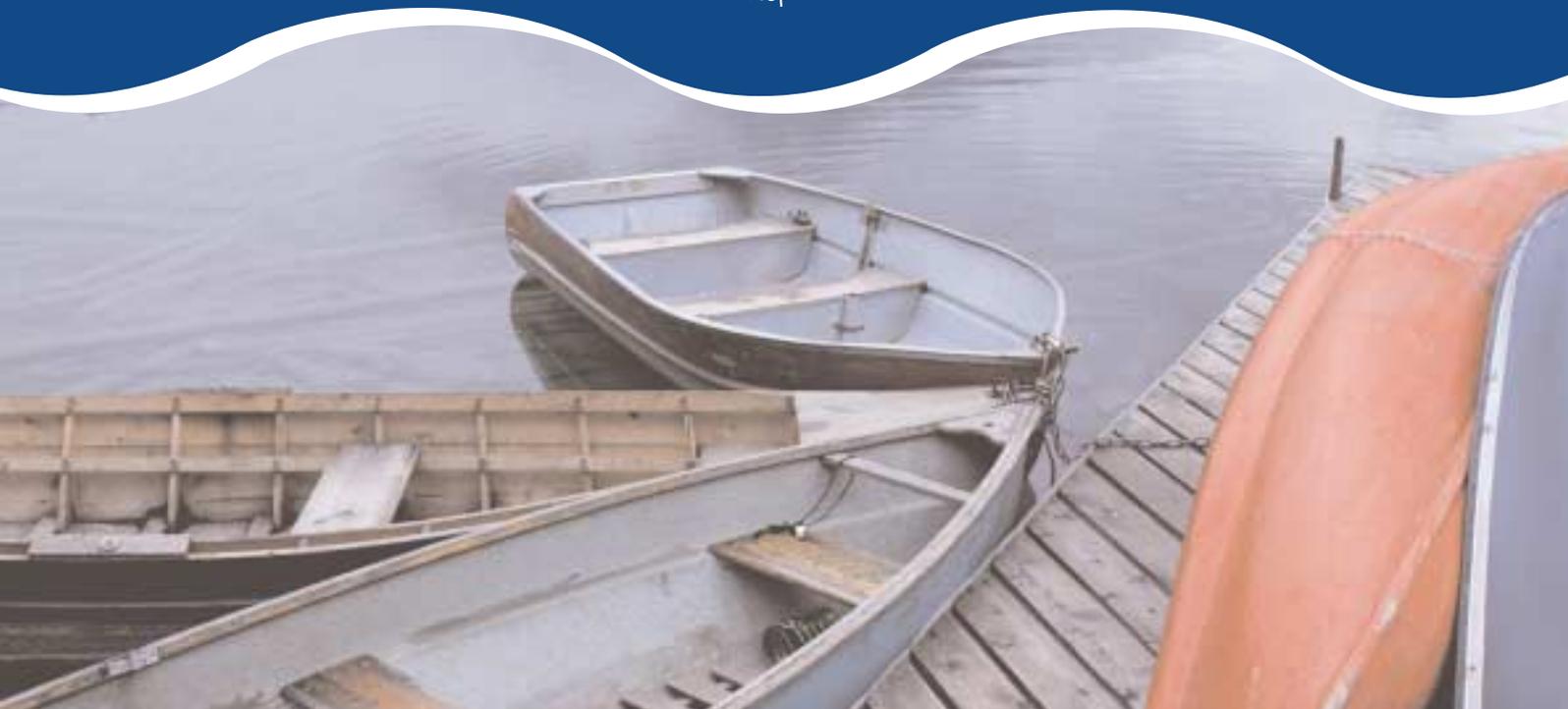




The Foyle Fisheries Commission Annual Report and Financial Statements 1997–1999





The Foyle Fisheries
Commission

Annual Report
and Financial Statements
1997-1999

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The Foyle Fisheries Commission Annual Report and Financial Statements 1997–1999

Annual Report 1997–1999

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Foreword

This report covers the period 1 January 1997 to 1 December 1999, when the Foyle Fisheries Commission was dissolved under the North South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and British - Irish Agreement Act 1999 the responsibilities properties rights and liabilities of the Foyle Fisheries Commission were transferred to the Foyle Carlingford and Irish Lights Commission, one of the North South Bodies established under the British Irish Agreement.

The Commission

During the period of this report the following Commissioners were appointed by the Minister of the Marine and Natural Resources. Mr Niall McCutcheon was Senior Commissioner from January 1997 to November 1997 and Chairman from January 1997 to 31 March 1997. He was replaced as Senior Commissioner and Chairman by Mr Maurice Mullen who served until 2 December 1999. Mr Mullen was Chairman from 1 April 1998 to 31 March 1999.

Mr B Hogan was Junior Commissioner from January 1997 to November 1997 when he was replaced by Miss Eilish Kennedy who served until 2 December 1999.

The incumbent Commissioners who had been appointed by the Department of Agriculture for Northern Ireland at the beginning of the period of this report were Mr JS Allister, Senior Commissioner and Mr D Houston Junior Commissioner.

Mr J S Allister served as Chairman from 1 April 1997 to 31 March 1998 and from 1 April 1999 until his replacement in May 1999 by Mr T Hutley who served until 2 December 1999. Mr David Houston also served to 2 December 1999.

The Commission met on 19 occasions during the period as follows:

- 340 meeting on 19, 20 and 21 February 1997 in the office of the Commission
- 341 meeting on 24 April 1997 in Belfast
- 342 meeting on 21, 22 and 23 May 1997 in the office of the Commission
- 343 meeting on 03 and 04 July 1997 in Redcastle Co Donegal
- 344/345 meeting on 07 November 1997 in Belfast
- 346 meeting on 10, 11 and 12 December 1997 in the office of the Commission
- 347 meeting on 16 January 1998 in the office of the Commission
- 348 meeting on 01, 02 and 03 April 1998 in the office of the Commission
- 349 meeting on 21 and 22 May 1998 in the office of the Commission
- 350 meeting on 28, 29 and 30 October 1988 in the office of the Commission
- 351 meeting on 10 and 11 December 1998 in the office of the Commission

- 352 meeting on 24, 25 and 26 February 1999 in Limavady
- 353 meeting on 25 and 26 March 1999 in the office of the Commission
- 354 meeting on 12, 13 and 14 May 1999 in the office of the Commission
- 355 meeting on 22 and 23 June 1999 in the office of the Commission
- 356 meeting on 18 August 1999 in the office of the Commission
- 357 meeting on 31 August 1999 in the office of the Commission
- 358 meeting on 14 October 1999 in the office of the Commission
- 359 meeting on 01 December 1999 in the office of the Commission

The Foyle Area Advisory Council met on the following occasions:

23 January 1997, 24 April 1997 and 12 June 1997

19 March 1998, 19 May 1998, 13 October 1998 and 17 December 1998.

25 February 1999, 11 May 1999, 01 July 1999 and 14 October 1999.

The term of the existing Advisory Council ended during October and elections were held during November to establish a new Council. The results were as follows:

Lower Electoral Division – Representing Net Licencees

No nominations for these 3 vacancies were received and in accordance with legal advice on the fourth Schedule of the Foyle Fisheries Acts the sitting members were invited to retain their seats.

Gerard Kelly	Greencastle
Joseph Lynch	Culmore
William Doherty	Whitecastle

Lower Electoral Division – Representing Rod Licencees

Elected unopposed	Samuel Maxwell	Limavady
	Lance Thompson	Faughan

Lower Electoral Division – Representing Ratepayers

Elected unopposed	Eamon Mullan	Limavady
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Upper Electoral Division – Representing Net Licencees

Five nominations for the four vacancies were received and twenty-five valid voting papers were returned.

Elected were	John O'Donnell	Lifford
	Manus Boyce	Carrigans
	Thomas Howard	Lifford
	Herbert Lusby	Porthall

Upper Electoral Division – Representing Rod Licencees

Elected unopposed	Brian McDermott	Stranorlar
	Francis Curran	Strabane

Upper Electoral Division – Representing Ratepayers

Elected unopposed	James Mackin	Castleberg
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At the Advisory Councils' meeting on 11 December the Chairman announced the results of the election of representatives to the Foyle Area Advisory Council which are detailed above:

The Council then proceeded to elect its Office Bearers for the forthcoming period.

Mr B McDermott was re-elected as Chairman, having been proposed by Mr J O'Donnell and seconded by Dr I Gordon, Mr Frank Curran was elected as Vice Chairman having been proposed by Mr B McDermott and seconded by Mr R Alexander. Mr R Rodgers was re-elected to the position of Secretary, proposed by Dr I Gordon and seconded by Mr S Maxwell. The Chairman Mr B McDermott then invited the Commissioners, the Chief Executive and the Chief Inspector to join the meeting. He welcomed them and introduced the new Commissioners appointed by the Minister of the Marine, Mr M Mullen and Miss E Kennedy. The meeting then confirmed Mr R Rodgers as Chairman of the Netting Sub Committee and Mr B McDermott as Chairman of the Funding Sub Committee. The meeting then proceeded to discuss items including extension of the netting season, the Tidal limit on the River Roe and progress on the Salmonid Enhancement Scheme and the Tourist Angling Measure. The Advisory Council's Netting Sub Committee met on the 15 May to discuss the Allocation of Licences for Drift and Draft Netting.

Staff

It is with deep sadness that we record the premature death of the recently retired former River Watcher Robert Bogle. Mr Bogle died in November 1997 after a serious illness. He had over 29 years Service with the Commission and his knowledge and experience, particularly of the Derg Catchment and the operation of the hatchery at Newtownstewart were of great benefit to the Commissions work. We extend our sympathy to his wife and family.

During 1997 Ms Anthea Scott resigned as temporary administrative assistant and was replaced, again on a temporary basis by Mr David Hetherington. Temporary River Watchers were appointed to provide additional cover over the summer period for a total of 161 weeks.

The Commission also employed a journalist, Ms Jenny Witt, for 2 days per week during the 1998 and 1999 Angling Seasons with the support of a grant from the Northern Ireland Tourist Board's Game Angling Marketing Scheme, to provide information on angling activity and opportunities in the Foyle catchment.

Appointments

1997

Mr David Hetherington was appointed Temporary Administrative Assistant.

Ms Louise Wilson was appointed Temporary Administrative Assistant and resigned same year.

Mrs Hilary L Heighton-Harpur was regraded to EOI

1998

Mr David Hetherington was appointed Administrative Officer

Ms Gaynor Henderson was appointed Temporary Administrative Assistant

Mr Patrick Boylan was given a 2 yr contract as Biologist.

Mr Ian Young Storeman resigned in August 1998.

Twelve temporary river watchers were appointed for a total of 162 weeks commencing on 21/05/98.

1999

Mr Emmett Carten was appointed River Watcher

Mr Andrew Speers was appointed River Watcher

Fourteen temporary river watchers were appointed for a total of 151 weeks commencing on 04/06/99.

Retirements 1998

Mr Roy Middleton River Watcher retired on 02/01/98 after 32.25 years service

Retirements 1999

Mr Patrick Harkin Inspector retired on 16/11/99 after 24.75 years service

Fisheries Conservation Protection and Improvement

Over the period covered by this report the Commission continued to develop its programme of monitoring and measurement of the salmonid populations of the Foyle Catchment. The objective of this work is to evaluate the potential productivity of the system and identify where that potential is not being achieved and thus move productivity of the catchment towards maximum sustainability.

Habitat Surveys

These surveys which were initiated in 1996 continued in 1997, 1998 and 1999. They identify areas of the three instream habitat types that are essential for the successful spawning and development of salmonids. The quality and sequence of these habitats, holding pools, spawning beds and nursery area are recorded by the field staff on the relevant 6" or 1:10,000 maps. The majority of the catchment down to channels of 2m in width has now been covered with approximately 10% to be completed. This information has already proved invaluable in checking escapement targets, designing restoration or enhancement programmes and assessing the impacts of pollution or other impacts on the rivers & streams of the catchments.

Electrofishing

The Commission continued to use the qualitative Electrofishing technique developed by the Department of Agriculture's scientists at the River Bush Salmon Station. This technique requires two operators to fish selected sites for 5 minutes and record the number of 0+ salmon fry caught in that period. The information provides an assessment of the quality of the population of salmon fry at each site and becomes very valuable as a series of annual samples at each site. 229 sites were fished in 1997, 144 in 1998 and 302 in 1999. These surveys indicate that juvenile salmonid numbers are generally in a healthy state in the Foyle Area.

Geographical Information Systems (GIS)

A number of funding sources were investigated in 1997 for the provision of this system and in 1998 a programme in conjunction with the North West Region Cross Border Group was written and submitted under INTERREG. This application was successful with funding awarded in early 1999. This system at its most basic is a computerised map and is ideal for holding spatially organised data such as habitat, electrofishing, redd counts etc. A lot of the pre-existing historical information was input during 1999. The GIS allows the Commission to access this data more easily plus with the advantage of being able to cross check various data sets and reproduce the information in a layered format using master maps. The Commission wishes to acknowledge the fact that it operates under third party user licence agreements from the Environment and Heritage Service and OSNI and through Donegal County Council and the Ordnance Survey office in Dublin.

Fish Counters

The existing fish counters on the River Faughan at Campsie, River Mourne at Sion Mills and the River Camowen at Omagh were upgraded under the European Union's Special Support Programme for Peace and Reconciliation, Salmon Enhancement Programme. The Commission

had operated Sharkey counters on these sites for a number of years but these have been replaced with Logie Counters which have the advantage not only of providing more detailed information on the time of fish movement, indications of fish size but most importantly records of downstream movement as well as upstream migrations. In addition to these upgrades new counting facilities including crump weirs and Logie counters became operational on the River Roe at Limavady and at Corrick on the Glenelly/Owenkillew system. A second fish pass on the weir at Sion Mills was also constructed and this also was provided with fish counting facilities.

On the River Finn European Union funds under the Tourist Angling Measure and International Fund for Ireland were used to provide a crump weir with counting and trapping facilities at Killygordon which became operational in December 1999. A non-permanent fish counting structure was trailed on the Culdaff River in 1999 and it is intended to resume this work at a later date as it has potential for providing accurate recruitment figures to the smaller sub catchments low cost.

Hatchery

Under SEP funding a hatchery was constructed at the redundant water treatment plant in Strabane in 1997. The hatchery has a potential production of 500,000 eggs annually. This was achieved with support and advice from DOE Water Service. 248,000 eyed salmon ova were planted out in the spring of 1998. During the 1998/1999 season the hatchery was broken into and brood fish removed by unknown intruders. This resulted in a reduced ova production of approx 38,000.

Game Angling

Overall angling in 1997 was good with a substantial grilse run early in June on the Finn. However only 3.3% of anglers made a licence return. A postal survey of 5% of licence holders was undertaken which showed that on average each licence caught 3.4 salmon. While this poll is not statistically robust it gives an indication to the potential rod catch in the Foyle area. Nineteen ninety-eight was an exceptionally wet season and aided the angling catch which was very good. There was a significant late run during October and November which was largely outwith the angling season. Nineteen ninety-nine got off to a quick start with good numbers of spring fish reported. The grilse arrived at the end of May beginning of June and also provided good sport for the season.

Runs of fish

The major pattern for the returning adults was the main grilse run entering in June and July with a significant late autumn component in all years. Details of counts are in Tables 2 & 3.

Commercial Catch

The drift and draft nets both showed substantial increases in catch for 1997 at 43,963 and 123,522kg. Nineteen ninety-eight was comparable with a catch of 42,437 for 106,440kg. There was a significant decrease in the catch during 1999 dropping to 23,290 and 57,358 kg. There was no suspension of fishing during the season as the Control of Fishing Regulations were revoked in June 1997 and were reinstated on 31 December 1999. Observations by Commission staff indicated that during the seasons 1997-1999 the average percentage of drift net licences seen in operation to those issued for Lough Foyle and seawards of Lough Foyle was 57%. This may be an indication of fishing effort in the drift net fishery. There has also been a gradual decline in the number of draft net licences issued during the same period. Details of Commercial catches are presented in Table 4 and the details of the number of Commercial licences issued in Table 7.

Coarse Angling

Angling for pike in the Baronscourt lakes is the mainstay of coarse angling in the Foyle Area. There is also a coarse fishery in Enagh Lough, while the population of roach in the Omagh area is still at a low level.

Pollution Report

The Commission continues to monitor water quality and investigate reports of pollution in the Foyle Catchment, both on its own behalf and on an agency basis on behalf of the Environment and Heritage Service. The Commission's staff also actively seek out sources of pollution, both existing and potential. This continuing "presence on the ground" helps to raise awareness amongst those premises within the catchment which have the potential to cause pollution, it is felt that this heightened awareness helps prevent pollution and for that reason the Commission has invested heavily in this method of proactive pollution prevention. The strategy fits well into the holistic approach of assessing the health of our rivers by taking into account all of the factors that affect them. Several stretches of river in the Foyle area have failed to meet the criteria laid down under the EC Freshwater Fish Directive and this approach is being used to determine the reasons for their shortfall. These surveys not only include potential and existing sources of pollution but the physical properties of the river, the adjacent land use and points where emergency remedial measures may be implemented.

Included in this strategy is the consideration of all new discharges to waterways, bearing in mind those existing discharges in the vicinity and taking into account not only the effect of the new discharge but also the combined effect along with existing discharges.

Agriculture continues to be the primary industry in the Foyle area and as such contributes most to the overall pollution statistics. This is further emphasised by the current service level agreement

with Environment and Heritage Service which focuses the Commissions pro active pollution effort mainly towards agriculture, however, it must be stressed that there are other agencies concentrating on industrial and water industry discharges and information pertaining to these discharges is freely available to the Commission and vice versa. It is felt that this combined approach offers the concentrated approach necessary to protect and improve the water quality of the Foyle catchment.

Implementation of habitat assessment which included an examination of the invertebrate population of watercourses has afforded a much more complete picture of the health of the rivers which in turn allows a more accurate assessment of the population densities which a particular river can support, thus highlighting any areas which are under producing and enabling the cause to be ascertained. This method is particularly effective where water quality is the problem.

During 1997 implementation of the 24 hour “hot line” answering service provided a useful tool in addressing concerns over water quality, members of the public now have the facility to inform the Commission immediately they become aware of a pollution problem.

Information on pollution sources, type, cause and location gathered by the Commission’s staff has been entered into a computer programme developed by the Environment and Heritage Service called PILOTS (Pollution Incident Logging and Tracking System) this will enable data to be recorded and retrieved according to individual catchments, pollution type, source, severity and cause. This should offer significant advantages in the analysis of data regarding the water quality of a river catchment and enable maximum effort to be directed towards where it is felt it would be most effective.

Details of the number of Water Pollution control inspections and pollution incidents are presented in Tables 18 and 19.

Enforcement

Very significant time and effort continued to be dedicated to the enforcement of the conservation and protection legislation emanating from Fisheries Acts and Regulations.

Operations regularly were undertaken throughout the area, from seaward of Lough Foyle to upper reaches of the minor tributaries of the catchments of the Foyle area. The fisheries protection vessel, the Lough Bradan supported by the Department of Agriculture for Northern Ireland’s vessel the Ken Vickers continued to be very effective in Lough Foyle and the area seaward of Lough Foyle, the number of incidents in these areas was 12 in 1997 in 19 in 1998 and 23 in 1999. The equipment and resources available to the Commission for the protection of the tidal River Foyle and the lower Rivers Finn and Mourne where most of the illegal fishing activity occurs have been improved. The provision of a system of secure communications, additional patrol vessels and changes in staff deployment have all contributed to the reduction in the level of illegal activity in these areas. Details are provided in Table’s 22a, b, c, and 23a, b, and c, but it is notable that the numbers of nets seized dropped from 681 in 1997 to 480 in 1998 and 399 in 1999. We would wish to

acknowledge the dedication and commitment of the many private river watchers who operate in the various angling club waters throughout the catchment. We wish them continued success and hope that the mutual help and support that provides so many benefits to the fish stocks of the catchment will continue and continue to improve.

We would also wish to acknowledge the substantial assistance given by the Department of Agriculture for Northern Ireland the Garda Síochána, the Irish Naval Service and Royal Ulster Constabulary in enforcement of the Fisheries Acts in the Foyle Area. This help is much appreciated by the Commissioners and the staff.

The Commissioners also wish to record their appreciation for the dedication and commitment of the Commission staff throughout the period of this report.

