconded and Temporary Staff

Staff costs above include the following	2014 £	2013 £	2014 €	2013 €
Contracted (Seconded) staff				
Temporary staff	14,296	28,488	17,733	33,565
Total temporary staff costs	14,296	28,488	17,733	33,565

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Salaries included under Revenue Grants	2014 £	2013 £	2014 €	2013 €
Gross salaries (Full Time) under Interreg expenditure (Note 4)	129,686	52,352	160,862	61,681
Social security costs (Full Time under Interreg expenditure (Note 4)	9,616	3,727	11,928	4,391
Includes IBIS staff	139,302	56,079	172,790	66,072

Breakdown: IBIS-Gross £43,613 EIRS £3,328-INT IVA-£86,073 EIRS £6,288

Salaries included under Programme Expenses	2014 £	2013 £	2014 €	2013 €
Gross Salaries (Full Time) Conservation and protection (Note 7)	101,120	2,914	125,429	3,433
Social Security costs (Full Time) Conservation and protection (Note 7)	7,504	239	9,308	282
Gross Salaries (Full Time) Interreg/IBIS Costs absorbed by LA (Note 7)	0	535	0	630
Social Security (Full Time) Interreg/IBIS Costs absorbed by LA (Note 7)	0	45	0	53
Gross Salaries (Temporary Staff)	57,744	0	71,625	0
	166,368	3,733	206,362	4,398

6.d). Chief Executive's Costs

Age 56	2013 £	2012 £	2013 €	2012 €
Gross	59,490	24,087	73,791	28,379
Social security costs	5,951	2,862	7,382	3,372
Other pension costs	4,860	1,419	6,028	1,672
	70,301	28,368	87,201	33,423

John Pollock was appointed Chief Executive of the Loughs Agency on the 2nd April 2014.

The benefit in kind (BIK), which relates to the provision of a motor vehicle, attributed to the Chief Executive for the tax year 2013/ 2014 was £162/€201. (Tax year 2012/2013 was £2,789 / €3,340). The Chief Executive is an ordinary member of the Agency's pension scheme. Director of Development Kevin Wilson 2014 BIK £2,496 /€3,096 2013/2014 stg £Nil / €Nil 2012/2013

6.e) Senior Management Costs

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

Other senior management / directors		2014			2013		
		Gross	Social Security Costs	Other Pension Costs	Gross	Social Security Costs	Other Pension Costs
	Age	£	£		£	£	£
John Pollock (CEO note on page 95)	56	59,490	5,951	4,860	55,825	5,476	3,349
Kevin Wilson Development	41	48,506	4,437	3,763	47,833	4,372	2,870
John McCartney Conservation and Protection	55	52,648	5,005	4,278	50,904	4,795	3,054
Barry Fox Aquaculture	41	44,249	4,757	3,447	44,057	4,736	2,643
Sharon Roulston Director of Corporate Services (commenced employment 08-07-2014)	49	23,182	2,075	1,873			
		228,075	22,225	18,221	198,619	19,379	11,916

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

	2013	2012	2013	2012
	£	£	€	€
Mr Winston Patterson (Chairperson) *	9,048	10,352	11,223	12,196
Mr Alan McCulla (Vice Chairperson)	6,690	6,690	8,298	7,882
Mr Laurence Arbuckle *	6,279	7,200	7,788	8,483
Mr Michael Murphy	5,235	703	6,493	828
Mr Joe Miller	5,235	5,236	6,493	6,169
Mr Jim Wilson	5,235	5,236	6,493	6,169
Mr Thomas Sloan (Deceased)	0	302	0	356
Mr Don Tipping *	6,279	6,839	7,788	8,058
Mr Andrew Duncan *	6,279	6,839	7,788	8,058
Mr Michael McCormick *	6,279	6,839	7,788	8,058
Mrs Teresa McLaverty	5,235	5,236	6,493	6,169
Mr Seamus Rodgers	5,816	6,712	7,214	7,908
Mrs Phil Mahon	5,235	5,236	6,493	6,169
	72,845	73,420	90,352	86,503

Board members' salaries are not pensionable.

