

Fisheries Conservancy Board
for Northern Ireland



Annual Report and Financial Statements

for the year ended 31 December 2004

**Fisheries Conservancy Board for Northern Ireland Annual Report and Financial
Statements for the year ended 31 December 2004**

*Laid before the Houses of Parliament by the Department of Culture, Arts and Leisure
in accordance with Paragraph 12 (2) and (4) of the Schedule to the Northern Ireland
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PART 2

FINANCIAL STATEMENTS 2004

1. Chairman's Foreword

I am pleased to present to you the 2004 Annual Report of the Fisheries Conservancy Board for Northern Ireland.

Throughout the year a lot of hard work was undertaken in the areas of conservation and pollution control. As always the fish counters provide some very useful biological information and I was delighted to see some salmon tagging information being made available for the first year following the introduction of the Salmon Carcass Tagging Scheme in September 2001.

The Quinquennial Review of the Fisheries Conservancy Board for Northern Ireland has been deferred pending the outcome of the Review of Public Administration. It is expected that early next year a consultation document will be available to the general public.

The proposal by Environment and Heritage Service to undertake pollution investigations and river monitoring will have serious funding implications for the Board. At present negotiations are on going with the Department of Culture Arts and Leisure on the matter and I am confident that in the meantime, the excellent service currently provided will be maintained by the continued commitment of staff.

The Board continued to assist the Department of Culture Arts and Leisure to investigate conservations strategies and to implement legislation based on the collation of all the relevant fisheries information and the valuable input from the Board's various representatives.

I was pleased to note that Pollution investigations have decreased slightly with a continued fall in slurry related incidents. Silage effluent, though, is still the most prevalent form of agricultural pollution and caused four fish kills. The total number of fish kills investigated was similar to last year but the severity of fish mortality was reduced in a number of cases and not always attributed to pollution sources.

In carrying out my role as Chairman, I am grateful for the help and support from the Deputy Chairman Mr Frank Galbraith and from the Chief Executive, Mrs Karen Simpson and the Board's staff. In addition I would like to extend my thanks to the members of the Board who continue to give their time and energy in the interest of fisheries conservation and protection.

Dr Robert Hanna C.B.E

2. The Fisheries Conservancy Board for Northern Ireland

Status of the Organisation

The Fisheries Conservancy Board for Northern Ireland is a Non Departmental Public Body established under the Fisheries Act (Northern Ireland) 1966 (“the Act”) and the Fisheries (Amendment) (Northern Ireland) Order 1983.

The Board’s sponsor Department is the Department of Culture, Arts and Leisure.

Functions of the Board

The Board is responsible for the conservation and protection of the salmon and inland fisheries of Northern Ireland (except those in the Foyle and Newry areas which are the responsibility of the Foyle, Carlingford and Irish Lights Commission).

The Board provides a bailiffing service on certain waters in the Public Angling Estate on an agency basis for the Department of Culture, Arts and Leisure.

The Board also carries out agency work on behalf of the Environment and Heritage Service of the Department of the Environment. This involves:

- routine river monitoring
- pollution investigations within waters in the Board’s area

Structure of the Board

The Board consists of not more than 24 persons drawn from a range of interested groups and appointed by the Head of the Department of Culture, Arts and Leisure. The membership of the Board during 2004 is shown at Appendix 1.

The Board appoints an Executive Committee consisting of not less than three and not more than six Board members, one of whom is the Chairman or Deputy Chairman. The Executive Committee is responsible to the Board for monitoring and reporting on policy implementation, financial and any other matters delegated to it by the Board. The membership of the Executive Committee during 2004 is shown at Appendix 2.

The Board also appoints an Audit Committee. The membership of the Audit Committee during 2004 is shown at Appendix 3.

The day to day operations of the Board are managed by a team led by the Chief Executive supported by the Deputy Chief Executive and the Support Manager. These officers are responsible for the Board’s staff of a biologist, 20 Fishery Conservation Officers and 6 administrative staff. Details of the staff in post during 2004 are shown at Appendix 4.

Finance

The Board is a self-financing organisation. Its primary sources of income are derived from duties on commercial and recreational fishing licences and its agency work for the Department of Culture, Arts and Leisure and the Environment and Heritage Service.

Details of the Board's income and expenditure for the year 2004 are shown in the Financial Statements in Part 2 of this Report.

The Board was allocated £150,000 for the financial year 2004/05 to take forward a number of initiatives in support of its sponsor Department's Strategy and the Programme for Government. A further in-year bid was secured to cover additional costs in respect of Employer's Liability Insurance (£8k) and Employer's Pension Contributions (£54k).

Current and Future Developments

Review of the FCB

A quinquennial review of the FCB was commissioned by the Department of Culture, Arts and Leisure in December 2001 and conducted during 2002. The Stage 1 Report of the Review was published in October 2002. Further consideration of the outcome of the Review is being held pending the completion of the Review of Public Administration.

New North Coast Patrol Vessel

The Board's new Patrol Vessel funded by a bid submitted through the Department of Culture, Arts and Leisure to the Department of Finance and Personnel was launched in May 2004. The vessel will operate primarily off the North Coast.

Statutory Duties arising from Section 75 of the Northern Ireland Act 1998

The Board has continued to fulfill its statutory equality duty. A number of proposed policies were circulated to the Board's consultees for comment during the year under review. The Board's statutory equality duty is a standing item on the Agenda of the Executive Committee and the Senior Management Team.

Performance Review

Progress against the targets published in the Board's annual Business Plan was monitored throughout the year. Details of the performance achieved in 2004 are given in Appendix 8.

EU Action Plan for eels

The above proposes emergency precautionary measures as well as a longer –term plan to address declining eel stocks. While it is as yet too early to predict the outcome of negotiations with the EU Commission or likely timescales, the Board recognises that this may potentially impact upon Northern Ireland.

Agency work undertaken on behalf of The Environment and Heritage Service

The Environment and Heritage Service confirmed its intention to take agency work undertaken by the Board on its behalf in respect of pollution investigation and routine river monitoring “in house” by 31 December 2005. The Board is working closely with its sponsor Department to secure funding to compensate for the consequent loss of income.