Table 1 – Foyle Area Spawning Counts 1991/92-1999/00

Rivers	Elson	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00
* Camowen	708	186	30	39	78	59	748	278	209	32
Culdaff	–	27	–	–	87	46	74	45	31	–
Deele	422	42	59	61	78	51	106	67	69	16
Dennett	266	12	9	30	4	50	112	–	58	–
* Derg	734	895	742	919	1003	1537	641	516	553	119
* Drumragh	666	110	3	9	84	59	60	153	117	80
Faughan	590	537	340	218	348	82	572	–	84	53
^ Finn	844	767	398	652	566	826	752	552	357	117
* Glenelly	370	71	46	7	9	6	234	66	26	–
* Mourne	338	10	–	–	–	–	18	17	–	–
Owenkillew	750	14	46	–	–	–	244	337	93	–
^ Reelan	126	382	264	189	320	454	366	241	203	87
Roe	1222	706	698	648	126	241	1247	–	169	136
* Strule & Tribs	710	42	2	–	287	267	–	–	–	–
Totals	7746	3801	2637	2772	2990	3678	5174	2272	1969	640
* Mourne System	4276	1328	869	974	1461	1928	1945	1367	998	231
^ Finn System	970	1149	662	841	886	1280	1118	793	560	204

The Figures relate to Dr. Elson's "Estimated Spawner Requirements"

The Foyle Fisheries: New Basis for Rational Management. Elson and Tuomi. Table 14

Table 2 – River Faughan: Fish Counts Campsie Barrage 1989/1999

Month	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
January	–	–	–	–	–	–	–	1056	223	8	*
February	–	–	–	–	–	–	11	443	91	–	*
March	–	14	–	8	13	44	84	220	12	–	*
April	–	58	13	25	131	208	70	56	10	–	*
May	13	97	53	66	140	275	197	137	23	341	*
June	1088	1432	1211	331	1153	782	1232	1010	784	1158	*
July	2800	2649	1128	1813	3407	1674	1968	1938	1291	39	*
August	2002	985	117	3297	1144	2538	840	3108	320	286	*
September	1008	151	646	1127	780	895	520	743	748	74	*
October	1376	1072	1053	612	62	1023	3215	1909	23	303	*
November	^	–	75	65	1825	–	1831	1293	–	131	*
December	^	–	5	13	–	–	870	1384	–	737	*
Totals	8287	6458	4301	7357	8655	7439	10838	13297	3525	3077	*

^ 7th November - End of Year

* Counter out of order for 1999 season

Table 3 – Adjusted Count of Salmon at Sion Mills Weir (River Mourne) 1991/1999

Month	1991	1992	1993	1994	1995	1996	1997	1998	1999
January	4	–	–	19	109	–	879	Off-Line	Off-Line
February	2	–	29	12	31	–	108	Off-Line	Off-Line
March	–	14	38	22	60	–	36	Off-Line	Off-Line
April	19	27	44	59	121	28	–	Off-Line	Off-Line
May	389	95	313	74	229	100	75	46	41
June	5920	248	5010	8682	3436	689	1849	1259	1482
July	907	1289	1920	1476	2593	3634	1480	1537	1026
August	323	1690	187	1036	12	1314	140	806	501
September	201	2094	2318	827	1	378	226	440	946
October	64	1321	2048	3730	675	1799	480	2716	2372
November	147	618	4061	3820	280	401	1200	2406	78
December	11	24	2010	151	–	635	574	389	68
Totals	7987	7420	17978	19908	7547	8978	7047	9599	6514

Table 4a – Foyle Area Weekly Catches of Salmon and Grilse by Commercial Engines 1997

Week Ending	Drift Nets Sea Only		Drift Nets Redcastle to Sea		Drift Nets Culmore to Redcastle		Draft Nets River Foyle & River Roe		Totals	
	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.
21-Jun	814	2114	2691	7072	1989	5066	3356	7386	8850	21638
28-Jun	968	2629	3237	8234	1105	2816	2575	6132	7885	19811
05-Jul	808	2419	2005	5669	949	2513	1126	2848	4888	13449
12-Jul	640	1920	2793	8524	441	1306	1338	3838	5212	15588
19-Jul	1495	4713	5307	15368	1199	3689	1529	4261	9530	28031
26-Jul	465	1546	1743	5655	799	2564	1750	5594	4757	15359
02-Aug	319	1091	1064	3618	576	1927	819	2785	2778	9421
09-Aug	–	–	–	–	–	–	30	99	30	99
16-Aug	–	–	–	–	–	–	33	126	33	126
23-Aug	–	–	–	–	–	–	–	–	–	–
30-Aug	–	–	–	–	–	–	–	–	–	–
Totals	5509	16432	18840	54140	7058	19881	12556	33069	43963	123522

Table 4b – Foyle Area Weekly Catches of Salmon and Grilse by Commercial Engines 1998

Week Ending	Drift Nets Sea Only		Drift Nets Redcastle to Sea		Drift Nets Culmore to Redcastle		Draft Nets River Foyle & River Roe		Totals	
	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.
20-Jun	715	1716	2395	5566	279	602	2569	4443	5958	12327
27-Jun	1224	3112	3091	7545	168	364	2062	3779	6545	14801
04-Jul	1285	3331	3705	9332	117	280	1954	3780	7061	16723
11-Jul	1346	3534	4042	10800	127	323	1393	3079	6908	17736
18-Jul	1532	4278	4864	13306	229	623	1244	3275	7869	21482
25-Jul	748	2158	2717	7798	79	230	1151	3135	4695	13321
01-Aug	689	2019	1903	5685	41	115	714	2069	3347	9888
08-Aug	-	-	-	-	-	-	32	103	32	103
15-Aug	-	-	-	-	-	-	22	60	22	60
22-Aug	-	-	-	-	-	-	-	-	-	-
29-Aug	-	-	-	-	-	-	-	-	-	-
Totals	7539	20148	22717	60032	1040	2537	11141	23723	42437	106440

Table 4c – Foyle Area Weekly Catches of Salmon and Grilse by Commercial Engines 1999

Week Ending	Drift Nets Sea Only		Drift Nets Redcastle to Sea		Drift Nets Culmore to Redcastle		Draft Nets River Foyle & River Roe		Totals	
	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.
19-Jun	425	1037	1775	4267	142	333	2294	4441	4636	10079
26-Jun	784	1945	3057	7680	101	239	1318	2501	5260	12365
03-Jul	795	2087	3260	8498	67	177	1390	2681	5512	13443
10-Jul	226	617	1136	3026	56	144	1002	2058	2420	5845
17-Jul	274	780	1214	3361	50	145	683	1925	2221	6211
24-Jul	210	635	993	2898	32	100	646	1756	1881	5389
31-Jul	78	224	662	2021	60	192	493	1432	1293	3869
07-Aug	-	-	-	-	-	-	33	96	33	96
14-Aug	-	-	-	-	-	-	34	61	34	61
21-Aug	-	-	-	-	-	-	-	-	-	-
28-Aug	-	-	-	-	-	-	-	-	-	-
Totals	2792	7325	12097	31751	508	1330	7893	16951	23290	57358

Table 5 – Foyle Area Annual Catches of Salmon and Grilse by Various Classes of Commercial Fishing Engines 1992/1999

Class of Fishing Engine	Annual Catch (Nos.) of Salmon & Grilse							
	1992	1993	1994	1995	1996	1997	1998	1999
Drift Nets: Sea Only	4492	4413	4427	8413	2932	5509	7539	2792
Drift Nets: Lough & Sea	21345	16673	16791	10656	10879	18840	22717	12097
Drift Nets: Lough Only	7484	6304	7590	6083	6147	7058	1040	508
Draft Nets: River Foyle & River Roe	8936	10638	10046	10760	10586	12556	11141	7893
Fixed Engines: Londonderry Fishery	-	-	-	-	-	-	-	-
Totals	42257	38028	38854	35912	30544	43963	42437	23290

Table 6 – Foyle Area Average Annual Catches of Salmon and Grilse for each Class of Commercial Fishing Engine 1992/1999

Class of Fishing Engine	1992	1993	1994	1995	1996	1997	1998	1999
Drift Nets: Sea Only	236	221	221	421	154	290	377	147
Drift Nets: Lough & Sea	277	208	207	133	136	248	288	153
Drift Nets: Lough Only	680	525	690	507	683	642	95	56
Draft Nets: River Foyle & River Roe	107	164	165	192	196	246	227	184

Table 7 – Number of Commercial Licences Issued 1992/1999

Class of Licence	1992	1993	1994	1995	1996	1997	1998	1999
Drift Nets: Sea Only	19	20	20	20	19	19	20	19
Drift Nets: Lough & Sea	77	80	81	80	80	76	79	79
Drift Nets: Lough Only	11	12	11	12	9	11	11	9
Draft Nets: River Foyle River Roe	77	62	56	55	53	50	48	42
Fixed Engines	1	1	–	–	–	–	–	–

Table 8 – Proportion of Foyle Area Net Catch taken by Various Classes of Fishing Engines 1992/1999

Class of Fishing Engine	1992	1993	1994	1995	1996	1997	1998	1999
Drift Nets: Sea Only	10.6	11.6	11.4	23.4	9.6	12.5	17.8	12.8
Drift Nets: Lough & Sea	50.5	43.8	43.2	29.7	35.6	42.9	53.4	55.4
Drift Nets: Lough Only	17.7	16.6	19.5	16.9	20.1	16.0	2.5	2.3
Draft Nets: River Foyle & River Roe	21.2	28.0	25.9	30.0	34.7	28.6	26.3	29.5
Fixed Engines: Londonderry Fishery:	–	–	–	–	–	–	–	–

Table 9 – Purchases of Rod Caught Salmon
March – April 30th 1989/1999

Year	No. of Salmon Purchased
1989	209
1990	190
1991	149
1992	172
1993	73
1994	483
1995	167
1996	129
1997	195
1998	186
1999	124

Table 10a – Rod Catch Returns (Salmon & Grilse) 1997

	March		April		May		June		July		August		September		October		Month Not Recorded		Totals	
	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.
Camowen/ Drumragh	-	-	-	-	-	-	-	-	-	-	-	-	3	14	10	23	-	-	13	37
Culdaff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dennett	-	-	-	-	-	-	-	-	-	-	1	2	1	2	3	10	-	-	5	14
Derg	-	-	30	68	29	66	48	108	41	80	36	84	45	96	44	114	-	-	273	616
Deele	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Faughan	-	-	-	-	12	34	41	106	34	79	30	73	39	108	25	86	6	19	187	505
Finn/Reelan	26	116	16	68	43	126	63	126	30	64	8	16	21	43	-	-	-	-	207	559
Foyle	2	13	1	4	-	-	3	5	1	3	-	-	-	-	-	-	2	5	9	30
Roe-	-	-	-	-	-	-	-	-	-	1	5	8	29	20	68	2	5	31	107	
Glenelly/ Owenkillew	-	-	-	-	-	-	-	-	1	2	2	7	8	29	25	90	3	8	39	136
Mourne/ Strule	-	-	3	7	3	10	77	171	73	163	42	116	37	121	10	39	2	5	247	632
Miscellaneous (Name of River not Recorded)	-	-	-	-	3	7	2	5	1	3	3	7	-	-	-	-	-	-	9	22
Totals	28	129	50	147	90	243	234	521	181	394	123	310	162	442	137	430	15	42	1020	2658

Table 10b Rod Catch Returns (Salmon & Grilse) 1998

	March		April		May		June		July		August		September		October		Month Not Recorded		Totals	
	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.
Camowen/ Drumragh	-	-	-	-	-	-	-	-	-	-	4	11	2	3	2	3	-	-	8	17
Culdaff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dennett	-	-	-	-	-	-	1	2	2	4	1	2	-	-	-	-	-	-	4	8
Derg	-	-	-	-	-	-	13	34	24	53	11	28	12	24	4	8	-	-	64	147
Deele	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Faughan	-	-	-	-	2	5	63	74	151	302	101	254	69	130	35	78	78	N/R	499	843
Finn/Reelan	14	61	14	20	14	44	111	419	130	86	11	9	16	34	-	-	15	N/R	325	673
Foyle	2	6	-	-	3	4	7	11	2	2	-	-	1	2	-	-	-	-	15	25
Roe-	-	-	-	-	-	9	8	22	12	15	40	9	24	20	46	-	-	75	130	
Glenelly/ Owenkillow	-	-	-	-	-	-	-	-	1	3	7	13	8	19	4	11	-	-	20	46
Mourne/Strule	-	-	2	7	4	10	53	101	75	108	67	37	24	67	7	18	-	-	232	348
Miscellaneous (Name of River not Recorded)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	16	67	16	27	23	63	257	649	407	570	217	394	141	303	72	164	93	-	1242	2237

Table 10c Rod Catch Returns (Salmon & Grilse) 1999

	March		April		May		June		July		August		September		October		Month Not Recorded		Totals	
	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.
Camowen/ Drumragh	-	-	-	-	-	-	-	-	1	1	-	-	18	26	-	-	-	-	19	27
Culdaff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dennett	-	-	-	-	-	-	1	2	-	-	1	3	2	4	-	-	-	-	4	9
Derg	-	-	-	-	2	3	106	221	86	199	17	26	46	67	10	26	-	-	267	542
Deele	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Faughan	-	-	-	-	1	3	29	48	28	59	8	19	31	56	7	23	52	172	156	380
Finn/Reelan	12	47	14	42	38	58	64	112	57	165	26	51	19	31	-	-	-	-	230	506
Foyle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roe-	-	-	-	-	-	-	-	4	13	12	30	14	45	9	28	-	-	39	116	
Glenelly/ Owenkillow	-	-	-	-	-	-	-	-	1	2	1	3	8	25	1	7	-	-	11	37
Mourne/Strule	-	-	4	15	1	3	127	194	57	77	35	80	65	150	7	20	-	-	296	539
Miscellaneous (Name of River not Recorded)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	12	47	18	57	42	67	327	577	234	516	100	212	203	404	34	104	52	172	1022	2156

Table 11a – Rod Catch Returns (Sea Trout) 1997

	March		April		May		June		July		August		September		October		Month Not Recorded		Totals		
	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	
Camowen/Drumragh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culdaff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dennett	-	-	-	-	-	-	-	-	3	2	5	4	18	11	-	-	-	-	-	26	17
Derg	-	-	-	-	-	-	-	-	12	7	4	4	2	1	-	-	-	-	-	18	12
Deele	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Faughan	-	-	-	-	14	24	208	141	116	82	68	55	20	14	-	-	-	-	-	426	316
Finn/Reelan	12	5	2	2	11	7	46	34	20	16	16	10	2	2	-	-	-	-	-	109	76
Foyle	-	-	-	-	-	-	-	-	2	1	4	3	3	2	-	-	3	3	12	9	
Roe	-	-	-	-	-	-	20	9	23	12	-	-	-	-	-	-	35	16	78	37	
Glenelly/Owenkillew	-	-	-	-	-	-	-	-	2	1	6	3	2	1	-	-	3	3	13	8	
Mourne/Strule	-	-	-	-	-	-	27	20	33	18	2	1	5	3	8	5	4	4	79	51	
Miscellaneous (Name of River not Recorded)	-	-	-	-	-	-	9	5	9	5	10	7	6	4	1	1	6	4	41	26	
Totals	12	5	2	2	25	31	310	209	220	144	115	87	58	38	9	6	51	30	802	552	

Table 11b – Rod Catch Returns (Sea Trout) 1998

	March		April		May		June		July		August		September		October		Month Not Recorded		Totals		
	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	
Camowen/Drumragh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culdaff	-	-	-	-	-	-	-	-	-	-	0	0	-	-	-	-	-	-	-	-	-
Dennett	-	-	-	-	-	-	11	8	55	22	32	29	12	7	-	-	-	-	-	110	66
Derg	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	1	1
Deele	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Faughan	-	-	-	-	2	1	48	17	79	38	60	26	20	8	2	1	19	-	230	91	
Finn/Reelan	24	13	4	2	7	4	27	10	40	16	-	-	1	1	-	-	-	-	103	46	
Foyle	5	3	-	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	6	4	
Roe	-	-	-	-	-	-	5	3	22	12	5	2	-	-	1	1	-	-	33	18	
Glenelly/Owenkillew	-	-	-	-	-	-	-	-	7	3	5	2	4	2	-	-	-	-	16	7	
Mourne/Strule	-	-	-	-	-	-	-	-	12	7	1	1	4	2	-	-	-	-	17	10	
Miscellaneous (Name of River not Recorded)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	29	16	4	2	9	5	91	38	217	100	103	60	41	20	3	2	19	-	516	243	

Table 11c – Rod Catch Returns (Sea Trout) 1999

	March		April		May		June		July		August		September		October		Month Not Recorded		Totals		
	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	No.	Kgs.	
Camowen/ Drumragh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Culdaff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dennett	-	-	-	-	-	-	8	7	10	6	16	10	10	10	1	1	-	-	45	34	
Derg	-	-	-	-	-	-	-	-	3	2	1	1	-	-	-	-	-	-	4	3	
Deele	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Faughan	-	-	-	-	-	-	38	17	248	137	36	40	19	19	5	4	101	56	447	273	
Finn/Reelan	7	2	2	1	15	5	14	11	3	3	-	-	-	-	-	-	1	1	42	23	
Foyle	-	-	-	-	-	-	-	-	4	2	-	-	-	-	-	-	-	-	4	2	
Roe	-	-	-	-	-	-	5	3	22	8	25	16	5	2	-	-	-	-	57	29	
Glenelly/ Owenkillev	-	-	-	-	-	-	1	1	2	1	-	-	3	2	-	-	-	-	6	4	
Mourne/Strule	-	-	-	-	-	-	2	1	52	20	17	20	3	2	-	-	-	-	74	43	
Miscellaneous (Name of River not Recorded)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	7	2	2	1	15	5	68	40	344	179	95	87	40	35	6	5	102	57	679	411	

Table 12 – Angling Returns 1997/1999

	1997	1998	1999
Number of Licences Issued	6015	7081	6672
Total Number of Returns Received	202	361	250
Returns as a Percentage of all Licences Issued	3.3	5.1	3.74
Number of “-” Returns	69	167	76
- Returns as a Percentage of all Returns	34.2	463	30.4
Number of Salmon and Grilse Reported Caught	1020	1247	782
Average Number of Salmon and Grilse Caught per Return	5.04	3.45	3.13
Number of Sea Trout Caught	802	516	679
Average Number of Sea Trout Caught per Return	4.0	1.43	2.7

Table 13 – Distribution of Rod Licences 1997/1999

Place of Residence	Season inc £10 Juv			Endorsement			14 Days			1 Day		
	1997	1998	1999	1997	1998	1999	1997	1998	1999	1997	1998	1999
Foyle Area	3665	3739	3491	206	324	209	33	31	24	254	511	364
Rest of N.I.	357	456	383	679	587	687	7	12	4	590	850	1057
Rest of R.O.I.	29	60	23	39	37	53	1	5	3	-	96	98
Total	386	516	406	718	624	740	8	17	7	590	946	1155
England	15	13	15	5	2	1	26	60	64	96	150	77
Scotland	1	2	1	1	-	-	11	12	5	26	46	26
Wales	-	-	-	-	-	-	2	5	1	-	10	4
I o M	-	-	-	-	-	-	-	3	4	6	6	1
Total	16	15	16	6	2	1	39	80	74	128	212	108
Spain	-	-	-	-	-	-	-	-	-	-	1	-
Austria	-	-	-	-	-	-	-	-	-	9	-	-
Belgium	-	-	1	-	-	1	8	-	3	-	-	1
Denmark	-	-	-	-	-	-	-	1	1	-	-	5
France	1	2	2	-	-	-	1	6	5	8	15	34
Germany	-	-	-	-	-	-	-	4	-	-	4	6
Italy	-	-	-	-	-	-	2	2	-	12	15	5
Netherlands	-	-	-	-	-	-	-	-	-	5	-	-
Poland	-	-	-	-	-	-	-	-	-	-	-	-
Switzerland	-	-	-	-	-	-	-	-	-	-	8	2
Sweden	-	-	-	-	-	-	-	-	-	-	-	-
Total	1	2	3	-	-	1	11	13	9	34	43	53
Australia	-	-	-	-	-	-	-	-	-	1	1	2
Canada	-	3	-	-	-	-	-	5	-	-	-	2
Japan	-	-	-	-	-	-	-	-	-	-	-	-
South Africa	-	-	-	-	-	-	-	-	1	1	5	-
USA	-	-	-	-	-	-	-	-	-	8	11	4
New Zealand	-	-	-	-	-	-	-	-	-	-	-	1
Total	-	3	-	-	-	-	-	5	1	10	17	9
Overall Total	4068	4275	3916	930	950	951	91	146	115	1016	1729	1689

Table 14 – Number of Consents to Discharge Considered 1997, 1998 & 1999

Nature of Effluent	1997	1998	1999
Sewage Treatment	18	17	15
Sand washing / Quarry	13	9	5
Landfill	3	1	3
Industrial	1	–	2
Fish Farm	1	1	–
Storm Water	8	8	17
Peat Abstraction	1	1	–
Dumping at Sea	–	1	–
Vehicle Wash	3	3	1
Filling Station / Oil Distribution	3	1	2
Food Processing	1	–	1
Total	52	42	46

Table 15 – Number of Consents to Discharge an Effluent Issued 1997, 1998 & 1999

Nature of Effluent	1997	1998	1999
Sewage Treatment	9	11	14
Sand washing / Quarry	4	3	7
Landfill	2	–	2
Industrial	2	1	1
Fish Farm	1	1	–
Storm Water	7	10	15
Vehicle Wash	–	1	1
Filling Station / Oil Distribution	3	1	2
Food Processing	1	–	1
Total	29	28	43

Table 16 – Details of Sampling of Effluents Londonderry Area 1997, 1998 & 1999

Nature of Effluent	Number of Samples Taken			Number of Samples found to be satisfactory			Number of Samples found to be unsatisfactory		
	1997	1998	1999	1997	1998	1999	1997	1998	1999
Farm Wastes	8	7	18	–	–	–	8	7	18
Sewage	3	2	2	–	–	–	3	2	2
Trade Wastes	3	4	4	–	–	–	3	4	4
Others	1	–	–	–	–	–	1	–	–
Totals	15	13	24	–	–	–	15	13	24

Table 17 – Details of Sampling of Effluents Moville Area 1997, 1998 & 1999

Nature of Effluent	Number of Samples Taken			Number of Samples found to be satisfactory			Number of Samples found to be unsatisfactory		
	1997	1998	1999	1997	1998	1999	1997	1998	1999
Farm Wastes	6	4	4	–	–	–	6	4	4
Sewage	4	4	1	–	–	–	4	4	1
Trade Wastes	1	2	2	–	–	–	1	2	2
Totals	11	10	7	–	–	–	11	10	7

Table 18 – Water Pollution Control Inspections & Pollution Incidents Londonderry Area 1997/1999

Nature of Effluent	Number of Samples Taken			Number of Samples found to be satisfactory			Number of Samples found to be unsatisfactory		
	1997	1998	1999	1997	1998	1999	1997	1998	1999
Agricultural Wastes	1660	1583	1545	67	55	79	65	51	48
Sewage	189	164	123	27	19	24	–	–	–
Industrial Trade Wastes	52	68	67	21	32	34	18	21	11
Oil Discharges	21	14	25	6	2	6	6	2	3
Others	37	30	29	2	3	4	2	3	4
Totals	1959	1859	1789	123	111	147	91	77	66

Table 19 – Water Pollution Control Inspections and Pollution Incidents Merville Area 1997/1999

Nature of Effluent	Number of Samples Taken			Number of Samples found to be satisfactory			Number of Samples found to be unsatisfactory		
	1997	1998	1999	1997	1998	1999	1997	1998	1999
Agricultural Wastes	503	481	469	24	18	24	21	18	24
Sewage Wastes	41	37	38	10	6	9	3	3	4
Industrial & Trade Wastes Discharges	32	51	47	6	4	2	6	4	2
Totals	576	569	554	40	28	35	30	25	30

Table 22a – Details of Prosecutions 1997

Nature of Offence	Charges Initiated By					
	Commission's Staff		Royal Ulster Constabulary and Security Forces		Garda Siochana	
	Successful	Unsuccessful	Successful	Unsuccessful	Successful	Unsuccessful
1. Angling without a licence	2	–	–	–	–	–
2. Angling during close time	3	–	–	–	–	–
3. Angling in prohibited area	3	1	–	–	–	–
4. Unlawful angling	1	–	–	–	–	–
5. Possession of gaff or illegal instrument	–	–	–	–	–	–
6. Snatching offences	5	–	–	–	–	–
7. Trespass on a Several Fishery	–	–	–	–	–	–
8. Using a net in a prohibited area	3	–	–	–	–	–
9. Possession/use of unlawful net	88	17	2	–	4	–
10. Fishing a net during close or suspended period	41	7	–	–	1	–
11. Assaulting/impeding an authorised person	24	1	1	–	–	–
12. Unlawful possession of fish	18	–	–	–	–	–
13. Using a boat/vehicle as an aid to an offence	26	0	1	–	–	–
14. Exceeding breaking strain	–	–	–	–	–	–
15. Permitted deleterious matter to enter a river	–	–	–	–	–	–
16. Salmon dealing offences	–	–	–	–	–	–
17. Stopping fish from entering fish pass freely	14	–	–	–	–	–
Total Charges	228	26	4	–	5	–