*Republic of Ireland Board members were paid in Euro at the agreed Euro amounts. Board members expenses were **£1,835 (€ 2,345)** in 2014. (2013: £966:€1,157)

7. Programme expenses

	2014	2013	2014	2013
Programme expenses	£	£	€	€
Programme expenditure	£	£	€	€
Conservation & protection	201,459	230,285	249,891	271,321
Marine tourism & angling development	169,560	214,435	210,322	252,647
Sustainable development fund	56,730	125,066	70,368	147,353
Aquaculture	55,825	90,021	69,245	106,063
IBIS	3,837	3,938	4,759	4,640
INTERREG	2,431	0	3,015	0
	489,842	663,745	607,600	782,024

£220,326/€273,292 has been spent on sustainable development over the last 3 years and a further **£75,674/€93,866** remains to be spent from the total of £296,000/€367,158 drawn down under funding agreement from the Sponsoring Departments. This has been included in commitments see Note 18b (4) and £75,539/€93,698 has been set as deferred income to be spent in 2015. A Grant received from OFMDFM amounting to £18,223/€22,604 in respect of an educational programme provided by the agency has been netted out of the cost of the Marine Tourism and Angling Development programme.

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8. Administrative Expenses

	2014 £	2013 £	2014 €	2013 €
Staff training	28,418	44,268	35,252	52,155
Bank charges	1,982	1,491	2,458	1,757
Postage	7,541	11,698	9,354	13,783
Advertising	34,748	74,959	43,101	88,317
Light and heat	41,706	71,098	51,732	83,768
Telephone	32,808	65,533	40,695	77,211
Rent	42,458	43,161	52,665	50,852
Insurance	163,189	163,837	202,420	193,033
Audit fees	20,086	27,500	24,915	32,401
Accountancy fees	14,673	10,686	18,200	12,590
Motor vehicle expenses	100,189	87,655	124,274	103,275
Boat stores	397	1,375	492	1,620
Boat maintenance	61,752	45,810	76,597	53,973
Printing and stationery	39,103	37,619	48,503	44,323
Licence dealers commission	7,009	7,133	8,694	8,404
Maintenance and repairs	46,128	58,719	57,217	69,183
Miscellaneous	46	0	57	0
Travelling and conference expenses	87,014	69,552	107,932	81,946
Hospitality	6,951	7,712	8,622	9,086
Health and safety	29,432	38,250	36,507	45,066
Cleaning	13,044	13,024	16,180	15,345
Computer consumables and maintenance	63,547	35,636	78,824	41,986
Other equipment costs	47,018	63,112	58,321	74,359
Subscriptions	75,656	73,500	93,844	86,598
Surveys	816	3,578	1,012	4,216
Legal and professional fees	116,607	102,921	144,640	121,262
Tagging expenses	2,722	4,305	3,376	5,072
Licence Fees	3,763	4,858	4,668	5,724
Translation Costs	2,136	0	2,649	0
	1,090,939	1,168,990	1,353,201	1,377,304

9. Interest Payable

	2014 £	2013 £	2014 €	2013 €
Pension Interest Cost (Note 14e)	414,442	353,412	514,074	416,390
	414,442	353,412	514,074	416,390