Interreg UIA Programme

A bid for a joint programme of work associated with the conservation and protection of salmon stocks, with Northern Eastern Regional Fisheries Boards in the Republic of Ireland, under the Interreg 111A programme was successful. Funding in the amount of 1,682,122 euros was awarded.

The main areas for funding are:

- 1) Lough Erne/River Blackwater – protection, surveillance, smolt tagging, electrofishing, restocking and survey works
- 2) North/South Blackwater Catchement – protection and fish/habitat surveys
- 3) Upper Erne Catchement – assessment of fish health status of fish stocks in the lakes of the Upper Erne
- 4) Erne/Lough Melvin – protection and surveillance of cross border fisheries
- 5) Erne Estuary – buyout of draft net fisheries
- 6) River Drowes / Lough Melvin catchment – installation of fish counting site
- 7) Lough Melvin – Fish stock /habitat assessment.
- 8) Lough Melvin Tributaries – habitat enhancement

3 Protection

Lough Erne and Melvin systems.

Board officers carried out regular enforcement patrols on foot and by boat during the year on these waters.

Proactive visits to boat hire operators were carried out this year and subsequently licence and permit checks on tourist anglers in the area showed general compliance with legislative requirements. Several monofilament nets were seized in the early part of the year and illegal fyke nets were seized on two separate occasions, deployed to capture 'silver eels'. It was interesting to note that the fyke nets had been reported as stolen from the Northern Regional Fisheries Board and formerly used in the Erne Eel Enhancement Programme. The nets were returned to the Northern Regional Fisheries Board. Regular patrols of DCAL waters in the area were carried out and no significant detections were made. Organised competitions continue to be well attended in the area and DCAL managed waters remain popular with both local and tourist anglers.

Lough Neagh and Tributaries.

Illegal monofilament nets are still being used on Lough Neagh. Regular patrols continue on shore and by boat to curtail this activity in the commercial sector. 24,600 yards of monofilament net, 12 fyke nets and a coghill net were seized. Over 60 boat and 22 river patrols were carried out during the year.

A significant detection was made involving a commercial fish dealer who was in possession of 34 illegally captured 'spring' salmon. These fish had been transported from the Foyle jurisdiction and a dealer from that area was also apprehended. The commercial dealer was subsequently convicted and fined £2,500. The dealer from the Foyle jurisdiction had his van seized and was fined £250 on a charge of obstruction. This was a well-planned and executed operation involving a number of Fishery Officers in the area.

An illegal net and boat were seized on the River Blackwater and the alleged offender was subsequently convicted and fined £1200. These operations and court cases will hopefully deter others from committing similar offences.

North Coast

The commercial net buy out scheme administered by DCAL has resulted in a dramatic reduction of active commercial fishing around the coast within the FCB area. Boat patrols were particularly effective with the Board's newly commissioned vessel 'Dun Na Salar' an 11 metre RIB. Warnings were issued to 14 Foyle commercial fishermen, for minor incursions into the FCB area and 280 metres of illegal monofilament net was seized from three separate boats fishing over the boundary line.

Commercial netsmen and fish dealers have complied with the Salmon Carcass Tagging regulations, which has restricted attempts to illegally capture salmon and be in possession of untagged fish.

River mouths were given particular attention during the migratory run of salmon and sea trout, and 70 metres of illegal net was seized at the Cushendall River. In a joint operation with PSNI, two persons were detected with illegally caught salmon in the Glens of Antrim area.

Coastal Rivers (Co. Down) and Inland Waters.

Routine boat patrols were carried out along the Co. Down coast including Strangford Lough. Commercial nets were checked on a regular basis and complaints of illegal netting investigated. Several illegal nets were seized in the area following reports of illegal activity and a person was detected with a 'fixed net' at the mouth of the Kilkeel River.

Within the allocated budget for bailiffing DCAL waters and on contracted private fisheries, 60 persons were detected in breach of fisheries legislation. Notable offences included use of licence/permit issued to another person, fishing during the close season and miscellaneous illegal methods of angling.

4 Conservation

Fish Counter Database

The fish counter database gathers data from three counting stations in the FCB area situated at Benburb (River Blackwater), Randalstown (River Main) and Clady Bridge (River Glendun). Fish counters provide a useful estimate of the strength of the spawning run in a particular catchment and also provide biological information on migration timing and fish movements in relation to river discharge. The data from the fish counters for the year 2004 has been compiled and is presented in this report.

River Main

The Randalstown fish counting station is monitored by a Logie 2100C resistivity unit and has been operational since 2001. The counter is incorporated into a fish pass on the Randalstown weir and is complemented with CCTV facilities to provide validation of results and aid in species discrimination.

In 2004 the first upstream migrant was detected on the 20th March and was classified as a large early running salmon. A number of other large early migrants were detected during spring period and cumulatively represent a multi sea winter element of the River Main salmon stock. It should be noted that although these fish represent a small fraction of the total Atlantic salmon population they are of particular conservation significance. The salmon migration through the counter increased through the summer period with fair numbers of fresh grilse entering the river in July and August and peak numbers detected in the September/October period (Figure 1). Trout numbers remained low during the first half of the year with the main run appearing between August and October. Numbers of migratory fish decreased in November and December, the final upstream moving trout was picked up on the 2nd December whilst the final salmon of the season was detected on the 2nd January 2005. The temporal pattern of migration in 2004 was earlier than 2003 when peak numbers were not detected until late October/November, this earlier migratory window was related to above average river discharge levels experienced in August – October 2004 (Fig 2). The total number of salmon counted through the fish pass for 2004 was 239 which generated a total river estimate of around 772 salmon (Table 1). This represented an

increase of around 17% on the previous year and represents the highest annual count reported since the introduction of the counting station.