Tables 22b – Details of Prosecutions 1998

Nature of Offence	Charges Initiated By					
	Commission's Staff		Royal Ulster Constabulary and Security Forces		Garda Síochána	
	Successful	Unsuccessful	Successful	Unsuccessful	Successful	Unsuccessful
1. Angling without a licence	4	–	–	–	–	–
2. Angling during close time	2	–	–	–	–	–
3. Angling in prohibited area	–	–	–	–	–	–
4. Unlawful angling	4	–	–	–	–	–
5. Possession of gaff or illegal instrument	2	–	–	–	–	–
6. Snatching offences	2	–	–	–	–	–
7. Trespass on a Several Fishery	4	2	–	–	–	–
8. Using a net in a prohibited area	1	–	–	–	–	–
9. Possession/use of unlawful net	73	7	–	–	1	2
10. Fishing a net during close or suspended period	18	5	–	–	–	1
11. Assaulting/impeding an authorised person	32	4	–	–	–	–
12. Unlawful possession of fish	13	1	–	–	–	–
13. Using a boat/vehicle as an aid to an offence	11	2	–	–	1	–
14. Exceeding breaking strain	–	–	–	–	–	–
15. Permitted deleterious matter to enter a river	–	–	–	–	–	–
16. Salmon dealing offences	–	–	–	–	–	–
17. Stopping fish from entering fish pass freely	–	–	–	–	–	–
Total Charges	166	21	–	–	2	3

Tables 22c – Details of Prosecutions 1999

Nature of Offence	Charges Initiated By					
	Commission's Staff		Royal Ulster Constabulary and Security Forces		Garda Síochána	
	Successful	Unsuccessful	Successful	Unsuccessful	Successful	Unsuccessful
1. Angling without a licence	4	11	–	–	–	–
2. Angling during close time	2	–	–	–	–	–
3. Angling in prohibited area	4	–	–	–	–	–
4. Unlawful angling	–	–	–	–	–	–
5. Possession of gaff or illegal instrument	19	4	–	–	–	–
6. Snatching offences	11	–	–	–	–	–
7. Trespass on a Several Fishery	1	–	–	–	–	–
8. Using a net in a prohibited area	1	–	–	–	–	–
9. Possession/use of unlawful net	29	–	–	–	5	–
10. Fishing a net during close or suspended period	2	1	–	–	1	–
11. Assaulting/impeding an authorised person	32	4	–	–	–	–
12. Unlawful possession of fish	6	1	–	–	3	–
13. Using a boat/vehicle as an aid to an offence	–	–	–	–	–	–
14. Exceeding breaking strain	–	–	–	–	–	–
15. Permitted deleterious matter to enter a river	–	–	–	–	–	–
16. Salmon dealing offences	–	–	–	–	–	–
17. Stopping fish from entering fish pass freely	–	–	–	–	–	–
Total Charges	111	21	–	–	9	–

Table 23a – 1997 Seizures

Engines	Nets	Rods & Reels	Boats	Dinghies	Gaffs	CB Radios	Fish
FFC565	2	57	2	–	–	381	–
RUC	20	–	–	–	–	–	–
Garda	23	–	1	–	–	–	49
Angling Clubs	73	–	–	–	–	–	10
Total	681	2	58	2	–	–	440

Table 23b – 1998 Seizures

Engines	Nets	Rods & Reels	Boats	Dinghies	Gaffs	Fish
FFC402	2	19	–	1	227	–
RUC	–	–	–	–	–	–
Garda	17	–	2	–	–	6
Angling Clubs	61	5	1	1	–	6
Totals	480	7	22	1	1	239

Tables 23c – 1999 Seizures

Engines	Nets	Rods & Reels	Boats	Dinghies	Gaffs	Fish
FFC333	12	41	2	–	118	–
RUC	8	1	–	2	–	4
Garda	13	–	1	–	–	8
Angling Clubs	45	9	1	–	–	28
Totals	399	22	43	4	–	158

Table 24 – Rod Licences 1997/999

Description	1997 No. of Licences	1997 Licence Duty	1998 No. of Licences	1998 Licence Duty	1999 No. of Licences	1999 Licence Duty
Season	3116	56,088.00	3287	59,166.00	3108	62,160.00
Juve-e	952	8,568.00	988	8,892.00	808	8,080.00
Endorsement	930	13,252.50	950	13,537.50	951	15,691.50
Fourteen – Day	91	1,110.20	146	1,781.20	115	1,725.00
One – Day	1016	3,251.20	1710	5,472.00	1690	6,760.00
Totals	6105	£82,269.90	7081	£88,848.70	6672	£94,416.50

Table 25 – Angling Permits 1997/1999

Type of Permit	1997 No. of Permits	1997 Total Fees	1998 No. of Permits	1998 Total Fees	1999 No. of Permits	1999 Total Fees
River Foyle	172	£1720	190	£1900	139	£1390
River Finn	241	£3615	281	£4215	253	£3795

Table 26 – Net Licences 1997, 1998 & 1999

Description of Licence	No. of Licences Sold	1997		No. of Licences Sold	1998		No. of Licences Sold	1999	
		£ Licence Fee	£ Licence Duty Paid		£ Licence Fee	£ Licence Duty Paid		£ Licence Fee	£ Licence Duty Paid
Bag	–	–	–	–	–	–	–	–	–
Draft (River Foyle)	50	196	9,800	48	196	9,408	42	196	8,232
Draft (Fixed)	–	–	–	–	–	–	–	–	–
Draft (River Roe)	1	207	207	1	207	207	1	207	207
Draft (Culdaff Estuary)	–	–	–	–	–	–	–	–	–
Drift (Lough Foyle)	11	276	3,036	11	276	3,036	9	276	2,848
Drift (Lough & Sea)	76	302	22,952	79	302	23,858	79	302	23,858
Drift (Sea)	19	276	5,244	20	276	5,520	20	276	5,520
Totals	157	–	£41,239	159	–	£42,029	151	–	£40,665

Table 27 – Salmon Dealers Licences 1997/1999

Residence of Dealer	No. of Licences Issued 1997	No. of Licences Issued 1998	No. of Licences Issued 1999
Republic of Ireland	10	10	10
Northern Ireland	21	20	18
Totals	31	30	28



The Foyle Fisheries Commission Annual Report 1997-1999

Financial Statements 30 September 1997

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Foreword to the Financial Statements

History of the Commission and Background Information

The Foyle Fisheries Commission was established by the Foyle Fisheries Act 1952 and the Foyle Fisheries Act (Northern Ireland) 1952 to provide protection, conservation and improvement of the Fisheries in the Foyle Area.

In 1993 KCI Management Consultants were approached to review the operations and activities of the Commission. Their recommendations arising from this review, which were fully accepted by the Ministers with responsibility for the Commission, indicated that the role of the Commission should be extended to include:

- the development of the salmon and inland fisheries for the Foyle System;
- the licensing of marine aquaculture;
- the promotion, development and improvement of facilities for angling, including sea angling, to provide a contribution to the economic development of the North West of Ireland.

Principal Activities

The Commission operates throughout the Foyle Catchment in Counties Donegal, Londonderry and Tyrone and is responsible to the Minister for the Marine and Natural Resources and the Department of Agriculture for Northern Ireland now known as the Department of Agriculture and Rural Development for Northern Ireland.

During the year the commission has continued with its Conservation and Protection duties and has moved significantly towards achieving the recommendations of the KCI review.

The Commission also continued to develop its collection of information on the salmonid stocks of the system and the quality and extent of the riverine habitats available to them. This data forms the basis of the targeting, refinement and introduction of mechanisms and procedures to improve conservation and protection of the stocks.

Data collection facilities have been extended and include the provision of a new fish pass and counter on Sion Mills Weir and a new crump weir and counter on the River Roe at Limavady. Both of these facilities were funded by the EU Special Programme for Peace and Reconciliation Salmonid Enhancement Programme.

Results for the Year

The Foyle Fisheries Commission is an on-vote cross-border institution whose annual operating deficit is fully funded by the Department of the Marine and Natural Resources in the Republic of Ireland and the Department of Agriculture for Northern Ireland now known as the Department of Agriculture and Rural Development for Northern Ireland.

The Commission's net cost of operation was STG£499430 (1996 STG£549273) and the results for the year are more fully set out on page 8.

Performance Targets

The Annual Reports and Accounts Guidance for Non-Departmental Public Bodies (NDPB) (published May 1996) requires the reporting of financial performance against key targets. As the activities of the Foyle Fisheries Commission do not correlate with measuring its performance against financial targets, the Commissioners have not reported performance targets in these accounts. The Annual Reports and Accounts Guidance for NDPBs require in these circumstances that strategic objectives be reported upon and these are set out in the Annual Report.

Important events occurring after the year end

During 1999 the Commission progressed the development of its plans for new headquarters. A Feasibility Study had been undertaken between 1997 and 1998 which identified a suitable site in the ownership of Derry City Council. Approaches to the Council confirmed their willingness to sell it to the Commission. The Feasibility Study and the availability of the site was used as the basis of a successful bid for Interreg funding. Work continued on the purchase of the site and the finalisation of plans for the replacement headquarters. These headquarters were completed in 2000 and regional headquarters were opened in Carlingford village in January 2001 to assist the agency fulfil its role in the Foyle and Carlingford areas. This extended role includes fisheries development, shell fisheries, the licensing and development of aquaculture and the development of marine tourism.

Fixed Assets

Details of the movements in fixed assets are set out in note 10 to the Financial Statements.

The Commission does not believe that there is any material difference between the market and book value of its fixed assets.

Commission And Foyle Advisory Council Members

The members of the Commission who served during the year were

Mr M Mullen (Chairman)
 Mr JS Allister
 Miss E Kennedy
 Mr JD Houston

The members of the Foyle Advisory Council who served during the year were

Mr B McDermott (Chairman)	Dr I Gordon	Mr D Desmond	Mr D Campbell
Mr F Curran (Vice Chairman)	Mr C Gibson	Mr DG Doherty	Mr T Crawford
Mr R Rodgers (Secretary)	Mr T Howard	Mr L Mackie	Mr W Doherty
Mr AEF Allen	Mr RR Harron	Mr L Mackie	Mr J Doherty
Mr R Alexander	Mr J Hadden	Mr L Thompson	Mr J Mackin
Lady R Brookeborough	Mr H Johnston	Mr R Tattersall	Mr S Maxwell
Mr S Beattie	Mr G Kelly	Mr D Wilde	Mr E Mullan
Mr R Blakiston Houston	Mr H Lusby	Mr M McCrea	Mr J Mullan
Mr M Boyce	Mr J Lynch	Mr R McBrine	Mr R Scott
Mr F McGurke	Mr J O'Donnell	Mr B Ronan	

The British/Irish Agreement Act 1999 and the North/South (Implementation Bodies) (Northern Ireland) 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 FCILC has two operational Agencies, the Loughs Agency and the Lights Agency. The approval of these financial statements is the responsibility of the Loughs Agency. The Board Members of the Loughs Agency at the date of this report are

Mr P Savage (Chairperson)	Mr D Blakiston Houston
Lord Cooke of Islandreagh	Mr A Morgan
Mr J Allen	Mr F Feely
Mr K Anderson	Dr P Griffin
Ms S Logue	Ms S Tyrrell
Mr J Martin	Mr A Ward

Disabled Persons

The Commission follows the code of practice of the NI Civil Service and the ROI Civil Service.

Health and Safety

The Commission has taken appropriate measures to ensure that it complies in all respects with the Health and Safety guidance and legislation and all its relevant locations in Northern Ireland and in the Republic of Ireland.

The Commission's safety policy complies with the safety requirements laid down by the Department of Agriculture and Rural Development for Northern Ireland and also with the Safety, Health and Welfare at Work Act 1989 in the Republic of Ireland and the Commission makes every effort to maintain a reasonable and satisfactory standard of health and safety in the discharge of its duties on both land and on water.

Employee Involvement

The Commission operates regular staff briefings and an annual Staff Conference which is attended by Commissioners.

Payment to Suppliers

The Commission is committed to the prompt payment of bills for goods and services received.

Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or the presentation of a valid invoice or similar demand, whichever is later.

During the year 96.65% of bills were paid within this standard.

Financial Statements

These Financial Statements have been prepared as required by Section 5 of the Foyle Fisheries Act 1952 and Section 5 of the Foyle Fisheries Act (Northern Ireland) 1952 and have been drawn up in accordance with the direction given by the Department of Finance and Personnel for Northern Ireland in respect of accounting years ending on or after 30 September 1997. The Accounts Direction has also been adopted by the Department of the Marine and Natural Resources in the Republic of Ireland in respect of the preparation of annual financial statements for the Foyle Fisheries Commission.

The relevant responsibilities of the Accounting Officer are set out on pages 4 and 5. These responsibilities include the requirements to keep proper accounting records and an effective system of internal financial control. The Accounting Officer reports that the operation of the Commission's nominal ledger during the year did not function in a manner sufficient to enable periodic and annual draft financial statements to be extracted with reasonable accuracy. The Accounting Officer has since taken the necessary steps to ensure that the accounting system is

now operating in a manner which meets his relevant responsibilities in respect of accounting records and ensuring an effective and reliable system of internal financial control.

Year 2000

Action has been taken to address the potential impact on the Commission's IT systems of the Year 2000 problem. Arrangements to have the Commission's IT systems upgraded are in hand and those systems will be fully compliant for the Year 2000.

Future Developments

There are no significant future developments in Commission activities which are not included in the Annual Report which accompanies these Financial Statements.

Auditors

The Auditors, Brian McDaid and Company, were appointed jointly by the Department of the Marine and Natural Resources and the Department of Agricultural and Rural Development. With the enactment of the North/South Cooperation (Implementation Bodies) (Northern Ireland) Order 1999 and the British/Irish Agreement Act 1999 the responsibility for auditing the accounts of the Loughs Agency passed to the Northern Ireland Audit Office and the Irish Audit Office.

RJD Anderson
Chief Executive
13 March 2002

Statement of the Commission's and Chief Executive's Responsibilities

Under the parallel Foyle Fisheries Acts 1952, the Commission is required to furnish an annual statement of its accounts to the Department of Agriculture for Northern Ireland and also to the Minister of the Marine and Natural Resources in the Republic of Ireland.

For years ending on or after 30 September 1997 the Department of Agriculture for Northern Ireland has directed the Commission to prepare a Statement of Accounts for each financial year in the form and on the basis set out in the Accounts Direction. The Accounts Direction, which has been approved by the Department of Finance and Personnel for Northern Ireland, have also been adopted by the Department of the Marine and Natural Resources for the purposes of preparing the annual accounts of the Foyle Fisheries Commission. The Accounts are prepared on an accruals basis and must give a true and fair view of the Commission's affairs at the year end and of its income and expenditure and cash flows for the financial year then ended.

In preparing the accounts, the Commission is required to:

- Observe guidance issued by the Department of Finance and Personnel and the Department of the Marine and Natural Resources, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Commission will continue in operation.

The Accounting Officer for the Department of Agriculture for Northern Ireland and the Accounting Officer for the Department of the Marine and Natural Resources in the Republic of Ireland have designated the Chief Executive of the Foyle Fisheries Commission as the Accounting Officer for the Commission. His relevant responsibilities as Accounting Officer, including his responsibilities for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Accounting Officer's Memorandum in "Government Accounting in Northern Ireland" issued by the Department of Finance and Personnel.

RJD Anderson
Chief Executive
13 March 2002

Statement on the System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Foyle Fisheries Commission.

The system can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, administrative procedures including the segregation of duties, and a system of delegation of accountability. In particular, it includes:

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Commissioners;
- regular reviews by the Commissioners of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital investment control guidelines;
- as appropriate, formal project management disciplines.

The Department of Agriculture and Rural Development for Northern Ireland and the Department of the Marine and Natural Resources for the Republic of Ireland have internal audit departments which provide internal audit services to the Commission. Written reports and recommendations are made to improve the adequacy and effectiveness of the Commission's system of internal financial control. The effectiveness of the system of internal control is also contributed to by contributions from the Commission's own staff and also by comments made by the external auditors in their management letter and other reports.

RJD Anderson
Accounting Officer
13 March 2002

Auditors' Report

We have audited the financial statements of the Foyle Fisheries Commission for the year ended 30 September 1997 which 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 set out on pages 11 to 18. These financial statements have been prepared under the Historical Cost Convention, as modified by the revaluation of certain fixed assets, and the Accounting Policies as set out on pages 11 and 12 and the Accounts Direction as set out on pages 19 to 21.

Respective Responsibilities of the Chief Executive and the Auditors

As described on page 4, the Chief Executive is responsible for the preparation of financial statements and ensuring the regularity of financial transactions. The Chief Executive is also responsible for the preparation of a Foreword. Our responsibility as independent auditors is to audit the financial statements in accordance with relevant legal and regulatory requirements in Northern Ireland and the guidelines issued by the Auditing Practices Board.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Foyle Fisheries Act 1952 as amended and the Foyle Fisheries (Northern Ireland) Act 1952 as amended and the Accounts Direction made thereunder by the Department of Finance and Personnel and adopted by the Department of the Marine and Natural Resources and whether in all material respects, the income and expenditure have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. We also report, if in our opinion, the Foreword is not consistent with the financial statements, if the Commission has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

Basis of Opinion

We conducted our audit in accordance with Auditing Standards issued by Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Chief Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission's circumstances consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurances that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error and that, in all material respects, the income and expenditure have been applied for the purposes intended by Parliament and the financial transactions

conform to the authorities which govern them. However, the evidence available to us was limited because, as explained in Note 1 to the financial statements, no actuarial review has been commissioned since 1993 at which time the accrued pension liability was STG£1308900. As a result we were unable to assess whether the current provision of STG£322588 is sufficient. Any adjustment to this figure may have a significant effect on the operating results.

In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Disclaimer of Opinion on Financial Statements

Because of the possible effect of the limitation in evidence available to us in respect of the Superannuation Scheme, we are unable to form an opinion as to whether the financial statements give a true and fair view of the state of the Commission's affairs as at 30 September 1997 and of its deficit for the year then ended. In all other respects, in our opinion, the financial statements have been properly prepared in accordance with the Foyle Fisheries Act 1952 as amended and the Foyle Fisheries (Northern Ireland) Act 1952 as amended and with the Accounts Direction issued by the Department of Finance and Personnel.

In respect alone of the limitation of our work relating to the Superannuation Scheme, we have not obtained all the information and explanations that we considered necessary for the purposes of our audit.

Other Opinions

In all material respects, in our opinion, the income and expenditure have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

The financial statements and accounting records presented to us by the Commission for the purposes of our audit contained errors in relation to the amounts at which Income, Expenditure, Assets and Liabilities were stated. The errors arose as a result of a breakdown in the Commission's accounting system. Therefore proper accounting records were not maintained on a timely and consistent basis. However, the Commission subsequently reconstructed its accounting records from its prime sources and appropriate adjustments were made to remedy the errors arising. Adequate evidence was therefore obtained by us in order to give our opinion on the financial statements.

Brian McDaid and Company
Chartered Accountants
and Registered Auditors

30 October 2002

19 Clarendon Street
Londonderry
BT48 7EP

Financial Statements

Income and Expenditure Account for the year ended 30 September 1997

Income	Notes	Continuing Activities	
		1997	1996
		STG£	STG£
Ordinary Income	3	133507	157049
EU and Government Grants Released	4	131872	70186
Profit on Disposal of Fixed Assets		–	27509
Agency Work	5	144571	145631
Insurance Claim	6	13147	–
		423097	400375
Expenditure			
Staff Costs	7	463967	420934
Administration Expenses	8	333870	354580
Loss on Currency Exchange		14375	3039
Fair Employment Agency Costs	9	(4582)	80000
Depreciation	10	107986	80400
Bank Interest and Charges		6911	10695
		922527	949648
Operating Deficit For Year Before Notional Cost of Capital		(499430)	(549273)
Notional Cost of Capital	11	(39287)	(30842)
Operating Deficit For Year		(538717)	(580115)
Credit for Notional Interest		39287	30842
Amount Transferred To Deficit Account	12	(499430)	(549273)

Statement of Total Recognised Gains and Losses

	1997	1996
	STG£	STG£
Deficit for Year	(499430)	(549273)
Unrealised (Deficit)/Surplus on Revaluation of Fixed Assets	(1009)	21291
Total Recognised Losses for the year	<u>(500439)</u>	<u>(527982)</u>

All losses are derived from continuing activities.

The notes on pages 11 to 18 form a part of these financial statements.

Approved by the Board of the Loughs Agency of the FCILC on 13 March 2002.



Chairman



Chief Executive

Balance Sheet as at 30 September 1997

	Notes	30 September 1997 STG£	30 September 1996 STG£
Tangible Fixed Assets	10	492351	438359
Current Assets			
Sundry Debtors and Prepayments	13	437256	495086
Cash at Bank and on Hand		84450	8352
		<u>521706</u>	<u>503438</u>
Current Liabilities			
Sundry Creditors and Accruals	14	(180402)	(136172)
Bank Advances		(63685)	(113348)
		<u>(244087)</u>	<u>(249520)</u>
Net Current Assets		277619	253918
Total Assets Less Current Liabilities		769970	692277
Deferred Income And Provisions			
Capital Grants	15	(410995)	(351968)
Superannuation Scheme	16	(322588)	(302913)
		<u>(733583)</u>	<u>(654881)</u>
Net Assets		36387	37396
Represented by:			
Accumulated Revenue Account	12	–	–
Revaluation Reserve	17	36387	37396
		<u>36387</u>	<u>37396</u>

The notes on pages 11 to 18 form a part of these financial statements.

Approved by the Board of the Loughs Agency of the FCILC on 13 March 2002.



Chairman



Chief Executive

Cash Flow Statement for the Year Ended 30 September 1997

	1997 STG£	1996 STG£
Net Cash Outflow from Operations (Note 21)	(413431)	(450264)
Returns on Investments and Servicing of Finance		
Bank Interest and Charges	(6911)	(10695)
Net Inflow/(Outflow) from Superannuation		
Employer's Contributions	82822	
Employees' Contributions	19232	
Pension Payments Made	(82379)	
	<hr/>	
	19675	(10712)
Net (Outflow) from Capital Expenditure		
Purchase of Tangible Fixed Assets	(164955)	
Sale of Tangible Fixed Assets	–	
	<hr/>	
	(164955)	(104805)
Net Inflow From Grant in Aid and Eu, Sep and Government Grants		
Grant in Aid	567807	
EU, SEP and Government Grants Received	123576	
	<hr/>	
	691383	702328
Net Cash Inflow	<hr/> 125761 <hr/>	<hr/> 125852 <hr/>

Notes to the Accounts

1. Superannuation Scheme

The Commission operates a defined benefit pension scheme for former employees which provides for benefits based on final pensionable pay.

An actuarial review of the scheme has not been carried out since 1993 at which time the accrued pension liability was calculated at STG£1308900.

Whilst the Commission is obliged to meet all future pension commitments, no provision for any obligation in excess of STG£322588 has been made in these Accounts.

The funds attributable to the pension scheme are retained within the Commission and used for the general purposes of the Commission.

2. Accounting Policies

(a) Basis of Accounting

The Accounts have been prepared under the historical cost convention as modified by the revaluation of fixed assets.

(b) Fixed Assets and Depreciation

Fixed assets are stated in the Balance Sheet at cost or valuation less depreciation at annual rates calculated to write off the cost/valuation of the assets over their estimated useful lives.

The rates at present in use are as follows:

Land and Buildings	4%	Straight Line
Patrol Boat Lough Braden	15%	Straight Line
Other Floating Equipment and Plant	10, 15-33.3%	Straight Line
Motor Vehicles	25%	Straight Line
Nets and Miscellaneous Gear	15-25%	Straight Line

(c) Deficit Funding

The deficit is funded jointly by the Department of Agriculture and Rural Development for Northern Ireland and the Department of the Marine and Natural Resources for the Republic of Ireland.