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10. Tangible Fixed Assets

	Land & buildings	Weirs	Interpretive centre	Boats & boating equipment	Fixtures & fittings	Plant	Office equipment	Computer equipment	Motor vehicles	Total	Total
Cost	£	£	£	£	£	£	£	£	£	£	€
At 1 January 2014	2,952,446	1,400,237	508,311	1,837,762	62,828	1,174,192	45,413	379,577	489,511	8,850,277	11,993,168
Additions	0	0	0	20,000	0	28,664	7,818	8,049	26,353	90,884	112,733
Disposals	0	0	0	(14,241)	0	(3,853)		(2,074)	(27,232)	(47,400)	(58,795)
At 31/12/2014	2,952,446	1,400,237	508,311	1,843,521	62,828	1,199,003	53,231	385,552	488,632	8,893,761	12,047,106
Depreciation											
At 1 January 2014	127,816	645,919	188,721	1,256,533	34,040	1,022,406	20,329	307,707	270,598	3,874,069	5,248,572
Charge for year	79,288	56,010	20,333	166,406	6,284	70,074	4,788	29,664	95,222	528,066	655,013
Depreciation on disposal				(14,241)	0	(1,044)	0	(2,074)	(8,869)	(26,228)	(32,532)
At 31/12/2014	207,105	701,929	209,054	1,408,698	40,324	1,091,436	25,117	335,297	356,951	4,375,907	5,871,053
Net Book Value											
At 31/12/2014	2,745,341	698,308	299,257	434,823	22,504	107,567	28,114	50,255	131,681	4,517,854	6,176,053
Currency Translation Adjustment											(403,591)
At 31/12/2013	2,824,630	754,318	319,590	581,229	28,788	151,786	25,084	71,870	218,913	4,976,209	6,744,596
Currency Translation Adjustment											(783,595)
											5,772,462
											6,744,596
											(783,595)
											5,961,001

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.

11. Debtors and Prepayments

	2014 £	2013 £	2014 €	2013 €
Trade debtors	16,787	9,370	21,449	11,225
Prepayments	167,962	181,043	214,605	216,871
Bailiffing debtor	9,000	9,000	11,499	10,781
Other debtors	17,007	5,928	21,730	7,101
Grants receivable	442,827	407,802	565,800	488,506
	653,583	613,143	835,083	734,484

12. Creditors and Accruals

	2014 £	2013 £	2014 €	2013 €
Trade creditors	34,682	52,496	44,313	62,885
Accruals	300,152	274,419	383,506	328,726
Other creditors	413,069	11,262	527,778	13,491
Grants payable	788,062	418,949	1,006,907	501,859
Deferred Grant	78,851	154,761	100,748	185,388
	1,614,816	911,887	2,063,252	1,092,349

Note

Significant increase in Other Creditors relates to reckonable pensionable service accrued by employees in other parts of the Civil Service prior to joining the Agency. During 2014 £401,992/€498,631 was transferred in from other pension providers into the Agency's North/South scheme. This was subsequently paid out to Department of Agriculture and Rural Development on 30-09-2015. Significant increase in Grants payable relates to EU programmes in relation to transfers to partners owing at 31 December 2014. Deferred grant of £78,851/€97,807 of which £75,539/€93,698 relates to SDF fund and the balance is INTERREG IV Marine & Angling Tourism funding.

13. Capital Grants

		DOM / DARD	Local Govt	EU Funds	Total	Total
Gross capital grant	Note	£	£	£	£	€
At 1 January		4,000,671	933,094	3,010,120	7,943,885	10,644,485
Additions	3	90,884	0	0	90,884	112,733
Disposals		(47,400)	0	0	(47,400)	(58,795)
At 31 December		4,044,155	933,094	3,010,120	7,987,369	10,698,423
Grant amortisation						
At 1 January		2,193,894	537,948	1,259,505	3,991,347	5,245,532
Amortised in year		370,078	36,050	108,573	514,701	638,435
Eliminated on disposal		(26,227)			(26,227)	(32,532)
At 31 December		2,537,745	573,998	1,368,078	4,479,821	5,851,435
Unamortised capital grants						
Currency Translation Adjustment						(365,394)
At 31 December		1,506,410	359,096	1,642,042	3,507,548	4,481,594
Currency Translation Adjustment						(664,208)
At 1 January		1,806,777	395,146	1,750,615	3,952,538	4,734,745

14. Superannuation Scheme

FRS17 requires financial statements to reflect, at fair value, the assets and liabilities arising from an employer's obligations and any related funding and to recognise the cost of providing superannuation benefits in the accounting period in which they are earned by employees. The effect of FRS17 is to recognise expenditure in the year the costs of pensions earned rather than the payments made to pensioners, and a corresponding funding amount. In addition the Balance sheet recognises the cumulative liability for pensions earned by employees at 31 December 2014 together with a corresponding asset. The provision relates to the outstanding liability to pensions, deferred pensions and active members for the Foyle Area (Pension) (Amendment) Regulations 1979.