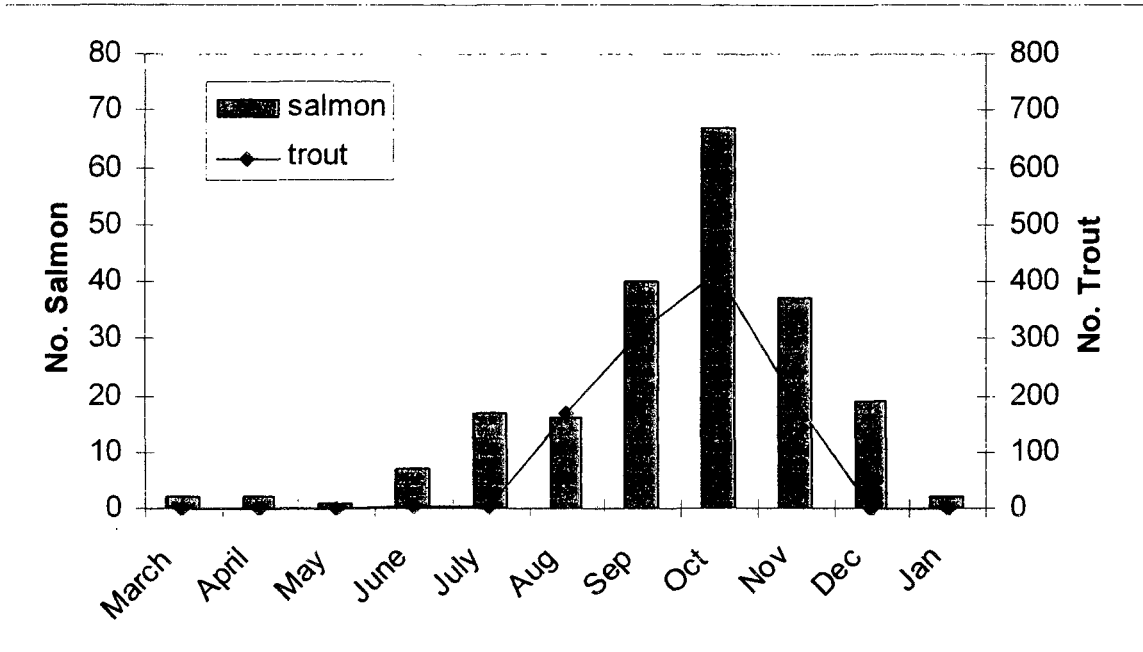


Figure 1. Monthly movement of salmon and trout through Randalstown (River Main) fish counter between 1st March 2004 – 2nd January 2005.

Number detected through counter	1079	239
Estimated total spawning run	2489	772

Table 1. Trout and Salmon migration at Randalstown weir during 2004

¹ Dollaghan and River trout are not separated in this summary.

² Data supplied by Rivers Agency.

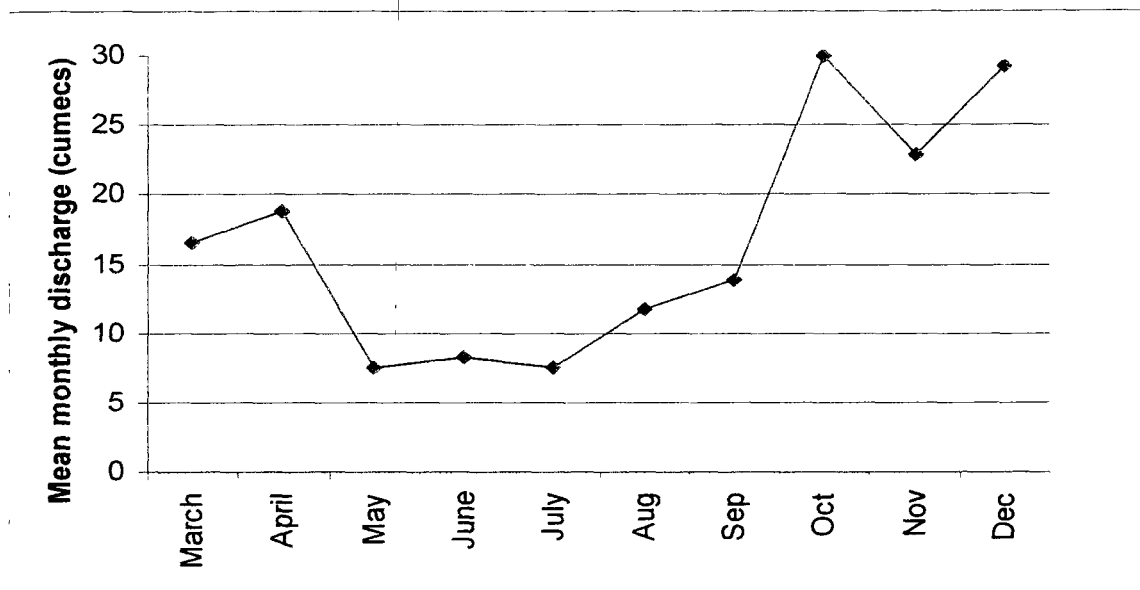


Figure 2. Mean monthly river discharge² (cumecs m³s⁻¹) measured on the River Main at Shanes Castle.

River Blackwater

A fish counting station is monitored on the River Blackwater at the factory weir at Benburb. The facility houses a 2100C resistivity counter which monitors counting apparatus in two fish passes on the weir. The 2004 salmonid migration has been documented below in Figure 3.

Salmonid migration was constantly low at this monitoring site during the first few months of 2004 (Figure 3). The first salmon to enter the river was detected on 17th March. Although subsequent salmon movements were relatively limited between March and July most fish detected during this period were characterised by large size signatures indicative of multi sea winter fish. Salmonid migration in general increased significantly during the month of August with large numbers of trout and fair numbers of salmon moving through the counter. September represented the peak period for trout migration on the river whilst salmon numbers plateaued one month later in October. The counts recorded for both species declined rapidly towards the end of the year, although a few late salmon were identified around Christmas and early January. In general the numbers of both migratory species increased in 2004 in comparison to the previous year, with 29% and 75% increases noted for salmon and trout

² Data supplied by Rivers Agency

respectively. The migratory period was also slightly earlier in comparison to 2003 when peak runs of both species were detected in November.