(d) Currency

The Accounts are denominated in STG£. The gain/loss on exchange which arises from transactions affected in IR£ is deducted from/added to that part of the Commission's deficit which is funded by the Minister for the Marine in the Republic of Ireland.

(e) Pension Costs

The Foyle Fisheries Commission, 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 employees. Where a provision exists for a beneficiary, any pension paid is charged firstly against this provision. Should the provision be exhausted, the cost of any pension paid is charged to the Revenue Account.

(f) EU and Government Grants

EU and Government Grants are released to Revenue Account on the same basis as the assets to which they relate are depreciated.

(g) Cost of Capital

The Income and Expenditure Account includes the notional cost of capital employed by the Commission, calculated at 6% of Total Assets less Current Liabilities, less interest already charged during the year.

3. Operating Income

	1997	1996
	STG£	STG£
Normal Activities		
Licenses, Permits and Rates Income		
Licence Duties	123508	123477
Permits and Rental Fees	6242	6237
Fish Dealer Licenses	918	2582
Fishery Rates	979	1008
	<u>131647</u>	<u>133304</u>
Other Activities		
Pollution Compensation (Written Off)/Received	(10000)	5629
Seized Gear Written Off	(966)	-
Fines and Costs Recovered	10231	12690
Sundry Receipts	2595	3110
Boat Hire	-	2316
	<u>1860</u>	<u>23745</u>
Summary	<u>133507</u>	<u>157049</u>
4. Eu And Government Grants Released		
Capital Grants (Note 15)	88549	70186
Revenue Grants	43323	-
	<u>131872</u>	<u>70186</u>
5. Agency Work		
	1997	1996
	STG£	STG£
Bailiffing Duties for DARD	7638	7638
Pollution Control for DENI	136933	137993
	<u>144571</u>	<u>145631</u>
6. Insurance Claim	<u>13147</u>	<u>-</u>

The above sum was received in respect of bomb damage compensation to the Commission's former premises based at Victoria Road and has been carried forward unspent for a number of years. Because of the move to the Commission's new premises, the sum of STG£13147 has now been transferred to the Revenue Deficit Account.

7. Staff Costs

	1997	1996
	STG£	STG£
Wages and Salaries	449052	418033
Staff Benefits	10059	–
Ex Gratia Payments	1050	–
Staff Training	3806	2901
	<u>463967</u>	<u>420934</u>

The Chief Executive is permanently employed and received emoluments of STG£41244 for the year ended 30 September 1997.

8. Administrative Expenses

	1997	1996
	STG£	STG£
Advertising	6575	14952
Light and Heat	3696	4919
Telephone	12911	15775
Rent and Rates	5494	5575
Insurance	27139	27866
Audit and Accountancy	29172	13691
Motor Vehicle Expenses	32272	26394
Boat Stores	9117	6804
Boat Maintenance	14949	21601
Legal Costs and Outlay	15408	39931
Printing and Stationery	5275	5957
Research Programme	4147	5887
Non Recoverable VAT	19807	8043
Licence Dealers Commission	4935	4505
SEP Running Costs	3372	–
Equipment Scrapped	1968	–
Maintenance and Repairs	4966	5532
Miscellaneous	1696	9024
Travelling Expenses	48149	68697
Pension Payments	82822	69427
	<u>333870</u>	<u>354580</u>

9. Fair Employment Agency Costs

	1997 STG£	1996 STG£
Opening Provision	80000	–
Provision made during Year	–	80000
	<u>80000</u>	<u>80000</u>
Payments made during Year	(40500)	–
	<u>39500</u>	<u>80000</u>
Closing Provision	(34918)	(80000)
Overprovision Written Back	(4582)	–

10. Tangible Fixed Assets

Valuation	Lough Braden STG£	Motor Vehicles STG£	Land and Buildings STG£	Plant and Equipment STG£	Total STG£
At 1 October 1996 as previously reported	352832	104734	19511	142504	619581
Opening Revaluation	12878	3642	12211	(698)	28033
As Restated	<u>365710</u>	<u>108376</u>	<u>31722</u>	<u>141806</u>	<u>647614</u>
Additions	12823	30266	–	121866	164955
Assets Scrapped	–	(9426)	(33)	(33931)	(43390)
	<u>378533</u>	<u>129216</u>	<u>31689</u>	<u>229741</u>	<u>769179</u>
Closing Revaluation	5224	1015	–	(64)	6175
At 30 September 1997	<u>383757</u>	<u>130231</u>	<u>31689</u>	<u>229677</u>	<u>775354</u>
Depreciation					
At 1 October 1996 as previously reported	97152	45436	1651	58274	202513
Opening Adjustments	3546	3190	283	(277)	6742
As Restated Charge for Year Depreciation	<u>100698</u>	<u>48626</u>	<u>1934</u>	<u>57997</u>	<u>209255</u>
on Disposals	54849	24887	137	28113	107986
Closing Adjustments	–	(9426)	(18)	(31978)	(41422)
	<u>6868</u>	<u>925</u>	<u>(162)</u>	<u>(447)</u>	<u>7184</u>
	<u>162415</u>	<u>65012</u>	<u>1891</u>	<u>53685</u>	<u>283003</u>
Net Book Valuation					
30 September 1997	<u>221342</u>	<u>65219</u>	<u>29798</u>	<u>175992</u>	<u>492351</u>
30 September 1996	<u>265012</u>	<u>59750</u>	<u>29788</u>	<u>83809</u>	<u>438359</u>

11. Notional Cost Of Capital

	1997	1996
	STG£	STG£
Total Assets less Current Liabilities	769970	692277
Notional Charge @ 6%	46198	41537
Less: Actual Charges Incurred	(6911)	(10695)
	<u>39287</u>	<u>30842</u>

12. Accumulated Revenue Account

	1997			1996
	DOMNR	DARD	Total	Total
	STG£	STG£	STG£	STG£
Accumulated Opening Deficit	2442560	2386896	4829456	4280183
Deficit for Year	256902	242528	499430	549273
Accumulated Closing Deficit	<u>2699462</u>	<u>2629424</u>	<u>5328886</u>	<u>4829456</u>
Financed By:				
Opening Grants Received	2269884	2193994	4463878	4051907
Grants Received during Year	274807	293000	567807	411971
Grants Receivable at Year End	154771	142430	297201	365578
	<u>2699462</u>	<u>2629424</u>	<u>5328886</u>	<u>4829456</u>

13. Sundry Debtors And Prepayments

	1997	1996
	STG£	STG£
Sales Ledger Debtors	35172	43277
Prepayments	18573	21656
DENI for Pollution Control	36570	38835
DARD for Bailiffing Duties	7638	7638
	<u>97953</u>	<u>111406</u>
Other Debtors		
Deficit Fund Grants Receivable (Note 12)	297201	365578
EU Surveillance Grant	19492	18102
SEP Grant	22610	-
	<u>339303</u>	<u>383680</u>
Total	<u>437256</u>	<u>495086</u>

14. Sundry Creditors and Accruals		
	1997	1996
	STG£	STG£
Purchase Ledger Creditors	61782	14404
Fair Employment Agency Compensation	34918	80000
Accrued Expenses	29019	41765
Building Fund DANR	53051	–
Miscellaneous	1632	–
	<u>180402</u>	<u>136172</u>
15. Grant Income		
	1997	1996
	STG£	STG£
(i) EU and Government Grants		
Opening Balance	351968	314570
Received during Year	29832	89482
Receivable at Year End	19492	18102
	<u>401292</u>	<u>422154</u>
Released to Revenue Account	(82808)	(70186)
Closing Balance	<u>318484</u>	<u>351968</u>
(ii) Salmon Enhancement Programme		
Opening Balance	–	–
Received during Year	75642	–
Receivable at Year End	22610	–
	<u>98252</u>	<u>–</u>
Released to Revenue Account	(5741)	–
Closing Balance	<u>92511</u>	<u>–</u>
Summary		
Released to Revenue		
EU and Government Grants	82808	70186
SEP Grants	5741	–
	<u>88549</u>	<u>70186</u>
Closing Balance		
EU and Government Grants	318484	351968
SEP Grants	92511	–
	<u>410995</u>	<u>351968</u>

16. Superannuation Scheme

	1997	1996
	STG£	STG£
Opening Balance	302913	313625
Employees' Contributions	19232	18790
Commission's Contributions	19232	18790
Contributions to Pensions by Commission	63590	50637
	<u>404967</u>	<u>401842</u>
Payments during Year		
Annual Pensions	63590	50637
Lump Sum Payment	18789	48292
	<u>82379</u>	<u>98928</u>
Closing Balance	<u>322588</u>	<u>302913</u>
Revenue Account Charge		
Commission's Contribution for Staff	19232	18790
Commission's Payments to Pensioners	63590	50637
	<u>82822</u>	<u>69427</u>

17. Revaluation Reserve

	1997	1996
	STG£	STG£
Opening Balance	37396	16105
Unrealised (Deficit)/Surplus on Revaluation of Fixed Assets	(1009)	21291
Closing Balance	<u>36387</u>	<u>37396</u>

18. Capital Commitment

	1997 STG£	1996 STG£
Contracted for	Nil	Nil
Authorised by Commission by not yet contracted for	Nil	Nil

19. Related Party Transactions

There were no related party transactions during the year.

20. Operational Activities Attracting Fees and Charges

	1997			1996		
	Income £	Cost £	Deficit £	Income £	Cost £	Deficit £
Conservation, protection, improvement and management of salmon and inland fisheries	278526	777956	(499430)	254804	804077	(549273)
Pollution prevention, selection and investigation	136933	136933	Nil	137933	137933	Nil
Bailiffing	7638	7638	Nil	7638	7638	Nil
Total	423097	922527	(499430)	400375	949648	(549273)

21. Cash Flow Notes

	1997 STG£	1996 STG£
Reconciliation of Operating Results to Net Cash Inflow/Outflow from Operating Activities		
Deficit for Year Transferred to Revenue Account	(499430)	(549273)
Grants Released	(88549)	(70186)
Assets Scrapped	1968	–
Depreciation	107986	80400
Decrease in Debtors	13453	14713
Increase in Creditors	44230	90896
Actual Interest Paid	6911	10695
Profit on Sale of Fixed Assets	–	(27509)
Net Cash Flow from Operations	<u>(413431)</u>	<u>(450264)</u>
Reconciliation of Net Cash Inflow/(Outflow) to Movement in Net Funds		
Increase in Cash in Year	<u>125761</u>	<u>125852</u>
Explained as Follows:		
Net Funds at 1 October	(104996)	(230848)
Net Funds at 30 September	<u>20765</u>	<u>(104996)</u>
Change	<u>125761</u>	<u>125852</u>
Eu, Sep and Government Grants Received		
Opening Amounts Due	18102	200875
Claimed for Year	<u>147576</u>	<u>107584</u>
	165678	308459
Closing Amounts Due	<u>(42102)</u>	<u>(18102)</u>
Amount Received	<u>123576</u>	<u>290357</u>

Appendix – Accounts Direction

Accounts Direction given by the Department of Agriculture and Rural Development for Northern Ireland with the approval of the Department of Finance and Personnel and adopted by the Department of the Marine and Natural Resources in accordance with the Foyle Fisheries Act (Northern Ireland) 1952 and the Foyle Fisheries Act 1952.

1. The Foyle Fisheries Commission shall prepare accounts for the year ended 30 September 1997, and for each succeeding year thereafter comprising:
 - (a) a foreword;
 - (b) an income and expenditure account;
 - (c) a balance sheet;
 - (d) a cash flow statement; and
 - (e) a statement of total recognised gains and losses, including such notes as may be necessary for the purposes referred to in the following paragraphs.
2. The 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 end of the financial year.
3. Subject to this requirement, the accounts shall be prepared in accordance with:
 - (a) generally accepted accounting practice in the United Kingdom (UK GAAP);
 - (b) the disclosure and accounting requirements contained in “The Fees and Charges Guide” (in particular those relating to the need for appropriate segmental information for services or forms of service provided) and in other guidance which the Department of Finance and Personnel may issue from time to time in respect of accounts which are required to give a true and fair view; and
 - (c) the accounting and disclosure requirements given in “Government Accounting Northern Ireland” and in “Executive NDPBs: Annual Reports and Accounts Guidance”, as amended or augmented from time to time, insofar as these are appropriate to the Foyle Fisheries Commission and are in force for the financial year for which the statement of accounts is to be prepared.
4. Clarification of the application of the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986 and Accounting Standards is given in the attached Schedule 1. Additional disclosure requirements are set out in the attached Schedule 2.

5. The income and expenditure account and balance sheet shall be prepared under the historical cost convention modified by the inclusion of:
 - (a) Fixed Assets at their value to the Commission by reference to current costs;
 - (b) Stocks at the lower of net current replacement costs and net realisable value.
6. The direction shall be reproduced as an appendix to the accounts.

Schedule 1

Application of the Accounting and Disclosure Requirements of the Companies (Northern Ireland) Order 1986 and Accounting Standards

Companies (Northern Ireland) Order 1986

1. The disclosure exemptions permitted by the Companies (Northern Ireland) Order 1986 shall not apply to the Foyle Fisheries Commission unless specifically approved by the DFP.
2. The Companies (Northern Ireland) Order 1986 requires certain information to be disclosed in the Commissioners' Report. To the extent that it is appropriate, the information relating to the Foyle Fisheries Commission shall be contained in the foreword.
3. When preparing its income and expenditure account, the Foyle Fisheries Commission shall have regard to the profit and loss account format 2 prescribed in Schedule 4 to the Companies (Northern Ireland) Order 1986.
4. When preparing its balance sheet, the Foyle Fisheries Commission shall have regard to the balance sheet format 1 prescribed in Schedule 4 to the Companies (Northern Ireland) Order 1986. The balance sheet totals shall be struck at "Total assets less current liabilities".
5. The Foyle Fisheries Commission is not required to provide the additional information required by paragraph 33(3) of Schedule 4 to the Companies (Northern Ireland) Order 1986.
6. The foreword and balance sheet shall be signed by the Accounting Officer and dated.

Accounting Standards

7. The Foyle Fisheries Commission is not required to include a note showing historical cost profits and losses as described in FRS 3.

Schedule 2

Additional Disclosure Requirements

1. The foreword shall, inter alia:
 - (a) state that the accounts have been prepared in a form directed by the Department with the consent of the Department of Finance and Personnel in accordance with the Foyle Fisheries Act (Northern Ireland) 1952; and
 - (b) include a brief history of the Foyle Fisheries Commission and its statutory background.
2. The notes to the accounts shall include details of the key corporate financial targets set by the Department of Agriculture and Rural Development and the Department of the Marine and Natural Resources.



The Foyle Fisheries Commission Annual Report 1997-1999

Financial Statements 26 September 1998

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Foreword to the Financial Statements

History of the Commission and Background Information

The Foyle Fisheries Commission was established by the Foyle Fisheries Act 1952 and the Foyle Fisheries Act (Northern Ireland) 1952 to provide protection, conservation and improvement of the Fisheries in the Foyle Area.

In 1993 KCI Management Consultants were approached to review the operations and activities of the Commission. Their recommendations arising from this review, which were fully accepted by the Ministers with responsibility for the Commission, indicated that the role of the Commission should be extended to include:

- the development of the salmon and inland fisheries for the Foyle System;
- the licensing of marine aquaculture;
- the promotion, development and improvement of facilities for angling, including sea angling to provide a contribution to the economic development of the North West of Ireland.

Principal Activities

The Commission operates throughout the Foyle Catchment in Counties Donegal, Londonderry and Tyrone and is responsible to the Minister for the Marine and Natural Resources and the Department of Agriculture for Northern Ireland now known as the Department of Agriculture and Rural Development for Northern Ireland.

During the year the commission has continued with its Conservation and Protection duties and has moved significantly towards achieving the recommendations of the KCI review.

The Commission also continued to develop its collection of information on the salmonid stocks of the system and the quality and extent of the riverine habitats available to them. This data forms the basis of the targeting, refinement and introduction of mechanisms and procedures to improve conservation and protection of the stocks.

Data collection facilities have been extended and include the provision of a new fish pass and counter on Sion Mills Weir and a new crump weir and counter on the River Roe at Limavady. Both of these facilities were funded by the EU Special Programme for Peace and Reconciliation Salmonid Enhancement Programme.

Results for the Year

The Foyle Fisheries Commission is an on-vote cross-border institution whose annual operating deficit is fully funded by the Department of the Marine and Natural Resources in the Republic of Ireland and the Department of Agriculture for Northern Ireland now known as the Department of Agriculture and Rural Development for Northern Ireland.

The Commission's net cost of operation was STG£518,430 (1997 STG£499,430) and the results for the year are more fully set out on page 9.

Performance Targets

The Annual Reports and Accounts Guidance for Non-Departmental Public Bodies (NDPB) (published May 1996) requires the reporting of financial performance against key targets. As the activities of the Foyle Fisheries Commission do not correlate with measuring its performance against financial targets, the Commissioners have not reported performance targets in these accounts. The Annual Reports and Accounts Guidance for NDPBs require in these circumstances that strategic objectives be reported upon and these are set out in the Annual Report.

Important Events Occurring after the Year End

During 1999 the Commission progressed the development of its plans for new headquarters. A Feasibility Study had been undertaken between 1997 and 1998 which identified a suitable site in the ownership of Derry City Council. Approaches to the Council confirmed their willingness to sell it to the Commission. The Feasibility Study and the availability of the site was used as the basis of a successful bid for Interreg funding. Work continued on the purchase of the site and the finalisation of plans for the replacement headquarters. These headquarters were completed in 2000 and regional headquarters were opened in Carlingford village in January 2001 to assist the agency fulfil its role in the Foyle and Carlingford areas. This extended role includes fisheries development, shell fisheries, the licensing and development of aquaculture and the development of marine tourism.

Fixed Assets

Details of the movements in fixed assets are set out in note 9 to the Financial Statements. The Commission does not believe that there is any material difference between the market and book value of its fixed assets.

Commission and Foyle Advisory Council Members

The members of the Commission who served during the year were

Mr M Mullen (Chairman)
 Mr JS Allister
 Miss E Kennedy
 Mr JD Houston

The members of the Foyle Advisory Council who served during the year were

Mr B McDermott (Chairman)	Dr I Gordon	Mr D Desmond	Mr D Campbell
Mr F Curran (Vice Chairman)	Mr C Gibson	Mr DG Doherty	Mr T Crawford
Mr R Rodgers (Secretary)	Mr T Howard	Mr L Mackie	Mr W Doherty
Mr AEF Allen	Mr RR Harron	Mr L Mackie	Mr J Doherty
Mr R Alexander	Mr J Hadden	Mr L Thompson	Mr J Mackin
Lady R Brookeborough	Mr H Johnston	Mr R Tattersall	Mr S Maxwell
Mr S Beattie	Mr G Kelly	Mr D Wilde	Mr E Mullan
Mr R Blakiston Houston	Mr H Lusby	Mr M McCrea	Mr J Mullan
Mr M Boyce	Mr J Lynch	Mr R McBrine	Mr R Scott
Mr F McGurke	Mr J O'Donnell	Mr B Ronan	

The British/Irish Agreement Act 1999 and the North/South (Implementation Bodies) (Northern Ireland) 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 FCILC has two operational Agencies, the Loughs Agency and the Lights Agency. The approval of these financial statements is the responsibility of the Loughs Agency. The Board Members of the Loughs Agency at the date of this report are

Mr P Savage (Chairperson)	Mr D Blakiston Houston
Lord Cooke of Islandreagh	Mr A Morgan
Mr J Allen	Mr F Feely
Mr K Anderson	Dr P Griffin
Ms S Logue	Ms S Tyrrell
Mr J Martin	Mr A Ward

Disabled Persons

The Commission follows the code of practice of the NI Civil Service and the ROI Civil Service.

Health and Safety

The Commission has taken appropriate measures to ensure that it complies in all respects with the Health and Safety guidance and legislation and all its relevant locations in Northern Ireland and in the Republic of Ireland.

The Commission's safety policy complies with the safety requirements laid down by the Department of Agriculture and Rural Development for Northern Ireland and also with the Safety, Health and Welfare at Work Act 1989 in the Republic of Ireland and the Commission makes every effort to maintain a reasonable and satisfactory standard of health and safety in the discharge of its duties on both land and on water.

Employee Involvement

The Commission operates regular staff briefings and an annual Staff Conference which is attended by Commissioners.

Payment to Suppliers

The Commission is committed to the prompt payment of bills for goods and services received. Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or the presentation of a valid invoice or similar demand, whichever is later. During the year 97.63% of bills were paid within this standard.

Financial Statements

These Financial Statements have been prepared as required by Section 5 of the Foyle Fisheries Act 1952 and Section 5 of the Foyle Fisheries Act (Northern Ireland) 1952 and have been drawn up in accordance with the direction given by the Department of Finance and Personnel for Northern Ireland in respect of accounting years ending on or after 26 September 1998. The Accounts Direction has also been adopted by the Department of the Marine and Natural Resources in the Republic of Ireland in respect of the preparation of annual financial statements for the Foyle Fisheries Commission.

The relevant responsibilities of the Accounting Officer are set out on pages 5 and 6. These responsibilities include the requirements to keep proper accounting records and an effective system of internal financial control.

The Accounting Officer reports that the operation of the Commission's nominal ledger during the year did not function in a manner sufficient to enable periodic and annual draft financial statements to be extracted with reasonable accuracy.

The Accounting Officer has since taken the necessary steps to ensure that the accounting system is now operating in a manner which meets his relevant responsibilities in respect of accounting records and ensuring an effective and reliable system of internal financial control.

Year 2000

Action has been taken to address the potential impact on the Commission's IT systems of the Year 2000 problem. Arrangements to have the Commission's IT systems upgraded are in hand and those systems will be fully compliant for the Year 2000.

Future Developments

There are no significant future developments in Commission activities which are not included in the Annual Report which accompanies these Financial Statements.

Auditors

The Auditors, Brian McDaid and Company, were appointed jointly by the Department of the Marine and Natural Resources and the Department of Agricultural and Rural Development. With the enactment of the North/South Cooperation (Implementation Bodies) (Northern Ireland) Order 1999 and the British/Irish Agreement Act 1999 the responsibility for auditing the accounts of the Loughs Agency passed to the Northern Ireland Audit Office and the Irish Audit Office.

RJD Anderson
Chief Executive
13 March 2002

Statement of the Commission's and Chief Executive's Responsibilities

Under the parallel Foyle Fisheries Acts 1952, the Commission is required to furnish an annual statement of its accounts to the Department of Agriculture for Northern Ireland and also to the Minister of the Marine and Natural Resources in the Republic of Ireland.

For years ending on or after 26 September 1998 the Department of Agriculture for Northern Ireland has directed the Commission to prepare a Statement of Accounts for each financial year in the form and on the basis set out in the Accounts Direction. The Accounts Direction, which has been approved by the Department of Finance and Personnel for Northern Ireland, have also been adopted by the Department of the Marine and Natural Resources for the purposes of preparing the annual accounts of the Foyle Fisheries Commission. The Accounts are prepared on an accruals basis and must give a true and fair view of the Commission's affairs at the year end and of its income and expenditure and cash flows for the financial year then ended.