The scheme is a defined benefit scheme. Section 9 of the regulations covers retirement on medical grounds. This section of the scheme rules states that when a person retires on medical grounds then the length of pensionable service to be used when calculating the lump sum and annual pension should be increased as follows:

- a) If the pensionable service is less than ten years then it should be doubled
- b) If it is ten years or more it should be increased to either twenty years or by six and two thirds years.

The Loughs Agency Superannuation Scheme shows a net liability position (netted off with pension deferred asset) on the face of the Balance sheet and is based on the Xafinity actuarial valuation at 31st December 2014. The Loughs Agency is sponsored by the Department of Agriculture and Rural Development and the Department of Communications, Energy and Natural Resources. This relationship means that both Departments will meet pension liabilities as they fall due on a yearly basis and within agreed limits.

Pension payments were also made to individuals who retired in previous years. Note 2 highlights that the Loughs Agency has now joined the North South Pension Scheme with effect from 1st January 2015.

14.a). Xafinity FRS17 Review at 31 December 2014

As regards the FRS calculations Xafinity noted the following:-

The liability and cost calculations have been based on an actuarial valuation

carried out as at 31 December 2007, updated to allow for the actual salary and pension rolls as at the effective date of the calculations. Note that The Loughs Agency have not carried out a full validation exercise on the information supplied although at a high level the data supplied seems consistent with previous information.

14.b). Future Pension Arrangements

Liabilities and the corresponding asset below may increase should the Loughs Agency be able to apply the terms of the North / South pension scheme.

Assumptions			2014	2013
Rate of salary increase			3.60%	4.00%
Rate of pension increase			2.00%	2.50%
Discount rate			3.00%	4.50%
Rate of inflation			2.00%	2.50%
	2014	2014	2013	2013
	Male	Female	Male	Female
Average expected life at age 63 for	Years	Years	Years	Years
Members currently aged 63	23.90	26.20	23.50	26.10
Members currently aged 45	25.40	27.70	25.20	27.80

14.c). Pension Liability

	2014 £	2013 £	2014 €	2013 €
At 1 January	9,053,187	8,507,288	10,844,813	10,397,607
Current Service costs	374,970	421,731	465,113	496,883
Interest on Scheme Liabilities	414,442	353,412	514,074	416,390
Contributions to pensions by Loughs Agency Staff	150,208	109,907	186,318	129,492
Transfers in from unfunded Pensions Schemes *	401,992	0	498,631	0
	10,394,799	9,392,338	12,508,949	11,440,372
Actuarial gains	(43,453)	(33,800)	(53,899)	(39,823)
Benefits paid	(209,455)	(305,351)	(259,808)	(359,765)
Translation adjustment			763,052	(195,971)
	10,141,891	9,053,187	12,958,294	10,844,813

* There was a number of transfers made from unfunded pension schemes in respect of employee's prior service elsewhere in the Civil Service. These transfers amounted to £401,992/€498,631 as at 31 December 2014 and into the 2015 financial year there were an additional £317,002 transferred into the North/South Pension scheme for the Loughs Agency from other schemes. These will be taken into consideration in Xafinity's actuarial report as at 31 December 2015.

14.d). Deferred Funding for Pensions

The Loughs Agency recognises as an asset a deferred funding asset of **£10,141,891/€12,958,294** as at 31 December 2014 (2013: **£9,053,187/€10,844,813**). The net deferred funding for pensions recognised in Income & Expenditure in 2014 includes

	2014 £	2013 £	2014 €	2013 €
Deferred Funding for Pensions				
Funding recoverable in respect of the current year pension costs	939,620	885,050	1,165,505	1,042,765
State grant applied to pay pensioners	(209,455)	(305,351)	(259,808)	(359,765)
	730,165	579,699	905,697	683,000

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

	2014	2013	2014	2013
Analysis of the amount charged to operating profit				
Service cost (Note 6b)	374,970	421,731	465,113	496,883
Interest on pension liabilities (Note 9)	414,442	353,412	514,074	416,390
Total operating charge	789,412	775,143	979,187	913,273