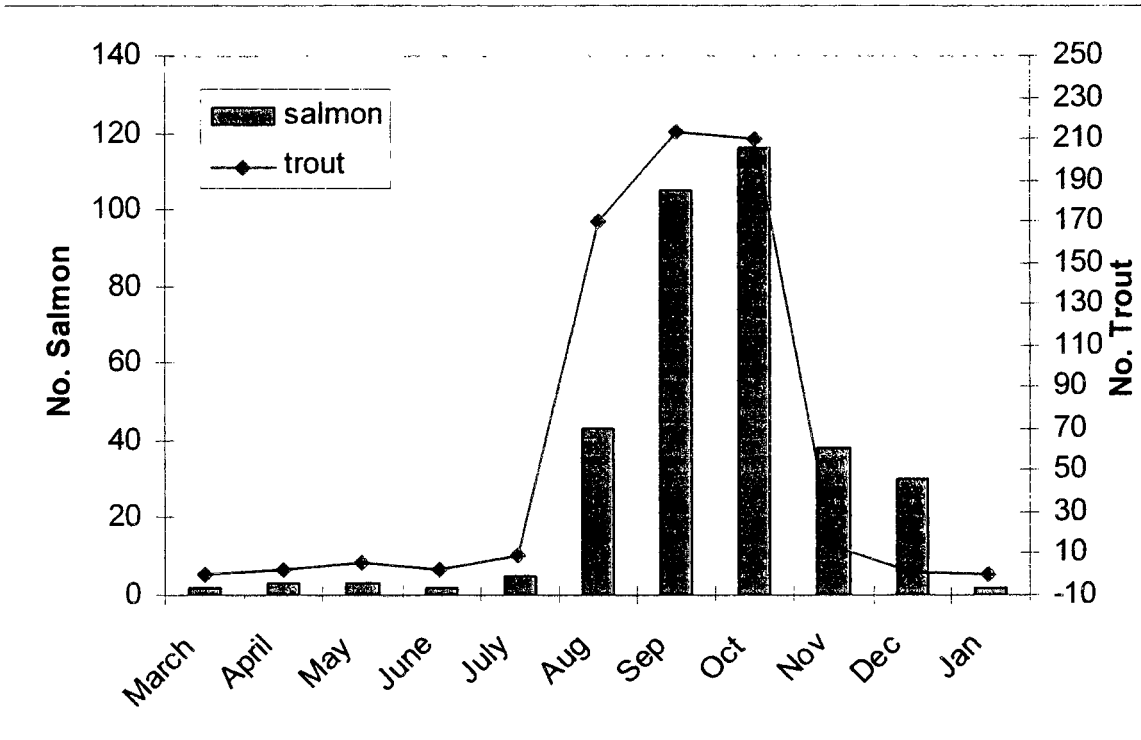


Figure 3. Monthly movement of salmon and trout through Benburb (River Blackwater) fish counter between 1st March 2004 – 5th January 2005.

Number detected through counter	580	399
Estimated total spawning run	638	439

Table 2. Trout and Salmon migration at Benburb during 2004

³ Dollaghan and River trout are not separated in this summary.

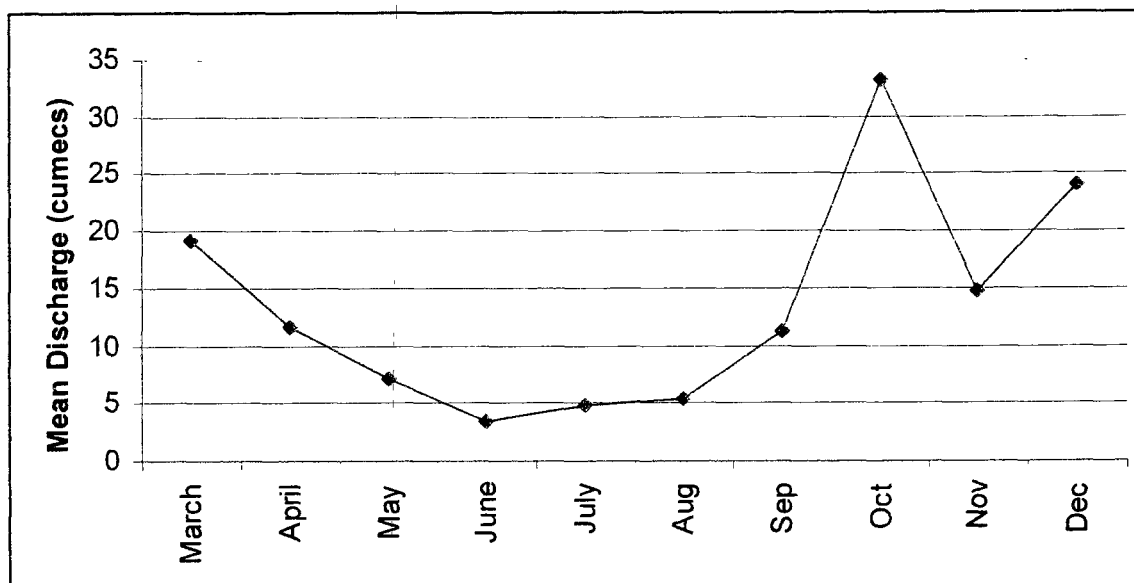


Figure 4. Mean monthly river discharge⁴ (cumecs m³s⁻¹) measured on the River Blackwater at Maydown.

Glendun River

The Glendun River is monitored by a 2100C logie resistivity fish counter incorporated into a multi-level crump weir at Clady Bridge. The station functioned well during 2004 resulting in a full season enumeration of migratory salmonids (Fig. 5).

The migratory period on the Glendun River extended from April 2004 until Jan 2005, with the first salmon crossing the counter on the 30th April and the last fish of the spawning run identified on the 8th January 2005. The total salmon count for 2004 was the highest recorded since the facility was commissioned with 103 fish detected during the year (Table 3) and represented around a 50% increase in numbers in comparison to the previous year. Salmon entered the Glendun River in fair numbers during August in association with sustained increases in river discharge during the middle part of the month. Numbers of salmon remained fairly steady through the autumn and early winter with a second peak in upstream movement noted in December. The Glendun illustrated a complex temporal pattern of upstream migration at Clady Bridge with two distinct peaks identified during the year, the first in August and a second larger pulse in December. This bimodal pattern was also documented in 2003 although the first peak in abundance was noted later in the year during October and the second was similarly observed in December. This pattern is somewhat

⁴ Data supplied by Rivers Agency.

different to the other FCB index rivers in which spawners tend to build up to a single peak before the run dissipates. It will be interesting to determine whether the late run of Glendun salmon is predominately composed of fresh fish or whether these are mostly stale fish on their final upstream migration to the spawning grounds.