In preparing the accounts, the Commission is required to:

- Observe guidance issued by the Department of Finance and Personnel and the Department of the Marine and Natural Resources, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Commission will continue in operation.

The Accounting Officer for the Department of Agriculture for Northern Ireland and the Accounting Officer for the Department of the Marine and Natural Resources in the Republic of Ireland have designated the Chief Executive of the Foyle Fisheries Commission as the Accounting Officer for the Commission. His relevant responsibilities as Accounting Officer, including his responsibilities for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Accounting Officer's Memorandum in "Government Accounting in Northern Ireland" issued by the Department of Finance and Personnel.

RJD Anderson
Chief Executive
13 March 2002

Statement of the System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Foyle Fisheries Commission.

The system can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, administrative procedures including the segregation of duties, and a system of delegation of accountability. In particular, it includes:

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Commissioners;
- regular reviews by the Commissioners of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital investment control guidelines;
- as appropriate, formal project management disciplines.

The Department of Agriculture and Rural Development for Northern Ireland and the Department of the Marine and Natural Resources for the Republic of Ireland have internal audit departments that provide internal audit services to the Commission. Written reports and recommendations are made to improve the adequacy and effectiveness of the Commission's system of internal financial control. The effectiveness of the system of internal control is also contributed to by contributions from the Commission's own staff and also by comments made by the external auditors in their management letter and other reports.

RJDAnderson
Accounting Officer
13 March 2002

Auditors' Report

We have audited the financial statements of the Foyle Fisheries Commission for the year ended 26 September 1998 which 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 set out on pages 12 to 21. These financial statements have been prepared under the Historical Cost Convention, as modified by the revaluation of certain fixed assets, and the Accounting Policies as set out on pages 12 and 13 and the Accounts Direction as set out on pages 22 to 24.

Respective Responsibilities of the Chief Executive and the Auditors

As described on page 5, the Chief Executive is responsible for the preparation of financial statements and ensuring the regularity of financial transactions. The Chief Executive is also responsible for the preparation of a Foreword. Our responsibility as independent auditors is to audit the financial statements in accordance with relevant legal and regulatory requirements in Northern Ireland and the guidelines issued by the Auditing Practices Board.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Foyle Fisheries Act 1952 as amended and the Foyle Fisheries (Northern Ireland) Act 1952 as amended and the Accounts Direction made thereunder by the Department of Finance and Personnel and adopted by the Department of the Marine and Natural Resources and whether in all material respects, the income and expenditure have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. We also report, if in our opinion, the Foreword is not consistent with the financial statements, if the Commission has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

Basis of Opinion

We conducted our audit in accordance with Auditing Standards issued by Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Chief Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission's circumstances consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurances that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error and that, in all material respects, the income and expenditure have been applied for the purposes intended by Parliament and the financial transactions

conform to the authorities which govern them. However, the evidence available to us was limited because, as explained in Note 1 to the financial statements, no actuarial review has been commissioned since 1993 at which time the accrued pension liability was STG£1,308,900. As a result we were unable to assess whether the current provision of STG£356,840 is sufficient. Any adjustment to this figure may have a significant effect on the operating results.

In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Disclaimer of Opinion on Financial Statements

Because of the possible effect of the limitation in evidence available to us in respect of the Superannuation Scheme, we are unable to form an opinion as to whether the financial statements give a true and fair view of the state of the Commission's affairs as at 26 September 1998 and of its deficit for the year then ended. In all other respects, in our opinion, the financial statements have been properly prepared in accordance with the Foyle Fisheries Act 1952 as amended and the Foyle Fisheries (Northern Ireland) Act 1952 as amended and with the Accounts Direction issued by the Department of Finance and Personnel.

In respect alone of the limitation of our work relating to the Superannuation Scheme, we have not obtained all the information and explanations that we considered necessary for the purposes of our audit.

Other Opinions

In all material respects, in our opinion, the income and expenditure have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

The financial statements and accounting records presented to us by the Commission for the purposes of our audit contained errors in relation to the amounts at which Income, Expenditure, Assets and Liabilities were stated. The errors arose as a result of a breakdown in the Commission's accounting system. Therefore proper accounting records were not maintained on a timely and consistent basis. However, the Commission subsequently reconstructed its accounting records from its prime sources and appropriate adjustments were made to remedy the errors arising. Adequate evidence was therefore obtained by us in order to give our opinion on the financial statements.

Brian McDaid and Company
Chartered Accountants
and Registered Auditors

30 October 2002

19 Clarendon Street
Londonderry
BT48 7EP

Financial Statements

Income and Expenditure Account for the year ended 26 September 1998

	Notes	Continuing Activities	
		1998	1997
		STG£	STG£
Income			
Ordinary income	3	153,989	133,507
EU and Government grants released	4	156,339	131,872
Profit on disposal of fixed assets		3,751	-
Agency work	5	144,604	144,571
Insurance claim		-	13,147
Interest received		146	-
		<u>458,829</u>	<u>423,097</u>
Expenditure			
Staff costs	6	475,568	463,967
Administration expenses	7	304,185	333,870
Currency exchange		(6,565)	14,375
Fair employment agency costs	8	47,762	(4,582)
Depreciation	9	150,432	107,986
Bank interest and charges		3,432	6,911
Loss on disposal of fixed asset		2,445	-
		<u>977,259</u>	<u>922,527</u>
Operating Deficit for year before Notional			
Cost of Capital		(518,430)	(499,430)
Notional cost of capital	10	(71,446)	(39,287)
Operating deficit for year		<u>(589,876)</u>	<u>(538,717)</u>
Credit for notional interest		71,446	39,287
Amount Transferred To Deficit Account	11	<u>(518,430)</u>	<u>(499,430)</u>

Statement of total Recognised Gains and Losses for the year ended 26 September 1998

		1998	1997
		STG£	STG£
Deficit for the year		(518,430)	(499,430)
Unrealised surplus/(deficit) on revaluation of fixed assets	5,003	(1,009)	
Total Recognised losses for the Year		<u>(513,427)</u>	<u>(500,439)</u>

All losses are derived from continuing activities.

The notes on pages 12 to 21 form a part of these financial statements.

Approved by the Board of the Loughs Agency of Foyle, Carlingford and Irish Lights
Commission on 13 March 2002.



Chairman



Chief Executive

Balance Sheet as at 26 September 1998

	Notes	Continuing Activities	
		1998 STG£	1997 STG£
Tangible Fixed Assets	9	946,116	492,351
Current Assets			
Sundry debtors and prepayments	12	492,607	437,256
Cast at bank and on hand		97,813	84,450
		<u>590,420</u>	<u>521,706</u>
Current Liabilities			
Sundry creditors and accruals	13	(224,241)	(180,402)
Bank overdrafts		(64,336)	(63,685)
		<u>(288,577)</u>	<u>(244,087)</u>
Net Current Assets		<u>301,843</u>	<u>277,619</u>
Total Assets Less Current Liabilities		<u>1,247,959</u>	<u>769,970</u>
Deferred Income and Provisions			
Capital grants	14	(849,729)	(410,995)
Superannuation scheme	15	(356,840)	(322,588)
		<u>(1,206,569)</u>	<u>(733,583)</u>
Net Assets		<u>41,390</u>	<u>36,387</u>
Represented by			
Accumulated revenue account	11	-	-
Revaluation reserve	16	41,390	36,387
		<u>41,390</u>	<u>36,387</u>

The notes on pages 12 to 21 form a part of these financial statements.

Approved by the Board of the Loughs Agency of Foyle, Carlingford and Irish Lights Commission on 13 March 2002.



Chairman



Chief Executive

Cash Flow Statement for the Year Ended 26 September 1998

	1998 STG£	1997 STG£
Net Cash Outflow from Operations (Note 17)	(343,114)	(413,431)
Returns on Investments and Servicing of Finance		
Bank interest and charges	(3,432)	
Interest received	146	(6,911)
	<hr/>	
Net Inflow/(Outflow) from Superannuation		
Employer's contributions	98,322	
Employees' contributions	19,921	
Pension payments made	(83,991)	
	<hr/>	
	34,252	19,675
Net Inflow/(Outflow) from Capital Expenditure		
Purchase of tangible fixed assets	(606,687)	
Sale of tangible fixed assets	7,493	
	<hr/>	
	(599,194)	(164,955)
Net Inflow from Grant in Aid and Eu, Sep and Government Grants		
Grant in Aid	488,260	
EU, SEP and Government grants received	435,794	
	<hr/>	
	924,054	691,383
Net Cash Inflow	<hr/> 12,712 <hr/>	<hr/> 125,761 <hr/>

Notes to the Accounts

1 Superannuation Scheme

The Commission operates a defined benefit pension scheme for former employees which provides for benefits based on final pensionable pay.

An actuarial review of the scheme has not been carried out since 1993 at which time the accrued pension liability was calculated at STG£1,308,900.

Whilst the Commission is obliged to meet all future pension commitments, no provision for any obligation in excess of STG£356,840 has been made in these Accounts.

The funds attributable to the pension scheme are retained within the Commission and used for the general purposes of the Commission.

2 Accounting Policies

(a) Basis of Accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of fixed assets.

(b) Fixed Assets and Depreciation

Fixed assets are stated in the Balance Sheet at cost or valuation less depreciation at annual rates calculated to write off the cost/valuation of the assets over their estimated useful lives.

The rates at present in use are as follows:

Land and buildings	4%	straight line
Patrol boat Lough Braden	15%	straight line
Other floating equipment and plant	10, 15-33.3%	straight line
Motor vehicles	25%	straight line
Nets and miscellaneous gear	15 – 25%	straight line

(c) Deficit Funding

The deficit is funded jointly by the Department of Agriculture and Rural Development for Northern Ireland and the Department of the Marine and Natural Resources for the Republic of Ireland.

(d) Currency

The accounts are denominated in STG£. The gain/loss on exchange which arises from transactions affected in IR£ is deducted from/added to that part of the Commission's deficit which is funded by the Minister for the Marine in the Republic of Ireland.

(e) Pension costs

The Foyle Fisheries Commission, 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 Employees. Where A Provision Exists For A Beneficiary, Any Pension Paid Is Charged Firstly Against This Provision. Should The Provision Be Exhausted, The Cost Of Any Pension Paid Is Charged To The Revenue Account.

(f) EU and Government Grants

EU and government grants are released to Revenue Account on the same basis as the assets to which they relate are depreciated.

(g) Cost of capital

The income and expenditure account includes the notional cost of capital employed by the Commission, calculated at 6% of total assets less current liabilities, less interest already charged during the year.

3	Ordinary Income	1998	1997
		STG£	STG£
	Normal activities		
	Licence duties and fish dealers licenses	128,845	124,426
	Permits and rental fees	818	6,242
	Fishery rates	3,645	979
		<hr/>	<hr/>
		133,308	131,647
	Other activities		
	Pollution compensation received/(written off)	1,906	(10,000)
	Seized gear written off	-	(966)
	Fines and costs recovered	9,212	10,231
	Sundry receipts	3,209	2,595
	Boat hire	4,212	-
	Sheep dipping surveys	2,142	-
		<hr/>	<hr/>
		20,681	1,860
	Summary	153,989	133,507
		<hr/> <hr/>	<hr/> <hr/>
4	Eu and Government Grants Released	1998	1997
		STG£	STG£
	Capital grants (Note 14)	126,523	88,549
	Revenue grants	29,816	43,323
		<hr/>	<hr/>
		156,339	131,872
		<hr/> <hr/>	<hr/> <hr/>
5	Agency Work	1998	1997
		STG£	STG£
	Bailiffing duties	16,531	7,638
	Pollution control	128,073	136,933
		<hr/>	<hr/>
		144,604	144,571
		<hr/> <hr/>	<hr/> <hr/>

6 Staff Costs

	1998	1997
	STG£	STG£
Wages and salaries	471,428	459,11
Ex gratia payments	1,050	1,050
Staff training	3,090	3,806
	<u>475,568</u>	<u>463,967</u>

The Chief Executive is permanently employed and received emoluments of STG£43,344 for the year ended 26 September 1998.

7 Administrative Expenses

	1998	1997
	STG£	STG£
Postage	2,521	-
Advertising	1,463	6,575
Light and heat	7,824	3,696
Telephone	14,466	12,911
Rent and rates	2,989	5,494
Insurance	38,403	27,139
Audit and accountancy	18,387	29,172
Motor vehicle expenses	24,115	32,272
Boat stores	4,428	9,117
Boat maintenance	11,927	14,949
Legal costs and outlay	9,522	15,408
Printing and stationery	9,119	5,275
Research programme	-	4,147
Non recoverable VAT	14,531	19,807
Licence dealers commission	5,852	4,935
Equipment scrapped	-	1,968
Maintenance and repairs	7,621	4,966
Miscellaneous	(92)	5,068
Travelling and conference expenses	18,697	48,149
Pension payments	98,322	82,822
Health and safety	10,281	-
Computer maintenance	2,011	-
Equipment hire	1,798	-
	<u>304,185</u>	<u>333,870</u>

8 Fair Employment Agency Costs

	1998 STG£	1997 STG£
Opening provision	34,918	80,000
Provision made during year	47,762	-
	<u>82,680</u>	<u>80,000</u>
Payments made during year	(34,918)	(40,500)
	<u>47,762</u>	<u>39,500</u>
Closing provision	(47,762)	(34,918)
	<u>-</u>	<u>(4,582)</u>
Overprovision written back	-	(4,582)

9 Tangible Fixed Assets

	Lough Braden STG£	Motor Vehicles STG£	Land and Buildings STG£	Plant and Equipment STG£	Total STG£
Cost					
At 27 September 1997	383,757	130,231	31,689	229,677	775,354
Additions	-	77,865	10,643	518,179	606,687
Disposals	-	(42,619)	(21)	(6,416)	(49,056)
Revaluation	7,597	1,751	182	(1,144)	8,386
At 26 September 1998	<u>391,354</u>	<u>167,228</u>	<u>42,493</u>	<u>740,296</u>	<u>1,341,371</u>
Depreciation					
At 27 September 1997	162,415	65,012	1,891	53,685	283,003
Charge for year	57,564	38,125	127	54,616	150,432
Depreciation on disposals	-	(37,139)	(12)	(4,411)	(41,562)
Revaluation	4,355	994	103	(2,070)	3,382
At 26 September 1998	<u>224,334</u>	<u>66,992</u>	<u>2,109</u>	<u>101,820</u>	<u>395,255</u>
Net Book Valuation					
At 26 September 1998	<u>167,020</u>	<u>100,236</u>	<u>40,384</u>	<u>638,476</u>	<u>946,116</u>
At 26 September 1997	<u>221,342</u>	<u>65,219</u>	<u>29,798</u>	<u>175,992</u>	<u>492,351</u>

10 Notional Cost Of Capital

	1998 STG£	1997 STG£
Total assets less current liabilities	1,247,959	769,970
Notional charge @ 6%	74,878	46,198
Less: Actual charges incurred	(3,432)	(6,911)
	<u>71,446</u>	<u>39,287</u>

11 Accumulated Revenue Account

	1998			1997
	DOMNR STG£	DARD STG£	Total STG£	Total STG£
Accumulated opening deficit	2,699,462	2,629,424	5,328,886	4,829,456
Deficit for year	255,933	262,497	518,430	499,430
Accumulated closing deficit	<u>2,955,395</u>	<u>2,891,921</u>	<u>5,847,316</u>	<u>5,328,886</u>
Financed by:				
Opening grants received	2,544,691	2,486,994	5,031,685	4,463,878
Grants received during year	243,259	245,000	488,259	567,807
Grants receivable at year end 167,445	159,927	327,372	297,201	
	<u>2,955,395</u>	<u>2,891,921</u>	<u>5,847,316</u>	<u>5,328,886</u>

12 Sundry Debtors and Prepayments

	1998 STG£	1997 STG£
Sales ledger debtors	33,640	35,172
Prepayments	39,925	18,573
Pollution control	30,097	36,570
Fishery protection – bailiffing duties	16,531	7,638
	<u>120,193</u>	<u>97,953</u>
Other debtors		
Deficit fund grants receivable (Note 11)	327,372	297,201
EU surveillance grant	-	19,492
SEP grant	23,132	22,610
TAM	21,910	-
	<u>372,414</u>	<u>339,303</u>
Total	<u>492,607</u>	<u>437,256</u>

13 Sundry Creditors and Accruals

	1998 STG£	1997 STG£
Purchase ledger creditors	128,751	61,782
Fair employment agency compensation	47,762	34,918
Accrued expenses	3,735	29,019
Building fund	43,993	53,051
Miscellaneous	-	1,632
	<u>224,241</u>	<u>180,402</u>

14 Grant Income

	STG£	1998 STG£	1997 STG£
EU and Government Grants			
Opening balance		318,484	351,968
Received during year		129,192	29,832
Exchange re 1998		1,389	-
Receivable at year end		-	19,492
		<u>449,065</u>	<u>401,292</u>
Released to revenue account - capital grants	107,409		
- revenue grants	3,636	(111,045)	(82,808)
		<u>338,020</u>	<u>318,484</u>
Salmon Enhancement Programme			
Opening balance		92,511	-
Received during year		410,392	75,642
Receivable at year end		23,132	22,610
		<u>526,035</u>	<u>98,252</u>
Released to revenue account - capital grants	19,114		
- revenue grants	4,270	(23,384)	(5,741)
		<u>502,651</u>	<u>92,511</u>

Building Fund

Opening balance	-	-
Transferred from 1997 building fund	9,058	-
Receivable at year end	-	-
Closing balance	9,058	-

TAM revenue grants

Receivable at year end	21,910	-
------------------------	--------	---

Summary**Released to Revenue**

EU and government grants	111,045	82,808
SEP grants	23,384	5,741
TAM	21,910	-
	156,339	88,549

Closing balance

EU and government grants	338,020	318,484
SEP grants	502,651	92,511
Building fund	9,058	-
	849,729	410,995

15 Superannuation Scheme

	1998	1997
	STG£	STG£
Opening balance	322,588	302,913
Employees' contributions	19,921	19,232
Commission's contributions	19,920	19,232
Contributions to pensions by commission	78,402	63,590
	<u>440,831</u>	<u>404,967</u>
Payments during year		
Annual pensions	66,470	63,590
Lump sum payment	17,521	18,789
	<u>83,991</u>	<u>82,379</u>
Closing balance	<u>356,840</u>	<u>322,588</u>
Revenue account charge		
Commission's contribution for staff	19,920	19,232
Commission's payments to pensioners	78,402	63,590
	<u>98,322</u>	<u>82,822</u>

16 Revaluation Reserve

	1998	1997
	STG£	STG£
Opening balance	36,387	37,396
Unrealised surplus/(deficit) on revaluation of fixed assets	5,003	(1,009)
	<u>41,390</u>	<u>36,387</u>

17 Cash Flow Notes

Reconciliation of Operation Results to Net Cash Inflow/(Outflow) from Operating Activities	1998 STG£	1997 STG£
Deficit for period transferred to Revenue Account	(518,430)	(499,430)
Depreciation	150,432	107,986
Grants released	-	(88,549)
Assets scrapped	-	1,968
(Increase)/decrease in debtors	(22,241)	13,453
Increase in creditors	43,839	44,230
Bank interest and charges	3,432	6,911
Interest received	(146)	-
Net cash outflow from operations	<u>(343,114)</u>	<u>(413,431)</u>
Reconciliation of Net Cash Inflow/Outflow to Movement in Net Funds	1999 STG	1998 STG
Increase in cash in year	12,712	<u>125,761</u>
Explained as follows:		
Net funds at 1 October	20,765	(104,996)
Net funds at 26 September	33,477	20,765
Change	<u>12,712</u>	<u>125,761</u>
EU, SEP and Government Grants Received		
Opening amounts due	42,101	18,102
Claimed for during year	457,287	147,576
	<u>499,388</u>	<u>165,678</u>
Closing amounts due	(63,594)	(42,102)
Amount received	<u>435,794</u>	<u>123,576</u>

18 Operational Activities Attracting Fees and Charges

	1998			1997		
	Income £	Cost £	Deficit £	Income £	Cost £	Deficit £
Conservation, protection, improvement and management of salmon and inland fisheries	314,225	832,655	(518,430)	278,526	777,956	(499,430)
Pollution prevention, selection and investigation	128,073	128,073	-	136,933	136,933	-
Bailiffing	16,531	16,531	-	7,638	7,638	-
Total	<u>458,829</u>	<u>977,259</u>	<u>(518,430)</u>	<u>423,097</u>	<u>922,527</u>	<u>(499,430)</u>

19 Capital Commitment

	1998 STG£	1997 STG£
Contracted for	<u>NIL</u>	<u>NIL</u>
Authorised by commission but not yet contracted for	<u>1,200,000</u>	<u>NIL</u>

20 Related Party Transactions

There were no related party transactions during the year.

Appendix – Accounts Direction

Accounts Direction given by the Department of Agriculture and Rural Development for Northern Ireland with the approval of the Department of Finance and Personnel and adopted by DOM in accordance with the Foyle Fisheries Act (Northern Ireland) 1952 and the Foyle Fisheries Act 1952.

1. The Foyle Fisheries Commission shall prepare accounts for the year ended 26 September 1998, and for each succeeding year thereafter comprising:
 - A foreword;
 - An income and expenditure account;
 - A statement of total recognised gains and losses;
 - A balance sheet; and
 - A cash flow statement

including such notes as may be necessary for the purposes referred to in the following paragraphs.

2. The 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 end of the financial year.
3. Subject to this requirement, the accounts shall be prepared in accordance with:
 - generally accepted accounting practice in the United Kingdom (UK GAAP);
 - the disclosure and accounting requirements contained in “The Fees and Charges Guide” (in particular those

relating to the need for appropriate segmental information for services or forms of service provided) and in other guidance which the Department of Finance and Personnel may issue from time to time in respect of accounts which are required to give a true and fair view; and

- the accounting and disclosure requirements given in “Government Accounting Northern Ireland” and in
- “Executive NDPBs: Annual Reports and Accounts Guidance”, as amended or augmented from time to time;

insofar as these are appropriate to the Foyle Fisheries Commission and are in force for the financial year for which the statement of accounts is to be prepared.

4. Clarification of the application of the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986 and Accounting Standards is given in the attached Schedule 1. Additional disclosure requirements are set out in the attached Schedule 2.
5. The income and expenditure account and balance sheet shall be prepared under the historical cost convention modified by the inclusion of:
 - Fixed Assets at their value to the Commission by reference to current costs;
 - Stocks at the lower of net current replacement costs and net realisable value.
6. This direction shall be reproduced as an appendix to the accounts.