14.f). Scheme History

History of experience gains and losses	2014	2013	2014	2013
Experience gains and losses on liabilities		0		0
Percentage of scheme liabilities		0		0
Total amount recognised in STRGL	(43,453)	(33,800)	(53,899)	(39,823)
Percentage of scheme liabilities		0%		0%

14.g). Deferred Funding Asset

Deferred Funding Asset for pension	2014 £	2013 £	2014 €	2013 €
Balance at 1 January	9,053,187	8,507,288	10,844,813	10,397,607
Increase in deferred funding for pension assets	1,088,704	545,899	1,350,428	643,178
Currency Adjustment			763,053	(195,972)
Balance at 31 December	10,141,891	9,053,187	12,958,294	10,844,813

15. General Reserve

	2014 £	2013 £	2014 €	2013 €
At 1 January	375,207	428,080	449,460	515,544
Surplus / (Deficit) for the year	300,419	(66,238)	372,635	(78,041)
Exchange difference	0	0	41,649	(4,052)
Transfer into pension scheme	401,992	0	498,631	0
Revised Transfer from revaluation reserve	13,365	13,365	16,578	16,009
Actuarial (loss)/gain on pension scheme	43,453	33,800	53,899	39,823
Adjustment for Deferred Pension Scheme Asset	(445,445)	(33,800)	(552,530)	(39,823)
At 31 December	688,991	375,207	880,322	449,460

16. Revaluation Reserve

	2014 £	2013 £	2014 €	2013 €
At 1 January	1,012,168	1,025,533	1,212,477	1,253,411
Exchange difference			80,271	(24,925)
Transfer from to Income and Expenditure account	(13,365)	(13,365)	(16,577)	(16,009)
At 31 December	998,803	1,012,168	1,276,171	1,212,477

17. Notes to the Cashflow Statement

17.a). Net cashflow from operating activities

	Note	2014 £	2013 £	2014 €	2013 €
Operating surplus/ (deficit)		300,419	(66,238)	372,635	(78,041)
Loss / (profit) on disposal of fixed assets		(3,919)	(8,910)	(4,859)	(10,498)
Depreciation	10	528,069	553,496	655,017	652,129
Capital grant release	13	(514,701)	(551,634)	(638,435)	(649,935)
Net Deferred Pension funding	14	(730,165)	(579,699)	(905,697)	(683,000)
(Profit) on disposal of capital grant assets		(21,173)	(17,097)	(26,263)	(20,144)
(Increase) / decrease in debtors	11	(40,438)	264,881	(100,599)	338,638
Increase / (decrease) in creditors	12	702,929	(477,539)	970,903	(613,465)
Pension cost	14	939,620	885,050	1,165,505	1,042,765
Pension benefits paid	14	(209,455)	(305,351)	(259,808)	(359,765)
Translation exchange difference				40,731	(5,153)
Net cash inflow/ (outflow) from continuing activities		951,186	(303,041)	1,269,130	(386,469)

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

	Note	2014 £	2013 £	2014 €	2013 €
Purchase of tangible fixed assets	10	(90,884)	(296,521)	(112,733)	(349,361)
Proceeds from disposal of tangible fixed assets		25,087	26,006	31,118	31,779
Net cash outflow from capital expenditure and financial investment		(65,797)	(270,515)	(81,615)	(317,582)

17.c). Net cash inflow from financing

	Note	2014 £	2013 £	2014 €	2013 €
Capital grants received	13	90,884	296,521	112,733	349,361
Net cash inflow from financing		90,884	296,521	112,733	349,361

18. Commitments

(18.a) Capital Commitments

Capital Commitments	2014 £	2013 £	2014 €	2013 €
Contracted for	118,811	0	151,805	0
	118,811	0	151,805	0

There were a number of capital commitments contracted for year ended 31 December 2014 which will occur in 2015.