The number of trout enumerated at the Clady Bridge station totalled 82 for the season which represented a 24% increase on the previous year. Trout were more abundant in the early season months of June and July than salmon with the peak abundance recorded during August. The trout enumeration is probably an underestimate as smaller trout are not so readily detected by the counter equipment. During 2005 it is hoped that the installation of CCTV apparatus at the facility will help to refine counter results and allow a more accurate estimation of smaller sea trout in the 11b range which are known to inhabit the river.

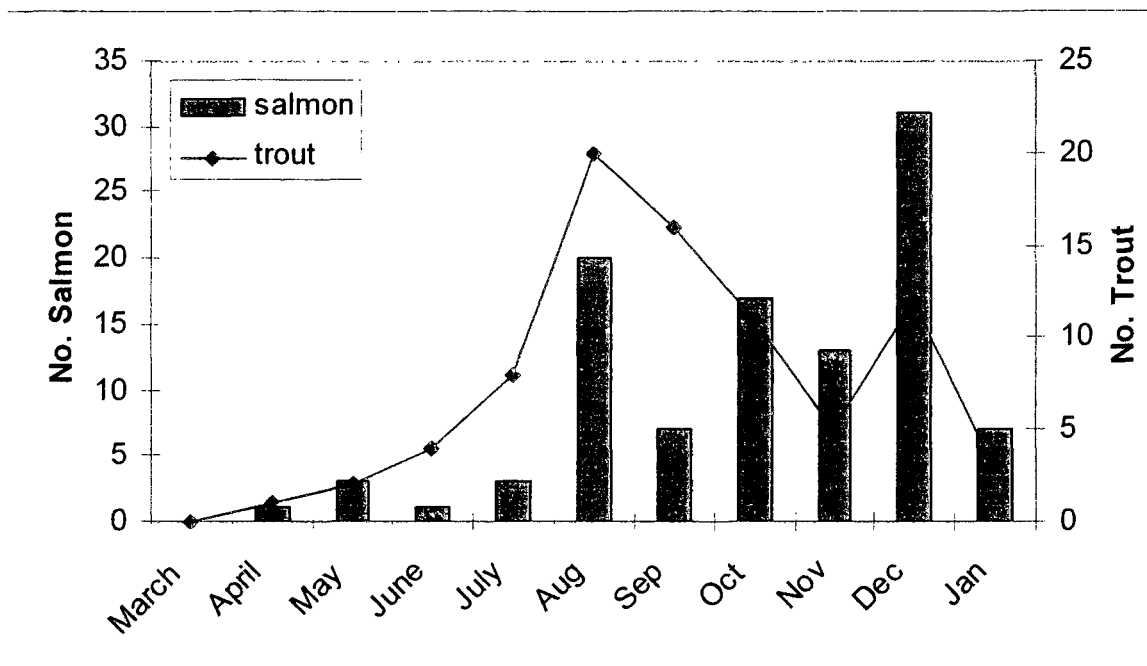


Figure 5. Monthly movement of salmon and trout across Clady (Glendun River) fish counter between 4th March 2003 – 8rd January 2004 .

Number detected through fish counter	82	103
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Table 3. Trout and Salmon migration at Glendun during 2003.

Juvenile Surveys 2004

Completion of juvenile surveys on all the SMP index catchments proved challenging during the 2004 field season. Higher than average rainfall in August and September produced consistently elevated river discharges and curtailed the window of opportunity for effective electric fishing. This was reflected in the number of semi quantitative electric fishing (Crozier and Kennedy, 1994⁵) sites surveyed in 2004 which totalled 314, in comparison to the 348 sites visited the previous year. All the index catchments were visited and the geographical range of survey coverage was maintained, although the intensity of coverage was slightly lower than 2003. A number of new tributaries were included in the survey including the Buckna Burn and the Artoges River on the Main catchment and the Tynan River on the Blackwater system. The adverse conditions and pressure of time also prohibited the fully quantitative survey in 2004.

In general the numbers of salmon fry discovered through-out the 2004 survey were down on the previous year. In figure 4 the numbers have been indexed and summarised. 0+ densities decreased on the Main, Glendun and Shimna catchments in comparison to the previous year. This may be due in part to fewer adults ascending these rivers to spawn in 2003. A notable exception to this generality was detected on the Blackwater in which fry numbers had made a notable increase in comparison to the two previous years even though the numbers of broodstock were down in the appropriate spawning year.

⁵ Crozier W. & Kennedy G. (1994) Application of semi-quantitative electrofishing to juvenile salmonid stock surveys. *Journal of Fish Biology* 45, 159-164.

Glendun

The numbers of fry detected in the 2004 survey were significantly lower than the 2003 survey although not dissimilar to the levels determined in 2002. The peak numbers of fry found at the most productive site had also fallen sharply from 36 in 2003 to 18 in the present survey further indicating the overall drop in productivity. The distribution of fry through-out the catchment was not as widespread as the previous year suggesting a more limited spawning penetration into the river. This is also evidenced by the smaller spawning run detected through the Clady Road fish counter in late 2003, which was down on the 2002 spawning migration.

Main

The geographical distribution of salmon fry discovered in the 2004 survey was not as widespread as the previous year. Many tributaries which showed good recruitment in 2003 where characterised by a lack of 0+ salmon in 2004, examples including the Douglas Burn and the Glen Burn (Table 4) which both possess good spawning and fry rearing habitat. Overall catchment recruitment levels were down this year with the 2004 fry index calculated at 4.8 in comparison to the previous year which stood at 9.0 fry per site. A few places did show increased fry densities such as the Clough River, which is regarded as the premier salmon fishery in the system and has an abundance of good spawning habitat. The adult migration (2003) which produced the 2004 fry class was slightly lower than the previous spawning run which may account for some of the decline.