Schedule 1

Application of the Accounting and Disclosure Requirements of the Companies (Northern Ireland) Order 1986 and Accounting Standards

Companies (Northern Ireland) Order 1986

1. The disclosure exemptions permitted by the Companies (Northern Ireland) Order 1986 shall not apply to the Foyle Fisheries Commission unless specifically approved by the DFP.
2. The Companies (Northern Ireland) Order 1986 requires certain information to be disclosed in the Commissioners' Report. To the extent that it is appropriate, the information relating to the Foyle Fisheries Commission shall be contained in the foreword.
3. When preparing its income and expenditure account, the Foyle Fisheries Commission shall have regard to the profit and loss account format 2 prescribed in Schedule 4 to the Companies (Northern Ireland) order 1986.
4. When preparing its balance sheet, the Foyle Fisheries Commission shall have regard to the balance sheet format 1 prescribed in Schedule 4 to the Companies (Northern Ireland) Order 1986. The balance sheet totals shall be struck at "Total assets less current liabilities".
5. The Foyle Fisheries Commission is not required to provide the additional information required by paragraph 33(3) of Schedule 4 to the Companies (Northern Ireland) Order 1986.
6. The foreword and balance sheet shall be signed by the Accounting Officer and dated.

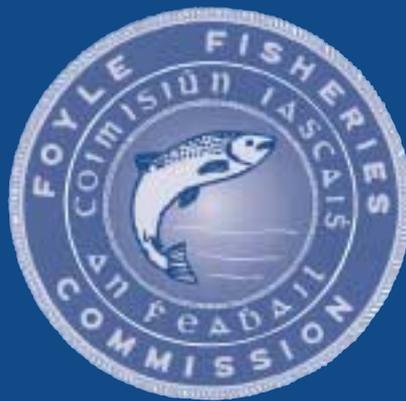
Accounting Standards

7. The Foyle Fisheries Commission is not required to include a note showing historical cost profits and losses as described in FRS 3.

Schedule 2

Additional Disclosure Requirements

1. The foreword shall, inter alia:
 - (a) State that the accounts have been prepared in a form directed by the Department with the consent of the Department of Finance and Personnel in accordance with the Foyle Fisheries Act (Northern Ireland) 1952; and
 - (a) Include a brief history of the Foyle Fisheries Commission and its statutory background.
2. The notes to the accounts shall include details of the key corporate financial targets set by the Department of Agriculture and Rural Development and the Department of the Marine and Natural Resources.



The Foyle Fisheries Commission Annual Report 1997-1999

Financial Statements 26 September 1999

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Foreword to the Financial Statements

History of the commission and background information

The Foyle Fisheries Commission was established by the Foyle Fisheries Act 1952 and the Foyle Fisheries Act (Northern Ireland) 1952 to provide protection, conservation and improvement of the Fisheries in the Foyle Area.

In 1993 KCI Management Consultants were approached to review the operations and activities of the Commission. Their recommendations arising from this review, which were fully accepted by the Ministers with responsibility for the Commission, indicated that the role of the Commission should be extended to include:

- the development of the salmon and inland fisheries for the Foyle System;
- the licensing of marine aquaculture;
- the promotion, development and improvement of facilities for angling, including sea angling to provide a contribution to the economic development of the North West of Ireland.

Principal activities

The Commission operates throughout the Foyle Catchment in Counties Donegal, Londonderry and Tyrone and is responsible to the Minister for the Marine and Natural Resources and the Department of Agriculture for Northern Ireland now known as the Department of Agriculture and Rural Development for Northern Ireland.

During the year the commission has continued with its Conservation and Protection duties and has moved significantly towards achieving the recommendations of the KCI review.

The Commission also continued to develop its collection of information on the salmonid stocks of the system and the quality and extent of the riverine habitats available to them. This data forms the basis of the targeting, refinement and introduction of mechanisms and procedures to improve conservation and protection of the stocks.

Data collection facilities have been extended and include the provision of a new fish pass and counter on Sion Mills Weir and a new crump weir and counter on the River Roe at Limavady. Both of these facilities were funded by the EU Special Programme for Peace and Reconciliation Salmonid Enhancement Programme.

A new fish counter on the Owenkillew Glenelly system became operational. This facility was funded by the EU Special Programme for Peace and Reconciliation Salmonid Enhancement Programme. Funds were also sourced from the EU Tourism Angling Measure and the International Fund for Ireland for the construction of a fish counting weir and trapping facility on the River Finn at Killygordon. Construction commenced at the end of the year.

Results for the year

The Foyle Fisheries Commission is an on-vote cross-border institution whose annual operating deficit is fully funded by the Department of the Marine and Natural Resources in the Republic of Ireland and the Department of Agriculture for Northern Ireland now known as the Department of Agriculture and Rural Development for Northern Ireland.

The Commission's net cost of operation was STG£497,468 (1998 STG£518,430) and the results for the year are more fully set out on page 9.

Performance targets

The Annual Reports and Accounts Guidance for Non-Departmental Public Bodies (NDPB) (published May 1996) requires the reporting of financial performance against key targets. As the activities of the Foyle Fisheries Commission do not correlate with measuring its performance against financial targets, the Commissioners have not reported performance targets in these accounts. The Annual Reports and Accounts Guidance for NDPBs require in these circumstances that strategic objectives be reported upon and these are set out in the Annual Report.

Important events occurring after the year end

During 1999 the Commission progressed the development of its plans for new headquarters. These headquarters were completed in 2000 and regional headquarters were opened in Carlingford village in January 2001 to assist the agency fulfil its role in the Foyle and Carlingford areas. This extended role includes fisheries development, shell fisheries, the licencing and development of aquaculture and the development of marine tourism.

Fixed Assets

Details of the movements in fixed assets are set out in note 9 to the Financial Statements.

The Commission does not believe that there is any material difference between the market and book value of its fixed assets.

Commission and Foyle Advisory Council Members

The members of the Commission who served during the year were

Mr M Mullen (Chairman)
 Mr JS Allister
 Miss E Kennedy
 Mr JD Houston

The members of the Foyle Advisory Council who served during the year were

Mr B McDermott (Chairman)	Dr I Gordan	Mr D Desmond	Mr D Campbell
Mr F Curran (Vice Chairman)	Mr C Gibson	Mr DG Doherty	Mr T Crawford
Mr R Rodgers (Secretary)	Mr T Howard	Mr L Mackie	Mr W Doherty
Mr AEF Allen	Mr RR Harron	Mr L Mackie	Mr J Doherty
Mr R Alexander	Mr J Hadden	Mr L Thompson	Mr J Mackin
Lady R Brookeborough	Mr H Johnston	Mr R Tattersall	Mr S Maxwell
Mr S Beattie	Mr G Kelly	Mr D Wilde	Mr E Mullan
Mr R Blakiston Houston	Mr H Lusby	Mr M McCrea	Mr J Mullan
Mr M Boyce	Mr J Lynch	Mr R McBrine	Mr R Scott
Mr F McGurke	Mr J O'Donnell	Mr B Ronan	

The British/Irish Agreement Act 1999 and the North/South (Implementation Bodies) (Northern Ireland) 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 FCILC has two operational Agencies, the Loughs Agency and the Lights Agency. The approval of these financial statements is the responsibility of the Loughs Agency. The Board Members of the Loughs Agency at the date of this report are

Mr P Savage (Chairperson)	Mr D Blakiston Houston
Lord Cooke of Islandreagh	Mr A Morgan
Mr J Allen	Mr F Feely
Mr K Anderson	Dr P Griffin
Ms S Logue	Ms S Tyrrell
Mr J Martin	Mr A Ward

Disabled Persons

The Commission follows the code of practice of the NI Civil Service and the ROI Civil Service.

Health and Safety

The Commission has taken appropriate measures to ensure that it complies in all respects with the Health and Safety guidance and legislation and all its relevant locations in Northern Ireland and in the Republic of Ireland.

The Commission's safety policy complies with the safety requirements laid down by the Department of Agriculture and Rural Development for Northern Ireland and also with the Safety, Health and Welfare at Work Act 1989 in the Republic of Ireland and the Commission makes every effort to maintain a reasonable and satisfactory standard of health and safety in the discharge of its duties on both land and on water.

Employee Involvement

The Commission operates regular staff briefings and an annual Staff Conference which is attended by Commissioners.

Payment to Suppliers

The Commission is committed to the prompt payment of bills for goods and services received.

Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or the presentation of a valid invoice or similar demand, whichever is later.

During the year 96.56% of bills were paid within this standard.

Financial Statements

These Financial Statements have been prepared as required by Section 5 of the Foyle Fisheries Act 1952 and Section 5 of the Foyle Fisheries Act (Northern Ireland) 1952 and have been drawn up in accordance with the direction given by the Department of Finance and Personnel for Northern Ireland in respect of accounting years ending on or after 26 September 1999. The Accounts Direction has also been adopted by the Department of the Marine and Natural Resources in the Republic of Ireland in respect of the preparation of annual financial statements for the Foyle Fisheries Commission.

The relevant responsibilities of the Accounting Officer are set out on pages 5 and 6. These responsibilities include the requirements to keep proper accounting records and an effective system of internal financial control.

The Accounting Officer reports that the operation of the Commission's nominal ledger during the year did not function in a manner sufficient to enable periodic and annual draft financial statements to be extracted with reasonable accuracy.

The Accounting Officer has since taken the necessary steps to ensure that the accounting system is now operating in a manner which meets his relevant responsibilities in respect of accounting records and ensuring an effective and reliable system of internal financial control.

Year 2000

Action has been taken to address the potential impact on the Commission's IT systems of the Year 2000 problem. Arrangements to have the Commission's IT systems upgraded are in hand and those systems will be fully compliant for the Year 2000.

Future Developments

There are no significant future developments in Commission activities which are not included in the Annual Report which accompanies these Financial Statements.

Auditors

The Auditors, Brian McDaid and Company, were appointed jointly by the Department of the Marine and Natural Resources and the Department of Agricultural and Rural Development. With the enactment of the North/South Cooperation (Implementation Bodies) (Northern Ireland) Order 1999 and the British/Irish Agreement Act 1999 the responsibility of auditing the accounts of the Loughs Agency passed to the Northern Ireland Audit Office and the Irish Audit Office.

RJD Anderson
Chief Executive
13 March 2002

Statement of the Commission's and Chief Executive's Responsibilities

Under the parallel Foyle Fisheries Acts 1952, the Commission is required to furnish an annual statement of its accounts to the Department of Agriculture for Northern Ireland and also to the Minister of the Marine and Natural Resources in the Republic of Ireland.

For years ending on or after 26 September 1999 the Department of Agriculture for Northern Ireland has directed the Commission to prepare a Statement of Accounts for each financial year in the form and on the basis set out in the Accounts Directions. The Accounts Direction, which have been approved by the Department of Finance and Personnel for Northern Ireland, have also been adopted by the Department of the Marine and Natural Resources for the purposes of preparing the annual accounts of the Foyle Fisheries Commission. The Accounts are prepared on an accruals basis and must give a true and fair view of the Commission's affairs at the year end and of its income and expenditure and cash flows for the financial year then ended.

In preparing the accounts, the Commission is required to:

- Observe guidance issued by the Department of Finance and Personnel and the Department of the Marine and Natural Resources, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Commission will continue in operation.

The Accounting Officer for the Department of Agriculture for Northern Ireland and the Accounting Officer for the Department of the Marine and Natural Resources in the Republic of Ireland have designated the Chief Executive of the Foyle Fisheries Commission as the Accounting Officer for the Commission. His relevant responsibilities as Accounting Officer, including his responsibilities for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Accounting Officer's Memorandum in "Government Accounting in Northern Ireland" issued by the Department of Finance and Personnel.

RJD Anderson
Chief Executive
13 March 2002

Statement on the System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Foyle Fisheries Commission.

The system can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, administrative procedures including the segregation of duties, and a system of delegation of accountability. In particular, it includes:

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Commissioners;
- regular reviews by the Commissioners of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital investment control guidelines;
- as appropriate, formal project management disciplines.

The Department of Agriculture and Rural Development for Northern Ireland and the Department of the Marine and Natural Resources for the Republic of Ireland have internal audit departments which provide internal audit services to the Commission. Written reports and recommendations are made to improve the adequacy and effectiveness of the Commission's system of internal financial control. The effectiveness of the system of internal control is also contributed to by contributions from the Commission's own staff and also by comments made by the external auditors in their management letter and other reports.

RJD Anderson
Accounting Officer
13 March 2002

Auditors' Report

We have audited the financial statements of the Foyle Fisheries Commission for the year ended 26 September 1999 which 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 set out on pages 12 to 22. These financial statements have been prepared under the Historical Cost Convention, as modified by the revaluation of certain fixed assets, and the Accounting Policies as set out on pages 12 and 13 and the Accounts Direction as set out on pages 23 to 25.

Respective Responsibilities of the Chief Executive and the Auditors

As described on page 5, the Chief Executive is responsible for the preparation of financial statements and ensuring the regularity of financial transactions. The Chief Executive is also responsible for the preparation of a Foreword. Our responsibility as independent auditors is to audit the financial statements in accordance with relevant legal and regulatory requirements in Northern Ireland and the guidelines issued by the Auditing Practices Board.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Foyle Fisheries Act 1952 as amended and the Foyle Fisheries (Northern Ireland) Act 1952 as amended and the Accounts Direction made thereunder by the Department of Finance and Personnel and adopted by the Department of the Marine and Natural Resources and whether in all material respects, the income and expenditure have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. We also report, if in our opinion, the Foreword is not consistent with the financial statements, if the Commission has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

Basis of Opinion

We conducted our audit in accordance with Auditing Standards issued by Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Chief Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission's circumstances consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurances that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error and that, in all material respects, the income and expenditure have been applied for the purposes intended by Parliament and the financial transactions conform to

the authorities which govern them. However, the evidence available to us was limited because, as explained in Note 1 to the financial statements, no actuarial review has been commissioned since 1993 at which time the accrued pension liability was STG £1,308,900. As a result we were unable to assess whether the current provision of STG £398,635 is sufficient. Any adjustment to this figure may have a significant effect on the operating results.

In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Disclaimer of Opinion on Financial Statements

Because of the possible effect of the limitation in evidence available to us in respect of the Superannuation Scheme, we are unable to form an opinion as to whether the financial statements give a true and fair view of the state of the Commission's affairs as at 26 September 1999 and of its deficit for the year then ended. In all other respects, in our opinion, the financial statements have been properly prepared in accordance with the Foyle Fisheries Act 1952 as amended and the Foyle Fisheries (Northern Ireland) Act 1952 as amended and with the Accounts Direction issued by the Department of Finance and Personnel.

In respect alone of the limitation of our work relating to the Superannuation Scheme, we have not obtained all the information and explanations that we considered necessary for the purposes of our audit.

Other Opinions

In all material respects, in our opinion, the income and expenditure have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

The financial statements and accounting records presented to us by the Commission for the purposes of our audit contained errors in relation to the amounts at which Income, Expenditure, Assets and Liabilities were stated. The errors arose as a result of a breakdown in the Commission's accounting system. Therefore proper accounting records were not maintained on a timely and consistent basis. However, the Commission subsequently reconstructed its accounting records from its prime sources and appropriate adjustments were made to remedy the errors arising. Adequate evidence was therefore obtained by us in order to give our opinion on the financial statements.

Brian McDaid and Company
Chartered Accountants
and Registered Auditors

30 October 2002

19 Clarendon Street
Londonderry
BT48 7EP

Financial Statements

Income and Expenditure Account for the Year Ended 26 September 1999

	Notes	Continuing Activities	
		1999	1998
		STG£	STG£
Income			
Ordinary income	3	147,454	153,989
EU and Government grants released	4	174,458	156,339
Profit on disposal of fixed assets		–	3,751
Agency work	5	151,882	144,604
Insurance claim		–	–
Interest received		2,010	146
		<u>475,804</u>	<u>458,829</u>
Expenditure			
Staff costs	6	498,574	475,568
Administration expenses	7	300,175	304,185
Currency exchange		(16,813)	(6,565)
Fair employment agency costs	8	–	47,762
Depreciation	9	185,396	150,432
Bank interest and charges		5,275	3,432
Loss on disposal of fixed asset		665	2,445
		<u>973,272</u>	<u>977,259</u>
Operating Deficit for year before Notional Cost of Capital		(497,468)	(518,430)
Notional cost of capital	10	(92,832)	(71,446)
		<u>(590,300)</u>	<u>(589,876)</u>
Operating Deficit for Year		(590,300)	(589,876)
Credit for notional interest		92,832	71,446
		<u>(497,468)</u>	<u>(518,430)</u>
Amount Transferred to Deficit Account	11	(497,468)	(518,430)

Statement of Total Recognised Gains and Losses for the Year Ended 26 September 1999

	1999 STG£	1998 STG£
Deficit for the year	(497,468)	(518,430)
Unrealised surplus on revaluation of fixed assets	17,576	5,003
Total Recognised Losses for the Year	(479,892)	(513,427)

All losses are derived from continuing activities.

The notes on pages 12 to 22 form a part of these financial statements.

Approved by the Board of the Loughs Agency of Foyle, Carlingford and Irish Lights
Commission on 13 March 2002.



Chairman



Chief Executive

Balance Sheet as at 26 September 1999

	Notes	Continuing Activities	
		1999	1998
		STG£	STG£
Tangible Fixed Assets	9	1,311,873	946,116
Current Assets			
Sundry debtors and prepayments	12	601,140	492,607
Cast at bank and on hand		14,290	97,813
		<u>615,430</u>	<u>590,420</u>
Current Liabilities			
Sundry creditors and accruals	13	(205,896)	(224,241)
Bank overdrafts		(86,296)	(64,336)
		<u>(292,192)</u>	<u>(288,577)</u>
Net Current Assets		<u>323,238</u>	<u>301,843</u>
Total Assets Less Current Liabilities		<u>1,635,111</u>	<u>1,247,959</u>
Deferred Income and Provisions			
Capital grants	14	(1,177,510)	(849,729)
Superannuation scheme	15	(398,635)	(356,840)
		<u>(1,576,145)</u>	<u>(1,206,569)</u>
Net Assets		<u>58,966</u>	<u>41,390</u>
Represented by			
Accumulated revenue account	11	–	–
Revaluation reserve	16	58,966	41,390
		<u>58,966</u>	<u>41,390</u>

The notes on pages 12 to 22 form a part of these financial statements.

Approved by the Board of the Loughs Agency of Foyle, Carlingford and Irish Lights Commission on 13 March 2002.


Chairman


Chief Executive

Cash Flow Statement for the Year Ended 26 September 1999

		1999 STG£	1998 STG£
Net Cash Outflow from Operations (Note 17)		(351,165)	(343,114)
Returns on Investments and Servicing of Finance			
Bank interest and charges	(5,275)		
Interest received	2,010	(3,265)	(3,286)
	<hr/>		
Net Inflow/(Outflow) From Superannuation			
Employer's contributions	91,729		
Employees' contributions	21,178		
Pension payments made	(71,112)		
	<hr/>	41,795	34,252
Net Inflow/(Outflow) from Capital Expenditure			
Purchase of tangible fixed assets	(537,942)		
Sale of tangible fixed assets	4,365		
	<hr/>	(533,577)	(599,194)
Net Inflow from Grant in Aid and Eu, Sep and Government Grants			
Grant in Aid	459,852		
EU, SEP and Government grants received	280,877		
	<hr/>	740,729	924,054
Net Cash Outflow/Inflow		<hr/> <hr/> (105,483)	<hr/> <hr/> 12,712

Notes to the Accounts

1 Superannuation Scheme

The Commission operates a defined benefit pension scheme for former employees which provides for benefits based on final pensionable pay.

An actuarial review of the scheme has not been carried out since 1993 at which time the accrued pension liability was calculated at STG£1,308,900.

Whilst the Commission is obliged to meet all future pension commitments, no provision for any obligation in excess of STG£398,635 has been made in these Accounts.

The funds attributable to the pension scheme are retained within the Commission and used for the general purposes of the Commission.

2 Accounting Policies

(a) Basis of Accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of fixed assets.

(b) Fixed Assets and Depreciation

Fixed assets are stated in the Balance Sheet at cost or valuation less depreciation at annual rates calculated to write off the cost/valuation of the assets over their estimated useful lives.

The rates at present in use are as follows:

Land and buildings	–	4% straight line
Patrol boat Lough Braden	–	15% straight line
Other floating equipment and plant	–	10, 15–33.3% straight line
Motor vehicles	–	25% straight line
Nets and miscellaneous gear	–	15 – 25% straight line

(c) Deficit Funding

The deficit is funded jointly by the Department of Agriculture and Rural Development for Northern Ireland and the Department of the Marine and Natural Resources for the Republic of Ireland.

(d) Currency

The accounts are denominated in STG£. The gain/loss on exchange which arises from transactions affected in IR£ is deducted from/added to that part of the Commission's deficit which is funded by the Minister for the Marine in the Republic of Ireland.

(e) Pension costs

The Foyle Fisheries Commission, 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 employees. Where a provision exists for a beneficiary, any pension paid is charged firstly against this provision. Should the provision be exhausted, the cost of any pension paid is charged to the Revenue Account.

(f) EU and Government Grants

EU and government grants are released to Revenue Account on the same basis as the assets to which they relate are depreciated.

(g) Cost of capital

The income and expenditure account includes the notional cost of capital employed by the Commission, calculated at 6% of total assets less current liabilities, less interest already charged during the year.

3	Ordinary Income	1999	1998
		STG£	STG£
	Normal activities		
	Licence duties	128,159	128,845
	Permits and rental fees	885	818
	Fishery rates	3,057	3,645
		<hr/>	<hr/>
		132,101	133,308
	Other activities		
	Pollution compensation received	1,937	1,906
	Fish kill compensation	6,133	–
	Fines and costs recovered	5,740	9,212
	Sundry receipts	937	3,209
	Boat hire	150	4,212
	Sheep dipping surveys	–	2,142
	Rental of land	456	–
		<hr/>	<hr/>
		15,353	20,681
	Summary	<hr/>	<hr/>
		147,454	153,989
		<hr/> <hr/>	<hr/> <hr/>
4	Eu and Government Grants Released	1999	1998
		STG£	STG£
	Capital grants (Note 14)	146,727	126,523
	Revenue grants	27,731	29,816
		<hr/>	<hr/>
		174,458	156,339
		<hr/> <hr/>	<hr/> <hr/>
5	Agency Work	1999	1998
		STG£	STG£
	Bailiffing duties	8,850	16,531
	Pollution control	143,032	128,073
		<hr/>	<hr/>
		151,882	144,604
		<hr/> <hr/>	<hr/> <hr/>

6 Staff Costs

	1999	1998
	STG£	STG£
Wages and salaries	488,851	471,428
Ex gratia payments	1,050	1,050
Staff training	8,673	3,090
	<u>498,574</u>	<u>475,568</u>

The Chief Executive is permanently employed and received emoluments of STG£45,511 for the year ended 26 September 1999.