18.b). Other Commitments

(1) In July 2009 the Agency received a Letter of Offer from the Special EU Programmes Body to the value of €4,000,000 to progress its marine tourism strategy under the INTERREG IV programme. The Agency is awaiting INTERREG value for money assessments of its projects and approval from the Department of Finance and Personnel for staffing to help manage the projects. The programme of works completed in 2015. During 2014

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construction was completed on the cruise ship quay and a marine event platform (a large pontoon) on the left bank of the River Foyle. Other projects are proceeding at Malin Head, Benone, Strabane and at other locations. A finance, monitoring and evaluation officer and also a project support officer are in post.

	2014 £	2013 £
Grant Receivable/(deferred) at beginning of period	(154,761)	44,804
Claims processed in year in relation to 100% grant aided expenditure	328,650	119,311
Grant income received	(177,066)	(318,876)
Grant Receivable/(deferred) at period end	(3,177)	(154,761)

Total cumulative grant expenditure under this programme as at the 31st December 2014 amounted to £1,851,974/€2,309,261

- (2) The total project budget for the IBIS project is **£8,694,063/€11,108,404** it is expected that **£6,017,968/€7,689,158** of this is eligible to be grant aided with a grant amount receivable of **£4,937,442/€6,308,570** over the life of the programme. The grant amounts are split between the Agency, Glasgow University and Queens University. The total grants are set out below showing the cumulative position at the 31st December 2014 as well as the activity during that year.

	Grant £	Cumulative to 31st December 2013 £	Activity To 31st December 2014 £	Total Cumulative To 31st December 2014 £
Loughs Agency	572,246	389,516	192,884	582,400
Glasgow University	3,241,577	2,594,608	372,133	2,966,741
Queens University	1,123,619	510,099	380,091	890,190
Total	4,937,442	3,494,223	945,108	4,439,331

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

- (3) The Agency acting on its own behalf and also on behalf of local external parties received an out of court settlement on 16th June 2009 of **£500,000** in lieu of several pollution incidents from 1999 to 2004. Part of the terms of the agreement were that monies were to be spent on river rehabilitation works in accordance with national guidelines and overseen by a trust to ensure this money was kept separate from the Agency's core funding. The money was held by the Agency's solicitor in a high interest account until it was transferred to the Loughs Agency in February 2011 along with interest earned. The balance held by the Loughs Agency on behalf of this Trust as at 31st December 2014 was **£514,647** (2013: **£535,790**) which includes net interest received since inception of £41,062. Expenditure of £26,415 and a provision for Corporation Tax on interest of £7,543 has been incurred in the year. A separate SAGE register has been set up for the Trust however it is not included in the Agency's Income and Expenditure Account or balance sheet as per the requirements of the Agreement. The Trust's Articles of Association have been completed and the Accounts for the Trust for the 11 months ending 31 December 2014 are being finalised and approved for submission to the Companies House NI.
- (4) Under agreement from the Sponsoring Departments **£100,000** of income was received in each of the years 2012 and 2013 and £96,000 in 2014 therefore totalling **£296,000**, to be spent on Sustainable Development Projects (SDF). £220,326 of these funds have been spent at the 31st December 2014. The remaining **£75,539/€93,698** has been committed to sustainable development projects and will be fully exhausted in 2015. This amount is recognised as a deferred grant (note 12).

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

19. Contingent Liabilities

As at 31 December 2014 the Agency was engaged in bringing a number of civil legal cases relating to pollution incidents. These remain ongoing and the Agency would only become liable for legal costs (estimated £120,000/€153,000) in the event that the proceedings were unsuccessful. In the event that the proceedings are successful the estimated settlement costs outlined above will be discharged by the Defendants.

Furthermore the Agency has been engaged in an arbitration process with one of its partners under the INTERREG Marine Angling & Tourism Programme. The partner is requesting monies in respect of currency losses (estimated £41,000/€52,000) incurred as a result of a grant being paid to them in Euros under the programme. This remains an ongoing potential contingent liability.