Blackwater

The River Blackwater was the only catchment to show a general increase in the fry index during 2004, with average fry numbers per survey site doubling from the previous year. The main increase in fry numbers was observed on the main channel of the river with greater densities and a more widespread distribution of 0+ fish. Salmon fry were found further downstream than in any previous survey year and the greatest density of fry determined in a semi-quantitative fishing in the FCB area was detected on the Blackwater with 70 fry in a single sampling. Increased fry densities were not observed in all the Blackwater tributaries with the Ballygawley Water showing a year class failure and a significant reduction evident on the Fury. These results are evident against a background of decreased broodstock numbers, indicating favourable

environmental conditions and good survivorship of ova and fry in early 2004. A general improvement in water quality in the mid Blackwater may have impacted on survivorship of juveniles. Two new sewage treatment plants have recently come online in the Clogher Valley area.

Shimna

The extent of the juvenile survey in this catchment was further developed in 2004 with 23 sites examined on the Burren and Shimna Rivers in comparison to 13 the previous year, this has facilitated an assessment of natural background recruitment levels. Overall a decrease in salmon fry numbers was evident in the system, although some high densities of trout fry were detected in the lower portions of the Burren River.

Habitat Surveys

Habitat surveys were ongoing through-out 2004 with the Tynan River tributary of the Blackwater being completed and added to the GIS database. It was decided to extend the scope of the habitat survey on the River Main to include a number of smaller secondary tributaries which have the potential for salmon recruitment, a number of these smaller channels have been surveyed and included in the database. Examples of these channels include the Priests Burn and Buckna Burn on the River Braid and the Douglas Burn on the Kellswater. An interagency training day was held at the River Bush Salmon Station in an attempt to standardise habitat survey methods and gradings, this meeting included staff from FCB, DARD, DCAL and the Eastern Regional Fisheries Board. Staff from ERB have agreed to undertake a survey of the Monaghan Blackwater in an attempt to finish the GIS database for the catchment.

Table 4. Comparison of 2002 - 2004 electric fishing survey of 0+ salmon

River	Number of sites fished			Mean density 0+ salmon per site			Highest density 0+ salmon per river		
	2002	2003	2004	2002	2003	2004	2002	2003	2004
Kells	42	39	34	4.9	12.2	3.4	23	77	18
Clogh	26	26	23	8.5	11.7	14.1	44	47	66
Braid	31	30	28	5.2	9.8	6.8	25	37	20
Main	27	27	25	0.9	0.4	0.5	4	2	3
Killagan	-	13	13	N/A	0	0	N/A	0	0
Cloghmills	-	17	17	N/A	11.7	4.4	N/A	28	32
Ross Burn	-	2	2	N/A	0	0.5	N/A	0	1
Douglas Burn	-	3	3	N/A	17.0	0	N/A	26	0
Glen Burn	-	3	2	N/A	7.7	0	N/A	12	0
Lowtown Burn	-	2	2	N/A	0	0	N/A	0	0
Crosswater Burn	-	-	2	N/A	N/A	0	N/A	N/A	0
Devenagh Burn	-	4	3	N/A	11.0	0	N/A	29	0
Priests Burn	-	3	3	N/A	29.0	18.3	N/A	43	29
Creevamoy Burn	-	2	2	N/A	0	0	N/A	0	0
Artoges River	-	-	2	N/A	N/A	0	N/A	N/A	0
Buckna Burn	-	-	2	N/A	N/A	0.5	N/A	N/A	1
Skerry Water	-	3	3	N/A	35.6	8.0	N/A	53	13
Cargan Water	-	3	2	N/A	6.3	0	N/A	11	0
Benvoire Burn	-	1	1	N/A	0	0	N/A	0	0
Legagooley Burn	-	3	2	N/A	0	0	N/A	0	0
Cleggan River	-	2	1	N/A	19.6	12.0	N/A	0	12
Gracehill Burn	-	3	-	N/A	0	N/A	N/A	36	N/A
Blackwater	43	38	41	5.6	5.4	14.2	25	32	70
Oona River	8	9	9	0.1	0	0	1	0	0
Ballygawley	12	13	13	0.7	2.7	0	5	16	0
Fury River	16	17	16	4.0	5.0	2.2	25	22	22
Altadaven Burn	-	5	5	N/A	0	0	N/A	0	0
Fardross Burn	-	7	5	N/A	0.3	3.4	N/A	2	7
Roughan Burn	-	8	8	N/A	0	0	N/A	0	0
Bawns Burn	-	5	5	N/A	2	4.6	N/A	8	10
Deerpark Burn	-	2	2	N/A	0	0	N/A	0	0
Shimna River	27	11	15	N/A	16.1	7.2	N/A	47	19
Burren River	-	2	8	N/A	25.5	0.75	N/A	34	3
Glendun	27	27	15	5.4	10.9	5.6	20	36	18

Carcass Tagging Scheme

The carcass tagging scheme was introduced in September 2001 with the first full operational season derived in 2002. The scheme provides a useful mechanism to monitor exploitation of salmon and sea trout through-out the FCB area. The programme ensures the enumeration of commercial salmon landings and allows the Board to monitor net catches on a spatial and temporal scale. Angling returns are an important contribution to the carcass tagging scheme and the return of logbooks enables FCB staff to calculate the rod and line catch within the Board area. This provides vital conservation information on year class strength and gives useful indications of abundance on individual catchments. It has also proved useful in fishery enforcement activities assisting in the prosecution of illegally captured fish. A summary of recent carcass tagging information has been included in the following section. Table 5 indicates the tag returns from anglers across the main FCB regions during the previous three seasons whilst Table 6 shows the commercial catch returns for the same areas and times. A further analysis of angler tag returns indicates the temporal pattern of returns during 2003 and 2004 (Figs. 6 & 7). In 2003 the peak return was detected in July, with the bulk of the return for this month emanating from the Northern area (Figure 6b) which includes the Lower Bann, Bush and Antrim coastal fisheries. In 2004 the peak tag return was recorded in the last month of the season (Figure 7a). The temporal catch trends indicated a distinct pattern of returns between areas over the year, with the south west fisheries dominated by Lough Melvin peaking in May/June, followed by the Northern fishery showing highest return in July and a final peak return from the Lough Neagh catchment and the south eastern region in the last month of the season (Figs 6b, 7b). The catch effort invested by anglers to catch a salmon has been calculated from the logbook returns and has been presented for each area from 2002-04 (Figure 8). Considerable variation was evident in the effort investment per salmon between areas and years. In general the northern area offered the best prospect of a fish with a mean effort of 12.5 hours per fish recorded in 2004. The south eastern area required most determination with an effort in excess of 50 hours per fish recorded in 2003. The effort levels recorded in 2004 were lower than the previous two years indicating better angling success during the 2004 season.