7 Administrative Expenses

	1999	1998
	STG£	STG£
Postage	1,686	2,521
Advertising	4,461	1,463
Light and heat	7,607	7,824
Telephone	11,779	14,466
Rent and rates	6,263	2,989
Insurance	42,129	38,403
Audit and accountancy	18,387	18,387
Motor vehicle expenses	30,615	24,115
Boat stores	3,843	4,428
Boat maintenance	14,992	11,927
Legal costs and outlay	5,621	9,522
Printing and stationery	4,774	9,119
Non recoverable VAT	19,139	14,531
Licence dealers commission	1,008	5,852
Maintenance and repairs	6,497	7,621
Miscellaneous	7,170	(92)
Travelling and conference expenses	15,438	18,697
Pension payments	91,729	98,322
Health and safety	6,032	10,281
Computer maintenance	582	2,011
Equipment hire	423	1,798
	<u>300,175</u>	<u>304,185</u>

8 Fair Employment Agency Costs

	1999 STG£	1998 STG£
Opening provision	47,762	34,918
Provision made during year	–	47,762
	<u>47,762</u>	<u>82,680</u>
Payments made during year	–	(34,918)
Closing provision	<u>47,762</u>	<u>47,762</u>

9 Tangible Fixed Assets

	Lough Braden STG£	Motor Vehicles STG£	Land and Buildings STG£	Plant and Equipment STG£	Total STG£
Cost					
At 27 September 1998	391,354	167,228	42,493	740,296	1,341,371
Additions	7,376	20,000	402,272	108,294	537,942
Disposals	–	(14,073)	–	–	(14,073)
Revaluation	(2,896)	(996)	135	16,654	12,897
At 26 September 1999	<u>395,834</u>	<u>172,159</u>	<u>444,900</u>	<u>865,244</u>	<u>1,878,137</u>
Depreciation					
At 27 September 1998	224,334	66,992	2,109	101,820	395,255
Charge for year	59,113	43,289	9,684	73,310	185,396
Depreciation on disposals	–	(9,708)	–	–	(9,708)
Revaluation	(2,094)	(621)	19	(1,983)	(4,679)
At 26 September 1999	<u>281,353</u>	<u>99,952</u>	<u>11,812</u>	<u>173,147</u>	<u>566,264</u>
Net Book Valuation					
At 26 September 1999	<u>114,481</u>	<u>72,207</u>	<u>433,088</u>	<u>692,097</u>	<u>1,311,873</u>
At 26 September 1998	<u>167,020</u>	<u>100,236</u>	<u>40,384</u>	<u>638,476</u>	<u>946,116</u>

10 Notional cost of Capital

	1999 STG£	1998 STG£
Total assets less current liabilities	1,635,111	1,247,959
Notional charge @ 6%	98,107	74,878
Less: Actual charges incurred	(5,275)	(3,432)
	<u>92,832</u>	<u>71,446</u>

11 Accumulated Revenue Account

	1999			1998
	DOMNR STG£	DARD STG£	Total STG£	Total STG£
Accumulated opening deficit	2,955,395	2,891,921	5,847,316	5,328,886
Deficit for year	240,328	257,140	497,468	518,430
Accumulated closing deficit	<u>3,195,723</u>	<u>3,149,061</u>	<u>6,344,784</u>	<u>5,847,316</u>
Financed by:				
Opening grants received	2,787,950	2,731,994	5,519,944	5,031,685
Grants received during year	224,852	235,000	459,852	488,259
Grants receivable at year end	182,921	182,067	364,988	327,372
	<u>3,195,723</u>	<u>3,149,061</u>	<u>6,344,784</u>	<u>5,847,316</u>

12 Sundry Debtors and Prepayments

	1999	1998
	STG£	STG£
Sales ledger debtors	49,150	33,640
Prepayments	45,743	39,925
Pollution control	31,569	30,097
Fishery protection – bailiffing duties	17,744	16,531
	<u>144,206</u>	<u>120,193</u>
Other debtors		
Deficit fund grants receivable (Note 11)	364,988	327,372
SEP grant	–	23,132
TAM	83,240	21,910
Foyle Basin	3,018	–
Building fund	5,688	–
	<u>456,934</u>	<u>372,414</u>
Total	<u>601,140</u>	<u>492,607</u>

13 Sundry Creditors and Accruals

	1999	1998
	STG£	STG£
Purchase ledger creditors	153,780	128,751
Fair employment agency compensation	47,762	47,762
Accrued expenses	4,314	3,735
Building fund 1997	40	43,993
	<u>205,896</u>	<u>224,241</u>

14 Grant Income

		1999	1998
	STG£	STG£	STG£
EU and Government Grants			
Opening balance		338,020	318,484
Received during year		22,900	129,192
Exchange re 1998		–	1,389
		<u>360,920</u>	<u>449,065</u>
Released to revenue account – capital grants	111,176		
– revenue grants	–	(111,176)	(111,045)
		<u>249,744</u>	<u>338,020</u>
Salmon Enhancement Programme			
Opening balance		502,651	92,511
Received during year		31,794	410,392
Receivable at year end		–	23,132
		<u>534,445</u>	<u>526,035</u>
Released to revenue account – capital grants	24,319		
– revenue grants	488	(24,807)	(23,384)
		<u>509,638</u>	<u>502,651</u>
Building Fund			
Opening balance		9,058	–
Transferred from 1997 building fund		43,953	9,058
Received during year		331,393	–
Receivable at year end		5,688	–
		<u>390,092</u>	<u>9,058</u>
Released to revenue account – capital grant		(10,305)	–
		<u>379,787</u>	<u>9,058</u>

14 Grant Income (continued)

TAM capital grants

Opening balance	–	–
Received during year	–	–
Receivable at year end	34,086	–
Released to revenue account – capital grants	(274)	–
	<u>33,812</u>	<u>–</u>

TAM revenue grants

Opening balance	21,910	–
Received during year	–	–
Receivable for 1999 – released to revenue account	27,243	21,910
Receivable at year end	<u>49,153</u>	<u>21,910</u>

Foyle Basin project

Received during year	2,164	–
Receivable at year end	3,018	–
	<u>5,182</u>	<u>–</u>
Released to revenue account – capital grants	(653)	–
	<u>4,529</u>	<u>–</u>

Summary

Released to Revenue

EU and government grants	111,176	111,045
SEP grants	24,807	23,384
Building fund	10,305	–
Foyle Basin project	653	–
TAM	27,517	21,910
	<u>174,458</u>	<u>156,339</u>

Closing balance

EU and government grants	249,744	338,020
SEP grants	509,638	502,651
Building fund	379,787	9,058
Foyle Basin project	4,529	–
TAM	33,812	–
	<u>1,177,510</u>	<u>849,729</u>

15 Superannuation Scheme

	1999 STG£	1998 STG£
Opening balance	356,840	322,588
Employees' contributions	21,178	19,921
Commission's contributions	21,178	19,920
Contributions to pensions by commission	70,551	78,402
	<u>469,747</u>	<u>440,831</u>
Payments during year		
Annual pensions	69,219	66,470
Lump sum payment	1,893	17,521
	<u>71,112</u>	<u>83,991</u>
Closing balance	<u>398,635</u>	<u>356,840</u>
Revenue account charge		
Commission's contribution for staff	21,178	19,920
Commission's payments to pensioners	70,551	78,402
	<u>91,729</u>	<u>98,322</u>

16 Revaluation Reserve

	1999 STG£	1998 STG£
Opening balance	41,390	36,387
Unrealised surplus on revaluation of fixed assets	17,576	5,003
	<u>58,966</u>	<u>41,390</u>

17 Cash Flow Notes

	1999 STG£	1998 STG£
Reconciliation of Operation Results to Net Cash Inflow/(Outflow) from Operating Activities		
Deficit for period transferred to Revenue Account	(497,468)	(518,430)
Depreciation	185,396	150,432
Increase in debtors	(24,013)	(22,241)
(Decrease)/increase in creditors	(18,345)	43,839
Bank interest and charges	5,275	3,432
Interest received	(2,010)	(146)
Net cash outflow from operations	<u>(351,165)</u>	<u>(343,114)</u>
Reconciliation of Net Cash Inflow/Outflow to Movement in Net Funds		
(Decrease)/increase in cash in year	<u>(105,483)</u>	<u>12,712</u>
Explained as follows:		
Net funds at 27 September	33,477	20,765
Net funds at 26 September	(72,006)	33,477
Change	<u>(105,483)</u>	<u>12,712</u>
Eu, Sep and Government Grants Received		
Opening amounts due	63,594	42,101
Claimed for during year	506,756	457,287
	<u>570,350</u>	<u>499,388</u>
Closing amounts due	(110,498)	(63,594)
Amount received	<u>459,852</u>	<u>435,794</u>

18 Business Activities Attracting Fees and Charges

	1999			1998		
	Income £	Cost £	Deficit £	Income £	Cost £	Deficit £
Conservation, protection, improvement and management of salmon and inland fisheries	323,922	821,390	(497,468)	314,225	832,655	(518,430)
Pollution prevention, selection and investigation	143,032	143,032	–	128,073	128,073	–
Bailiffing	8,850	8,850	–	16,531	16,531	–
Total	<u>475,804</u>	<u>973,272</u>	<u>(497,468)</u>	<u>458,829</u>	<u>977,259</u>	<u>(518,430)</u>

19 Capital Commitment

	1999 STG£	1998 STG£
Contracted for	<u>1,200,000</u>	<u>Nil</u>
Authorised by commission but not yet contracted for	<u>–</u>	<u>1,200,000</u>

20 Related Party Transactions

There were no related party transactions during the year.

Appendix – Accounts Direction

Accounts Direction given by the Department of Agriculture and Rural Development for Northern Ireland with the approval of the Department of Finance and Personnel and adopted by the Department of the Marine in accordance with the Foyle Fisheries Act (Northern Ireland) 1952 and the Foyle Fisheries Act 1952.

1. The Foyle Fisheries Commission shall prepare accounts for the year ended 26 September 1999, and for each succeeding year thereafter comprising:

- A foreword;
- An income and expenditure account;
- A statement of total recognised gains and losses;
- A balance sheet; and
- A cash flow statement

including such notes as may be necessary for the purposes referred to in the following paragraphs.

2. The 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 end of the financial year.
3. Subject to this requirement, the accounts shall be prepared in accordance with:
 - Generally accepted accounting practice in the United Kingdom (UK GAAP);
 - The disclosure and accounting requirements contained in “The Fees and Charges Guide” (in particular those relating to the need for appropriate segmental information for services or forms of service provided) and in other guidance which the Department of Finance and Personnel may issue from time to time in respect of accounts which are required to give a true and fair view; and
 - The accounting and disclosure requirements given in “Government Accounting Northern Ireland” and in “Executive NDPBs: Annual Reports and Accounts Guidance”, as amended or augmented from time to time;

insofar as these are appropriate to the Foyle Fisheries Commission and are in force for the financial year for which the statement of accounts is to be prepared.

4. Clarification of the application of the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986 and Accounting Standards is given in the attached Schedule 1. Additional disclosure requirements are set out in the attached Schedule 2.
5. The income and expenditure account and balance sheet shall be prepared under the historical cost convention modified by the inclusion of:
 - Fixed Assets at their value to the Commission by reference to current costs;
 - Stocks at the lower of net current replacement costs and net realisable value.
6. This direction shall be reproduced as an appendix to the accounts.

Schedule 1

Application of the Accounting and Disclosure Requirements of the Companies (Northern Ireland) Order 1986 and Accounting Standards

Companies (Northern Ireland) Order 1986

1. The disclosure exemptions permitted by the Companies (Northern Ireland) Order 1986 shall not apply to the Foyle Fisheries Commission unless specifically approved by the DFP.
2. The Companies (Northern Ireland) Order 1986 requires certain information to be disclosed in the Commissioners' Report. To the extent that it is appropriate, the information relating to the Foyle Fisheries Commission shall be contained in the foreword.
3. When preparing its income and expenditure account, the Foyle Fisheries Commission shall have regard to the profit and loss account format 2 prescribed in Schedule 4 to the Companies (Northern Ireland) order 1986.
4. When preparing its balance sheet, the Foyle Fisheries Commission shall have regard to the balance sheet format 1 prescribed in Schedule 4 to the Companies (Northern Ireland) Order 1986. The balance sheet totals shall be struck at "Total assets less current liabilities".
5. The Foyle Fisheries Commission is not required to provide the additional information required by paragraph 33(3) of Schedule 4 to the Companies (Northern Ireland) Order 1986.
6. The foreword and balance sheet shall be signed by the Accounting Officer and dated.

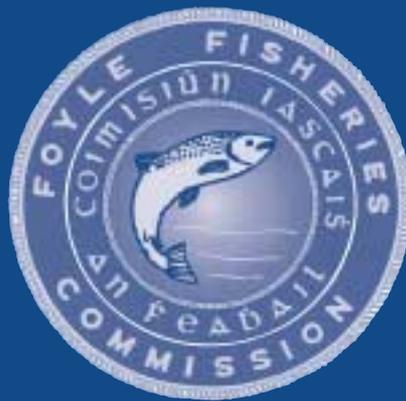
Accounting Standards

7. The Foyle Fisheries Commission is not required to include a note showing historical cost profits and losses as described in FRS 3.

Schedule 2

Additional Disclosure Requirements

1. The foreword shall, inter alia:
 - (a) State that the accounts have been prepared in a form directed by the Department with the consent of the Department of Finance and Personnel in accordance with the Foyle Fisheries Act (Northern Ireland) 1952; and
 - (b) Include a brief history of the Foyle Fisheries Commission and its statutory background.
2. The notes to the accounts shall include details of the key corporate financial targets set by the Department of Agriculture and Rural Development and the Department of the Marine and Natural Resources.



The Foyle Fisheries Commission Annual Report 1997-1999

Financial Statements 1 December 1999

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Foreword to the Financial Statements

History of the Commission and Background Information

The Foyle Fisheries Commission was established by the Foyle Fisheries Act 1952 and the Foyle Fisheries Act (Northern Ireland) 1952 to provide protection, conservation and improvement of the Fisheries in the Foyle Area.

In 1993 KCI Management Consultants were approached to review the operations and activities of the Commission. Their recommendations arising from this review, which were fully accepted by the Ministers with responsibility for the Commission, indicated that the role of the Commission should be extended to include:

- the development of the salmon and inland fisheries for the Foyle System;
- the licensing of marine aquaculture;
- the promotion, development and improvement of facilities for angling, including sea angling to provide a contribution to the economic development of the North West of Ireland.

Principal Activities

The Commission operates throughout the Foyle Catchment in Counties Donegal, Londonderry and Tyrone and is responsible to the Minister for the Marine and Natural Resources and the Department of Agriculture for Northern Ireland now known as the Department of Agriculture and Rural Development for Northern Ireland.

During the year the commission has continued with its Conservation and Protection duties and has moved significantly towards achieving the recommendations of the KCI review.

The Commission also continued to develop its collection of information on the salmonid stocks of the system and the quality and extent of the riverine habitats available to them. This data forms the basis of the targeting, refinement and introduction of mechanisms and procedures to improve conservation and protection of the stocks.

Data collection facilities have been extended and include the provision of a new fish pass and counter on Sion Mills Weir and a new crump weir and counter on the River Roe at Limavady. Both of these facilities were funded by the EU Special Programme for Peace and Reconciliation Salmonid Enhancement Programme.

A new fish counter on the Owenkillew Glenelly system became operational. This facility was funded by the EU Special Programme for Peace and Reconciliation Salmonid Enhancement Programme. Funds were also sourced from the EU Tourism Angling Measure and the International Fund for Ireland for the construction of a fish counting weir and trapping facility on the River Finn at Killygordon. Construction commenced at the end of the year.

Results for the Period

The Foyle Fisheries Commission is an on-vote cross-border institution whose annual operating deficit is fully funded by the Department of the Marine and Natural Resources in the Republic of Ireland and the Department of Agriculture for Northern Ireland now known as the Department of Agriculture and Rural Development for Northern Ireland.

The Commission's net cost of operation was STG£140,724 (26 September 1999 STG£497,468) and the results for the period are more fully set out on page 9.

Performance Targets

The Annual Reports and Accounts Guidance for Non-Departmental Public Bodies (NDPB) (published May 1996) requires the reporting of financial performance against key targets. As the activities of the Foyle Fisheries Commission do not correlate with measuring its performance against financial targets, the Commissioners have not reported performance targets in these accounts. The Annual Reports and Accounts Guidance for NDPBs require in these circumstances that strategic objectives be reported upon and these are set out in the Annual Report.

Important Events Occurring after the Period End

During 1999 the Commission finalised the development of its plans for new headquarters. These headquarters were completed in 2000 and regional headquarters were opened in Carlingford village in January 2001 to assist the agency fulfil its role in the Foyle and Carlingford areas. This extended role includes fisheries development, shell fisheries, the licensing and development of aquaculture and the development of marine tourism.

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. The new 12 member Board of the FCILC were appointed on 19 December 1999 and met for the first time at an inaugural North South Ministerial Council Meeting for this sector on 7 February 2000. The new Headquarters were completed and became operational in June 2000.

Fixed Assets

Details of the movements in fixed assets are set out in note 8 to the Financial Statements.

The Commission does not believe that there is any material difference between the market and book value of its fixed assets.

Commission and Foyle Advisory Council Members

The members of the Commission who served during the period were

Mr M Mullen (Chairman)
 Mr JS Allister
 Miss E Kennedy
 Mr JD Houston

The members of the Foyle Advisory Council who served during the period were

Mr B McDermott (Chairman)	Dr I Gordon	Mr D Desmond	Mr D Campbell
Mr F Curran (Vice Chairman)	Mr C Gibson	Mr DG Doherty	Mr T Crawford
Mr R Rodgers (Secretary)	Mr T Howard	Mr L Mackie	Mr W Doherty
Mr AEF Allen	Mr RR Harron	Mr L Mackie	Mr J Doherty
Mr R Alexander	Mr J Hadden	Mr L Thompson	Mr J Mackin
Lady R Brookeborough	Mr H Johnston	Mr R Tattersall	Mr S Maxwell
Mr S Beattie	Mr G Kelly	Mr D Wilde	Mr E Mullan
Mr R Blakiston Houston	Mr H Lusby	Mr M McCrea	Mr J Mullan
Mr M Boyce	Mr J Lynch	Mr R McBrine	Mr R Scott
Mr F McGurke	Mr J O'Donnell	Mr B Ronan	

The British/Irish Agreement Act 1999 and the North/South (Implementation Bodies) (Northern Ireland) 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 FCILC has two operational Agencies, the Loughs Agency and the Lights Agency. The approval of these financial statements is the responsibility of the Loughs Agency. The Board Members of the Loughs Agency at the date of this report are

Mr P Savage (Chairperson)	Mr D Blakiston Houston
Lord Cooke of Islandreagh	Mr A Morgan
Mr J Allen	Mr F Feely
Mr K Anderson	Dr P Griffin
Ms S Logue	Ms S Tyrrell
Mr J Martin	Mr A Ward

Disabled Persons

The Commission follows the code of practice of the NI Civil Service and the ROI Civil Service.

Health and Safety

The Commission has taken appropriate measures to ensure that it complies in all respects with the Health and Safety guidance and legislation and all its relevant locations in Northern Ireland and in the Republic of Ireland.

The Commission's safety policy complies with the safety requirements laid down by the Department of Agriculture and Rural Development for Northern Ireland and also with the Safety, Health and Welfare at Work Act 1989 in the Republic of Ireland and the Commission makes every effort to maintain a reasonable and satisfactory standard of health and safety in the discharge of its duties on both land and on water.

Employee Involvement

The Commission operates regular staff briefings and an annual Staff Conference which is attended by Commissioners.

Payment to Suppliers

The Commission is committed to the prompt payment of bills for goods and services received.

Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or the presentation of a valid invoice or similar demand, whichever is later.

During the period 97.09% of bills were paid within this standard.

Financial Statements

These Financial Statements have been prepared as required by Section 5 of the Foyle Fisheries Act 1952 and Section 5 of the Foyle Fisheries Act (Northern Ireland) 1952 and have been drawn up in accordance with the direction given by the Department of Finance and Personnel for Northern Ireland in respect of accounting periods ending on or after 1 December 1999. The Accounts Direction has also been adopted by the Department of the Marine and Natural Resources in the Republic of Ireland in respect of the preparation of financial statements for the Foyle Fisheries Commission.

The relevant responsibilities of the Accounting Officer are set out on pages 5 and 6. These responsibilities include the requirements to keep proper accounting records and an effective system of internal financial control.

The Accounting Officer reports that the operation of the Commissions nominal ledger during the period did not function in a manner sufficient to enable periodic and annual draft financial statements to be extracted with reasonable accuracy. The Accounting Officer has since taken the necessary steps to ensure that the accounting system is now operating in a manner which meets his relevant responsibilities in respect of accounting records and ensuring an effective and reliable system of internal financial control.

Year 2000

Action has been taken to address the potential impact on the Commission's IT systems of the Year 2000 problem. Arrangements to have the Commission's IT systems upgraded are in hand and those systems will be fully compliant for the Year 2000.

Future Developments

There are no significant future developments in Commission activities which are not included in the Annual Report which accompanies these Financial Statements.

Auditors

The Auditors, Brian McDaid and Company, were appointed jointly by the Department of the Marine and Natural Resources and the Department of Agricultural and Rural Development. With the enactment of the North/South Cooperation (Implementation Bodies) (Northern Ireland) Order 1999 and the British/Irish Agreement Act 1999 the responsibility of auditing the accounts of the Loughs Agency passed to the Northern Ireland Audit Office and the Irish Audit Office.

RJD Anderson
Chief Executive
13 March 2002

Statement of the Commission's and Chief Executive's Responsibilities

Under the parallel Foyle Fisheries Acts 1952, the Commission is required to furnish an annual statement of its accounts to the Department of Agriculture for Northern Ireland and also to the Minister of the Marine and Natural Resources in the Republic of Ireland.

For periods ending on or after 1 December 1999 the Department of Agriculture for Northern Ireland has directed the Commission to prepare a Statement of Accounts for each financial year in the form and on the basis set out in the Accounts Direction. The Accounts Direction, which has been approved by the Department of Finance and Personnel for Northern Ireland, have also been adopted by the Department of the Marine and Natural Resources for the purposes of preparing the annual accounts of the Foyle Fisheries Commission. The Accounts are prepared on an accruals basis and must give a true and fair view of the Commission's affairs at the period end and of its income and expenditure and cash flows for the financial period then ended.

In preparing the accounts, the Commission is required to:

- Observe guidance issued by the Department of Finance and Personnel and the Department of the Marine and Natural Resources, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Commission will continue in operation.

The Accounting Officer for the Department of Agriculture for Northern Ireland and the Accounting Officer for the Department of the Marine and Natural Resources in the Republic of Ireland have designated the Chief Executive of the Foyle Fisheries Commission as the Accounting Officer for the Commission. His relevant responsibilities as Accounting Officer, including his responsibilities for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Accounting Officer's Memorandum in "Government Accounting in Northern Ireland" issued by the Department of Finance and Personnel.

RJD Anderson
Chief Executive
13 March 2002

Statement on the System of Internal Financial Control

As Accounting Officer, I acknowledge my responsibility for ensuring that an effective system of internal financial control is maintained and operated by the Foyle Fisheries Commission.

The system can provide only reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, administrative procedures including the segregation of duties, and a system of delegation of accountability. In particular, it includes:

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Commissioners;
- regular reviews by the Commissioners of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital investment control guidelines;
- as appropriate, formal project management disciplines.

The Department of Agriculture and Rural Development for Northern Ireland and the Department of the Marine and Natural Resources for the Republic of Ireland have internal audit departments which provide internal audit services to the Commission. Written reports and recommendations are made to improve the adequacy and effectiveness of the Commission's system of internal financial control. The effectiveness of the system of internal control is also contributed to by contributions from the Commission's own staff and also by comments made by the external auditors in their management letter and other reports.