20. Post Balance Sheet Events

Finance Departments North and South have agreed that the Agency will join the North South Pension Scheme. A scheme rule amendment has been approved by Ministers at the North South Ministerial Council meeting on 5th December 2014. This amendment provides for the inclusion of the Loughs Agency as a member of the Scheme with effect from 1st January 2015. Negotiations are ongoing with the Department of Public Expenditure and Reform in relation to Southern rates of pay.

Legal advice has been taken regarding the closure of the Foyle Fisheries Commission Pension (Amendment) Scheme 1979 and the transfer of Scheme members to the North/South Pension Scheme. The advice provided is that an NSMC decision can be used to close the Scheme and transfer staff to the new Scheme. These actions will happen simultaneously.

On 15 December 2015 the Loughs Agency were made aware that the research vessel the MMV Ostrea had sunk at the Foyle Marina. The Agency is working with all relevant agencies and the recovery and salvage operation is in the hands of the insurers, Sunderland Marine. The cause of the loss is unknown and an investigation as to the cause will be carried out by experts as soon as the boat is raised. The insured value of the boat is £1.8m and together with salvage costs and Port charges the overall insurance claim is expected to be in the region of £2.1m.

21. Operating Lease

At 31 December 2014 the Agency had an annual commitment under a 5 year short term business letting agreement for the 1st and 2nd floors of the Darcy Magee Centre, Dundalk Street, and Carlingford of Euro per year of €16,800. 2014: £13,149/€16,800 (2013:£13,746/€16,800) the lease agreement is due for renewal on 15/07/2017.

A three year lease agreement is in place for rental of external storage unit in Carlingford. It is due for renewal on 1 August 2017 (Stg 2014: £12,000/€15,332 (2013: £12,000/€14,666)

A three year lease agreement is in place for rental of the Greencastle office. It is due for renewal 01st September 2017. 2014: £7,509/€9,594 (2013: £7,722/€9,438)

A five year lease agreement is in place for additional Storage at Foyle Port and Harbour Lisahally. It is due for renewal 1 July 2017. 2014:£2,500/€3,101 (2013: £2,500/€2,945)

Operating Leases

Expiry	2014 £	2013 £	2014 €	2013 €
< 1 year	35,157	33,423	44,920	40,843
2-5 years	55,003	71,646	70,277	87,551
> 5 years	0	0	0	0

22. Related Party Transactions

The Foyle, Carlingford and Irish Lights Commission (Loughs Agency) is a North/South Implementation Body sponsored by the Department of Agriculture and Rural Development in Northern Ireland, and the Department of Communications, Energy and Natural Resources in the Republic of Ireland.

The above named departments are regarded as related parties. During the period Loughs Agency has had various transactions with these Departments.

The Agency is Lead Partner for two Interreg IVA funded projects INTERREG IV Marine & Angling Tourism and INTERREG IVA IBIS (Integrated Aquatic Resources Management between Ireland, Northern Ireland and Scotland).

The partners for INTERREG IV Marine & Angling Tourism were Londonderry Port, Donegal Council, Limavady Borough Council (now Causeway Coast and Glens Borough Council) and Rivers Agency. The partners for IBIS are Glasgow University in Scotland and Queens University Belfast.

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

23. Losses and Special Payments

There were no special payments for the year ended 31st December 2014. A HI Lux vehicle was included in the Losses Register in 2014 due to an accident that occurred during the year which had an insurance payout figure of **£13,250**. Also during 2014 a fire took place at the Omagh hut included in Land and Buildings. The Loughs Agency received an insurance settlement totalling £6,625 to cover all damage.

24. Financial Instruments

24.a) Financial instruments

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

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

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

The Agency's net revenue resource requirements are financed by resources voted annually by the Northern Ireland Assembly and Dáil Éireann, as largely 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 sponsoring departments, The Department of Agriculture and Rural Development and the Department of Communications, Energy and Natural Resources, in sterling and does not engage in trading activities.

Appendix 1 Account Direction

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

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

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

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

Signed by authority of the Department
of Agriculture and Rural Development

Gerald Lavery

Date 3rd August 2001

Signed by authority of the
Department of Communications,
Marine and Natural Resources

Maurice Mullen

Date 6th September 2001

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