Table 5 Angling Salmon Tag Returns 2002-2004

FCB Region	Year		
	2002	2003	2004 ⁶
Northern	656	444	456
Lough Neagh	163	55	147
South East	17	4	8
South West	41	43	16
Total Tag Return	877	546	627
Estimated Total Catch ⁷	2386	2026	2742

Table 6 Commercial Salmon Tag Returns 2002-2004

FCB Region	Year		
	2002	2003	2004 ¹
Northern	3437	2290	2427
South East	78	65	52
Lough Neagh	49	49	82
Total Catch	3564	2404	2561

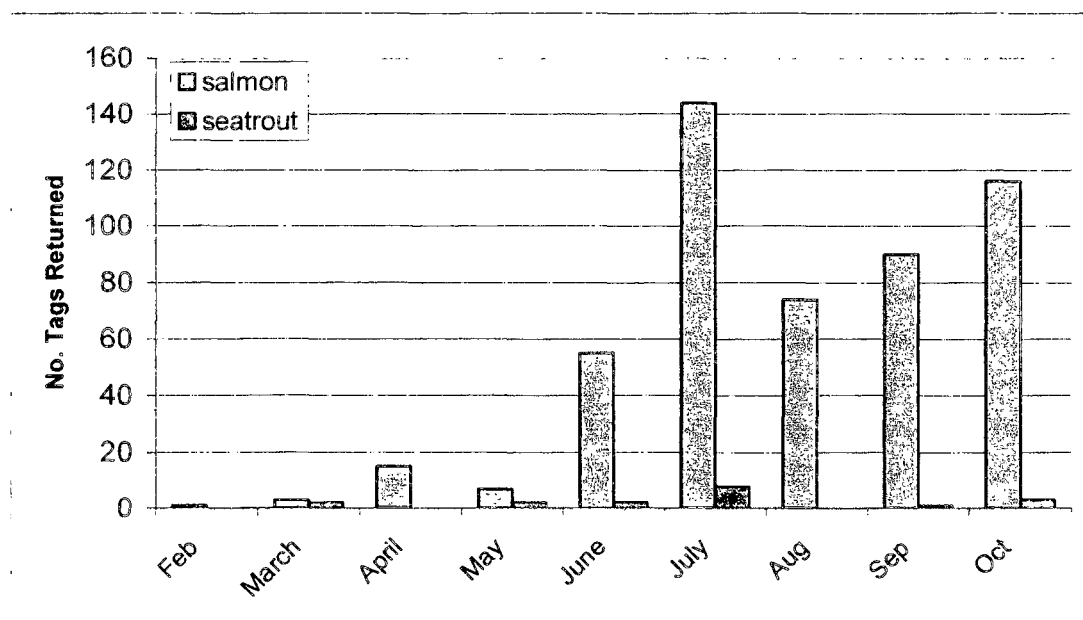


Figure 6. The general temporal pattern of carcass tag returns from the FCB region during 2003

⁶ Subject to further validation and correction.

⁷ Estimate based on annually corrected tag return rates

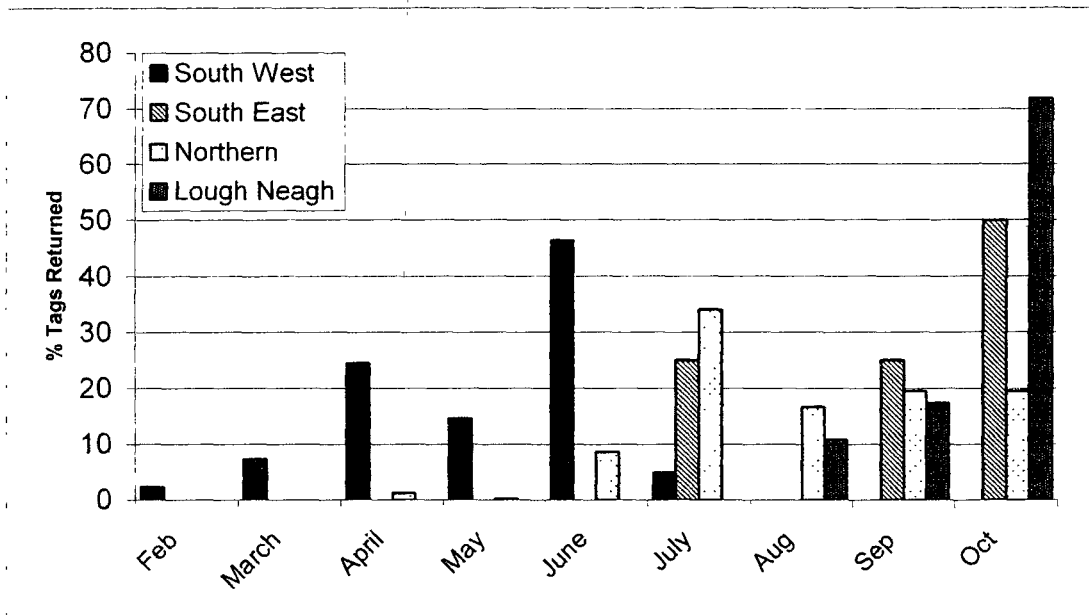


Figure 6b. Temporal trends of salmon carcass tag returns between regions of the FCB area during 2003.