RJD Anderson
Accounting Officer
13 March 2002

Auditors' Report for the Period Ended 1 December 1999

We have audited the financial statements of the Foyle Fisheries Commission for the period ended 1 December 1999 which 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 set out on pages 12 to 22. These financial statements have been prepared under the Historical Cost Convention, as modified by the revaluation of certain fixed assets, and the Accounting Policies as set out on pages 12 and 13 and the Accounts Direction as set out on pages 23 to 25.

Respective Responsibilities of the Chief Executive and the Auditors

As described on page 5, the Chief Executive is responsible for the preparation of financial statements and ensuring the regularity of financial transactions. The Chief Executive is also responsible for the preparation of a Foreword. Our responsibility as independent auditors is to audit the financial statements in accordance with relevant legal and regulatory requirements in Northern Ireland and the guidelines issued by the Auditing Practices Board.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Foyle Fisheries Act 1952 as amended and the Foyle Fisheries (Northern Ireland) Act 1952 as amended and the Accounts Direction made thereunder by the Department of Finance and Personnel and adopted by the Department of the Marine and Natural Resources and whether in all material respects, the income and expenditure have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. We also report, if in our opinion, the Foreword is not consistent with the financial statements, if the Commission has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

Basis of Opinion

We conducted our audit in accordance with Auditing Standards issued by Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Chief Executive in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Commission's circumstances consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurances that the financial statements are free from material misstatement, whether caused by

fraud or other irregularity or error and that, in all material respects, the income and expenditure have been applied for the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. However, the evidence available to us was limited because, as explained in Note 1 to the financial statements, no actuarial review has been commissioned since 1993 at which time the accrued pension liability was STG£1,308,900. As a result we were unable to assess whether the current provision of STG£387,397 is sufficient. Any adjustment to this figure may have a significant effect on the operating results.

In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Disclaimer of Opinion on Financial Statements

Because of the possible effect of the limitation in evidence available to us in respect of the Superannuation Scheme, we are unable to form an opinion as to whether the financial statements give a true and fair view of the state of the Commission's affairs as at 1 December 1999 and of its deficit for the period then ended. In all other respects, in our opinion, the financial statements have been properly prepared in accordance with the Foyle Fisheries Act 1952 as amended and the Foyle Fisheries (Northern Ireland) Act 1952 as amended and with the Accounts Direction issued by the Department of Finance and Personnel.

In respect alone of the limitation of our work relating to the Superannuation Scheme, we have not obtained all the information and explanations that we considered necessary for the purposes of our audit.

Other Opinions

In all material respects, in our opinion, the income and expenditure have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

The financial statements and accounting records presented to us by the Commission for the purposes of our audit contained errors in relation to the amounts at which Income, Expenditure, Assets and Liabilities were stated. The errors arose as a result of a breakdown in the Commission's accounting system. Therefore proper accounting records were not maintained on a timely and consistent basis. However, the Commission subsequently reconstructed its accounting records from its prime sources and appropriate adjustments were made to remedy the errors arising. Adequate evidence was therefore obtained by us in order to give our opinion on the financial statements.

Brian McDaid and Company
Chartered Accountants
and Registered Auditors

30 October 2002

19 Clarendon Street
Londonderry
BT48 7EP

Financial Statements

Income and Expenditure Account for the Period Ended 1 December 1999

		Continuing Activities	
	Notes	1 December 1999 STG£	26 September 1999 STG£
Income			
Ordinary income	3	1,459	147,454
EU and Government grants released	4	32,043	174,458
Agency work	5	26,102	151,882
Interest received		1,134	2,010
		60,738	475,804
Expenditure			
Staff costs	6	101,451	498,574
Administration expenses	7	67,809	300,175
Currency exchange		(5,059)	(16,813)
Depreciation	8	34,586	185,396
Bank interest and charges		479	5,275
Loss on disposal of fixed asset		2,196	665
		201,462	973,272
Operating Deficit for Period before Notional Cost of Capital		(140,724)	(497,468)
Notional cost of capital	9	(19,434)	(92,832)
Operating Deficit for Period		(160,158)	(590,300)
Credit for notional interest		19,434	92,832
Amount Transferred to Deficit Account	10	(140,724)	(497,468)

Statement of Total Recognised Gains and Losses for the Period Ended 1 December 1999

	1999 STG£	1999 STG£
Deficit for the period	(140,724)	(497,468)
Unrealised (deficit)/surplus on revaluation of fixed assets	<u>(612)</u>	<u>17,576</u>
Total Recognised Losses for the Period	<u>(141,336)</u>	<u>(479,892)</u>

All losses are derived from continuing activities.

The notes on pages 12 to 22 form a part of these financial statements

Approved by the Board of the Loughs Agency of Foyle, Carlingford and Irish Lights
Commission on 13 March 2002.



Chairman



Chief Executive

Balance Sheet as at 1 December 1999

	Notes	Continuing Activities	
		1 December 1999 STG£	26 September 1999 STG£
Tangible Fixed Assets	8	1,514,133	1,311,873
Current Assets			
Sundry debtors and prepayments	11	789,931	601,140
Cast at bank and on hand		6,606	14,290
		<u>796,537</u>	<u>615,430</u>
Current Liabilities			
Sundry creditors and accruals	12	(339,022)	(205,896)
Bank overdrafts		(136,204)	(86,296)
		<u>(475,226)</u>	<u>(292,192)</u>
Net Current Assets		<u>321,311</u>	<u>323,238</u>
Total Assets Less Current Liabilities		<u>1,835,444</u>	<u>1,635,111</u>
Deferred Income and Provisions			
Capital grants	13	(1,389,693)	(1,177,510)
Superannuation scheme	14	(387,397)	(398,635)
		<u>(1,777,090)</u>	<u>(1,576,145)</u>
Net Assets		<u>58,354</u>	<u>58,966</u>
Represented by			
Accumulated revenue account	10	—	—
Revaluation reserve	15	58,354	58,966
		<u>58,354</u>	<u>58,966</u>

The notes on pages 12 to 22 form a part of these financial statements.

Approved by the Board of the Loughs Agency of Foyle, Carlingford and Irish Lights Commission on 13 March 2002.



Chairman



Chief Executive

Cash Flow Statement for the Period Ended 1 December 1999

	Notes	1 December 1999 STG£	26 September 1999 STG£
Net Cash Outflow from Operations (Note 16)		43,765	(351,165)
Returns on Investments and Servicing of Finance			
Bank interest and charges	(479)		
Interest received	1,134	655	(3,265)
Net Inflow/(Outflow) from Superannuation			
Employer's contributions	19,461		
Employees' contributions	4,752		
Pension payments made	(35,451)		
		(11,238)	41,795
Net Inflow/(Outflow) from Capital Expenditure			
Purchase of tangible fixed assets	(239,654)		
Sale of tangible fixed assets	2,196		
		(237,458)	(533,577)
Net Inflow from Grant in Aid and EU, Sep and Government Grants			
Grant in Aid	80,000		
EU, SEP and Government grants received	66,684		
		146,684	740,729
Net Cash Outflow		(57,592)	(105,483)

Notes to the Accounts

1 December 1999

1 Superannuation Scheme

The Commission operates a defined benefit pension scheme for former employees which provides for benefits based on final pensionable pay.

An actuarial review of the scheme has not been carried out since 1993 at which time the accrued pension liability was calculated at STG£1,308,900.

Whilst the Commission is obliged to meet all future pension commitments, no provision for any obligation in excess of STG£387,397 has been made in these Accounts.

The funds attributable to the pension scheme are retained within the Commission and used for the general purposes of the Commission.

2 Accounting Policies

(a) Basis of Accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of fixed assets.

(b) Fixed Assets and Depreciation

Fixed assets are stated in the Balance Sheet at cost or valuation less depreciation at annual rates calculated to write off the cost/valuation of the assets over their estimated useful lives.

The rates at present in use are as follows:

Land and buildings	—	4% straight line
Patrol boat Lough Braden	—	15% straight line
Other floating equipment and plant	—	10, 15-33.3% straight line
Motor vehicles	—	25% straight line
Nets and miscellaneous gear	—	15 - 25% straight line

(c) Deficit Funding

The deficit is funded jointly by the Department of Agriculture and Rural Development for Northern Ireland and the Department of the Marine and Natural Resources for the Republic of Ireland.

(d) Currency

The accounts are denominated in STG£. The gain/loss on exchange which arises from transactions affected in IR£ is deducted from/added to that part of the Commission's deficit which is funded by the Minister for the Marine in the Republic of Ireland.

(e) Pension costs

The Foyle Fisheries Commission, 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 employees. Where a provision exists for a beneficiary, any pension paid is charged firstly against this provision. Should the provision be exhausted, the cost of any pension paid is charged to the Revenue Account.

(f) EU and Government Grants

EU and government grants are released to Revenue Account on the same basis as the assets to which they relate are depreciated.

(g) Cost of capital

The income and expenditure account includes the notional cost of capital employed by the Commission, calculated at 6% of total assets less current liabilities, less interest already charged during the period.

3 Ordinary Income

	1 December 1999 STG£	26 September 1999 STG£
Normal activities		
Licence duties and fish dealers licences	65	128,159
Permits and rental fees	—	885
Fishery rates	6	3,057
	<hr/> 71	<hr/> 132,101
Other activities		
Pollution compensation received	—	1,937
Fish kill compensation	—	6,133
Fines and costs recovered	904	5,740
Sundry receipts	28	937
Boat hire	—	150
Sheep dipping surveys	—	—
Rental of land	456	456
	<hr/> 1,388	<hr/> 15,353
Summary	<hr/> 1,459	<hr/> 147,454

4 EU and Government Grants Released

	1 December 1999 STG£	26 September 1999 STG£
Capital grants (Note 13)	28,240	146,727
Revenue grants	3,803	27,731
	<hr/> 32,043	<hr/> 174,458

5 Agency Work

	1 December 1999 STG£	26 September 1999 STG£
Bailiffing duties	—	8,850
Pollution control	26,102	143,032
	<hr/> 26,102	<hr/> 151,882

6 Staff Costs

	1 December 1999 STG£	26 September 1999 STG£
Wages and salaries	100,972	488,851
Ex gratia payments	—	1,050
Staff training	479	8,673
	<u>101,451</u>	<u>498,574</u>

The Chief Executive is permanently employed and received emoluments of STG£7,002 for the period ended 1 December 1999.

7 Administrative Expenses

	1 December 1999 STG£	26 September 1999 STG£
Postage	295	1,686
Advertising	47	4,461
Light and heat	825	7,607
Telephone	2,333	11,779
Rent and rates	942	6,263
Insurance	9,795	42,129
Audit and accountancy	10,750	18,387
Motor vehicle expenses	6,998	30,615
Boat stores	65	3,843
Boat maintenance	737	14,992
Legal costs and outlay	3,161	5,621
Printing and stationery	1,182	4,774
Non recoverable VAT	3,095	19,139
Licence dealers commission	4,396	1,008
Maintenance and repairs	1,323	6,497
Miscellaneous	940	7,170
Travelling and conference expenses	1,272	15,438
Pension payments	19,461	91,729
Health and safety	98	6,032
Computer maintenance	84	582
Equipment hire	10	423
	<u>67,809</u>	<u>300,175</u>

8 Tangible Fixed Assets

Cost	Lough Braden STG£	Motor Vehicles STG£	Land and Buildings STG£	Plant and Equipment STG£	Total STG£
At 27 September 1999	395,834	172,159	444,900	865,244	1,878,137
Additions	—	9,401	94,805	135,448	239,654
Disposals	—	(15,496)	—	—	(15,496)
Revaluation	713	141	515	(1,473)	(104)
At 1 December 1999	<u>396,547</u>	<u>166,205</u>	<u>540,220</u>	<u>999,219</u>	<u>2,102,191</u>
Depreciation					
At 27 September 1999	281,353	99,952	11,812	173,147	566,264
Charge for period	10,086	7,052	3,473	13,975	34,586
Depreciation on disposals	—	(13,300)	—	—	(13,300)
Revaluation	524	84	15	(115)	508
At 1 December 1999	<u>291,963</u>	<u>93,788</u>	<u>15,300</u>	<u>187,007</u>	<u>588,058</u>
Net Book Valuation					
At 1 December 1999	<u>104,584</u>	<u>72,417</u>	<u>524,920</u>	<u>812,212</u>	<u>1,514,133</u>
At 26 September 1999	<u>114,481</u>	<u>72,207</u>	<u>433,088</u>	<u>692,097</u>	<u>1,311,873</u>

9 Notional Cost of Capital

	1 December 1999 STG£	26 September 1999 STG£
Total assets less current liabilities	<u>1,835,444</u>	<u>1,635,111</u>
Notional charge @ 6% x 66/365	19,913	98,107
Less: Actual charges incurred	(479)	(5,275)
	<u>19,434</u>	<u>92,832</u>

10 Accumulated Revenue Account

	1 December 1999		26 September 1999	
	DOMNR STG£	DARD STG£	Total STG£	Total STG£
Accumulated opening deficit	3,195,723	3,149,061	6,344,784	5,847,316
Deficit for period	67,833	72,891	140,724	497,468
Accumulated closing deficit	<u>3,263,556</u>	<u>3,221,952</u>	<u>6,485,508</u>	<u>6,344,784</u>
Financed by:				
Opening grants received	3,012,802	2,966,994	5,979,796	5,519,944
Grants received during period	80,000	—	80,000	459,852
Grants receivable at period end	170,754	254,958	425,712	364,988
	<u>3,263,556</u>	<u>3,221,952</u>	<u>6,485,508</u>	<u>6,344,784</u>

11 Sundry Debtors and Prepayments

	1 December 1999 STG£	26 September 1999 STG£
Sales ledger debtors	15,866	49,150
Prepayments	35,492	45,743
Pollution control	57,672	31,569
Fishery protection - bailiffing duties	17,744	17,744
	<u>126,774</u>	<u>144,206</u>
Other debtors		
Deficit fund grants receivable (Note 10)	425,712	364,988
SEP grant	—	—
TAM	140,433	83,240
Foyle Basin	3,018	3,018
Building fund	93,994	5,688
	<u>663,157</u>	<u>456,934</u>
Total	<u>789,931</u>	<u>601,140</u>

12 Sundry Creditors and Accruals

	1 December 1999 STG£	26 September 1999 STG£
Purchase ledger creditors	255,546	153,780
Fair employment agency compensation	47,762	47,762
Accrued expenses	35,674	4,314
Building fund 1997	40	40
	<u>339,022</u>	<u>205,896</u>

13 Grant Income

	1 December 1999 STG£	26 September 1999 STG£
EU and Government Grants		
Opening balance	249,744	338,020
Received during period	—	22,900
	<u>249,744</u>	<u>360,920</u>
Released to revenue account - capital grants	(19,657)	(111,176)
Closing balance	230,087	249,744
Salmon Enhancement Programme		
Opening balance	509,638	502,651
Received during period	—	31,794
Receivable at period end	—	—
	<u>509,638</u>	<u>534,445</u>
Released to revenue account - capital grants	(4,445)	(24,807)
Closing balance	<u>505,193</u>	<u>509,638</u>

Building Fund

Opening balance	379,787	9,058
Transferred from 1997 building fund	—	43,953
Received during period	14,245	331,393
Receivable at period end	93,994	5,688
	488,026	390,092
Released to revenue account - capital grants	(3,645)	(10,305)
Closing balance	484,381	379,787

TAM capital grants

Opening balance	33,812	—
Opening debtor	(34,086)	—
Received during period	31,541	—
Receivable at period end	134,729	34,086
	165,996	34,086
Released to revenue account - capital grants	(329)	(274)
Closing balance	165,667	33,812

TAM revenue grants

Opening balance	49,153	21,910
Opening debtor	(49,153)	—
Received during period	47,253	—
Receivable at period end	5,704	27,243
	52,957	49,153
Released to revenue account	3,803	27,243

Foyle Basin project

Opening balance	4,529	—
Opening debtor	(3,018)	—
Received during period	—	2,164
Receivable at period end	3,018	3,018
	4,529	5,182
Released to revenue account - capital grants	(164)	(653)
Closing balance	4,365	4,529

Summary

Released to Revenue

EU and government grants	19,657	111,176
SEP grants	4,445	24,807
Building fund	3,645	10,305
Foyle Basin project	164	653
TAM	4,132	27,517
	<u>32,043</u>	<u>174,458</u>

Closing balance

EU and government grants	230,087	249,744
SEP grants	505,193	509,638
Building fund	484,381	379,787
Foyle Basin project	4,365	4,529
TAM	165,667	33,812
	<u>1,389,693</u>	<u>1,177,510</u>

14 Superannuation Scheme

	1 December 1999 STG£	26 September 1999 STG£
Opening balance	398,635	356,840
Employees' contributions	4,752	21,178
Commission's contributions	4,752	21,178
Contributions to pensions by commission	14,709	70,551
	<u>422,848</u>	<u>469,747</u>
Payments during period		
Annual pensions	14,990	69,219
Lump sum payment	20,461	1,893
	<u>35,451</u>	<u>71,112</u>
Closing balance	<u>387,397</u>	<u>398,635</u>
Revenue account charge		
Commission's contribution for staff	4,752	21,178
Commission's payments to pensioners	14,709	70,551
	<u>19,461</u>	<u>91,729</u>

15 Revaluation Reserve

	1 December 1999 STG£	26 September 1999 STG£
Opening balance	58,966	41,390
Unrealised (deficit)/surplus on revaluation of fixed assets	(612)	17,576
	58,354	<u>58,966</u>

16 Cash Flow Notes

	1 December 1999 STG£	26 September 1999 STG£
Reconciliation of Operation Results to Net Cash Inflow/(Outflow) from Operating Activities		
Deficit for period transferred to Revenue Account	(140,724)	(497,468)
Depreciation	34,586	185,396
Decrease/(increase) in debtors	17,432	(24,013)
Increase/(decrease) in creditors	133,126	(18,345)
Bank interest and charges	479	5,275
Interest received	(1,134)	(2,010)
Net cash outflow from operations	43,765	<u>(351,165)</u>
Reconciliation of Net Cash Inflow/Outflow to Movement in Net Funds		
Decrease in cash in period	(57,592)	<u>(105,483)</u>
Explained as follows:-		
Net funds at 27 September	(72,006)	33,477
Net funds at 1 December	(129,598)	<u>(72,006)</u>
Change	(57,592)	<u>(105,483)</u>
EU, SEP and Government Grants Received		
Opening amounts due	110,498	63,594
Claimed for during period	212,183	506,756
	322,681	<u>570,350</u>
Closing amounts due	(255,997)	<u>(110,498)</u>
Amount received	66,684	<u>459,852</u>

17 Business Activities Attracting Fees and Charges

	1 December 1999			26 September 1999		
	Income £	Cost £	Deficit £	Income £	Cost £	Deficit £
Conservation, protection, improvement and management of salmon and inland fisheries	34,636	175,360	(140,724)	323,922	821,390	(497,468)
Pollution prevention, selection and investigation	26,102	26,102	—	143,032	143,032	—
Bailiffing	—	—	—	8,850	8,850	—
Total	60,738	201,462	(140,724)	475,804	973,272	(497,468)

18 Capital Commitment

	1 December 1999 STG£	26 September 1999 STG£
Contracted for	1,200,000	1,200,000
Authorised by commission but not yet contracted for	—	—

19 Related Party Transactions

There were no related party transactions during the period.

Appendix – Accounts Direction

Accounts Direction given by the Department of Agriculture and Rural Development for Northern Ireland with the approval of the Department of Finance and Personnel in accordance with the Foyle Fisheries Act (Northern Ireland) 1952 and the Foyle Fisheries Act 1952.

1. The Foyle Fisheries Commission shall prepare accounts for the period ended 1 December 1999, and for each succeeding year thereafter comprising:
 - A foreword;
 - An income and expenditure account;
 - A statement of total recognised gains and losses;
 - A balance sheet; and
 - A cash flow statement

including such notes as may be necessary for the purposes referred to in the following paragraphs.

2. The accounts shall give a true and fair view of the income and expenditure, and cash flows for the financial period, and the state of affairs as at the end of the financial period.
3. Subject to this requirement, the accounts shall be prepared in accordance with:
 - generally accepted accounting practice in the United Kingdom (UK GAAP);
 - the disclosure and accounting requirements contained in “The Fees and Charges Guide” (in particular those relating to the need for appropriate segmental information for services or forms of service provided) and in other guidance which the Department of Finance and Personnel may issue from time to time in respect of accounts which are required to give a true and fair view; and
 - the accounting and disclosure requirements given in “Government Accounting Northern Ireland” and in “Executive NDPBs: Annual Reports and Accounts Guidance”, as amended or augmented from time to time;

insofar as these are appropriate to the Foyle Fisheries Commission and are in force for the financial period for which the statement of accounts is to be prepared.

4. Clarification of the application of the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986 and Accounting Standards is given in the attached Schedule 1. Additional disclosure requirements are set out in the attached Schedule 2.
5. The income and expenditure account and balance sheet shall be prepared under the historical cost convention modified by the inclusion of:
 - Fixed Assets at their value to the Commission by reference to current costs;
 - Stocks at the lower of net current replacement costs and net realisable value.
6. This direction shall be reproduced as an appendix to the accounts.

Schedule 1

Application of the Accounting and Disclosure Requirements of the Companies (Northern Ireland) Order 1986 and Accounting Standards

Companies (Northern Ireland) Order 1986

1. The disclosure exemptions permitted by the Companies (Northern Ireland) Order 1986 shall not apply to the Foyle Fisheries Commission unless specifically approved by the DFP.
2. The Companies (Northern Ireland) Order 1986 requires certain information to be disclosed in the Commissioners' Report. to the extent that it is appropriate, the information relating to the Foyle Fisheries Commission shall be contained in the foreword.
3. When preparing its income and expenditure account, the Foyle Fisheries Commission shall have regard to the profit and loss account format 2 prescribed in Schedule 4 to the Companies (Northern Ireland) order 1986.
4. When preparing its balance sheet, the Foyle Fisheries Commission shall have regard to the balance sheet format 1 prescribed in Schedule 4 to the Companies (Northern Ireland) Order 1986. The balance sheet totals shall be struck at "Total assets less current liabilities".
5. The Foyle Fisheries Commission is not required to provide the additional information required by paragraph 33(3) of Schedule 4 to the Companies (Northern Ireland) Order 1986.
6. The foreword and balance sheet shall be signed by the Accounting Officer and dated.

Accounting Standards

7. The Foyle Fisheries Commission is not required to include a note showing historical cost profits and losses as described in FRS 3.

Schedule 2

Additional Disclosure Requirements

1. The foreword shall, inter alia:
 - (a) State that the accounts have been prepared in a form directed by the Department with the consent of the Department of Finance and Personnel in accordance with the Foyle Fisheries Act (Northern Ireland) 1952; and
 - (a) Include a brief history of the Foyle Fisheries Commission and its statutory background.
2. The notes to the accounts shall include details of the key corporate financial targets set by the Department of Agriculture and Rural Development and the Department of the Marine and Natural Resources.

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