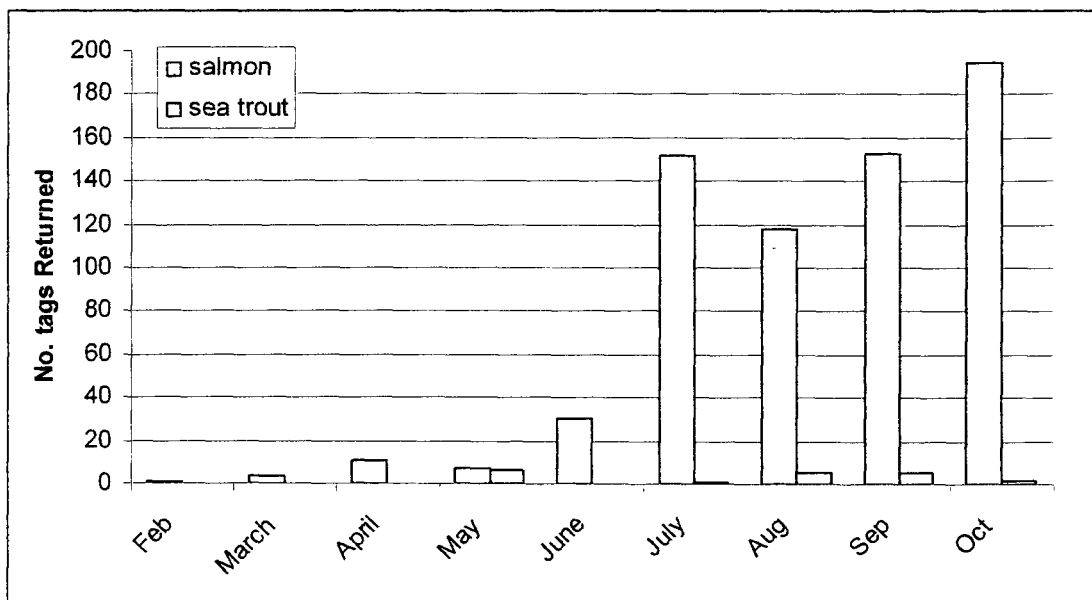


Figure 7a. The general temporal pattern of carcass tag returns from the FCB region during 2004

5. Pollution

Investigation and Detection

The Board carried out pollution investigations under the Water (NI) Order 1999 on behalf of the Environment & Heritage Service (EHS), an agency within the Department of the Environment for Northern Ireland. The Board also carries out pollution investigations under the Fisheries Act (NI) 1966 (as amended). Statistics quoted should not be interpreted as representative of all pollution incidents recorded within the Board's area, as considerable numbers are also investigated by EHS's network of Environmental Health (Rivers) Officers (EH(R) Os) and Water Quality Inspectors (WQI's). The sources, trends and figures presented must be taken in context and relate only to the work of Board staff within the FCB area. From complaints of alleged pollution brought to the attention of Board staff for investigation in 2004, some 194 were substantiated. This represents a slight decrease in numbers compared to 2003 when 214 incidents proved positive.

Agricultural related pollution accounted for 191 incidents whereas non-agricultural related pollution accounted for only 3 incidents. Agricultural incidents have decreased in relation to the 2003 figure, from 199 to 191. Non-agricultural pollution showed a reduction in numbers from 15 incidents in 2003 to 3 this year.

Agricultural Pollution

Silage, slurry and general farm effluent continued to be the main agricultural sources of pollution. Silage effluent was the most prevalent source of agricultural pollution during 2004 continuing an established trend of being the most common type detected in recent years. The 2004 figures show the predominance of silage effluent with 97 incidents recorded. (Figure 4 – Appendix 7). Pollution incidents caused by silage peak in the summer period (Figure 5 – Appendix 7).

Slurry related incidents show a decrease (36 incidents compared to 49 in 2003) and occurred not only in the winter months but also throughout the year. Many farmers resorted to spreading slurry from the roadside, as wet conditions did not allow direct access to fields. The method, mode and timing of slurry application requires careful consideration by farm managers in order to minimise the point or diffuse polluting effects on watercourses. Technological advances also allow the umbilical link of large tankers to spreaders on farmland (sludgigators). The ability to spread on less than favourable ground conditions has led to increased concern about this practice. There is a notable increase in the use of agricultural contractors to spread slurry. Figure 4- Appendix 7 gives an indication of the sources of agricultural pollution investigated by FCB during 2004.

The main reasons for pollution associated with agricultural incidents were:

- Overflowing containment tanks / lagoons (39)
- Leaking in catchment tanks / silos (18)
- Run-off from farmyard (16).
- Effluent entering storm water systems (23).

Favourable conditions saw an increase in silage cuts during the year. The preference for the use of baled silage in the Fermanagh accounted for up to 75% of production instead of the more traditional method in silos or pits. The preparation of silage in bales undoubtedly reduces the risk of effluent run off. Periods of particularly wet conditions however posed problems for slurry storage and a significant number of incidents were assigned to poor management, leading to overflowing effluent tanks. Slurry application to waterlogged or inappropriate land also led to a discharge of effluent to watercourses. Agricultural discharges accounted for 9 fish kills during the year, (6 in 2003). Silage was directly involved in 4 fish kills, and general farm effluent in another 4 cases. A single fish kill was caused by dumping of potato waste. The breakdown of reasons for agricultural discharges detected in 2004 is provided in Figure 6 – Appendix 7

Non-agricultural Pollution

This category relates to all other pollution incidents not recorded as agricultural and in general refers to effluent from industrial sources. This also refers to creamery discharges and food processing sources. A “*consent to discharge*” may be issued by EHS to trading or commercial premises and is subject to very strict conditions defining the composition of the effluent. The number of incidents in this category has decreased from 15 in 2003 to 3 in 2004. This reflects the forward work programme agreed between FCB and EHS where reports of industrial pollution are routinely referred to EHS staff for investigation unless fishery interests are directly affected, as evidenced by fish in distress or a fish kill. Figure – 8 Appendix 7 shows the range of sources of non-agricultural pollution investigated by FCB during 2004

Sewage

Only one incident associated with sewage involving Water Service treatment works was investigated compared to 4 in 2003. Continued capital expenditure by Water Service to expand and upgrade many sewage treatment works and good management in general may have contributed to the decreased number of incidents. The improvements to these works will comply with EC directives governing the treatment of waste water and the performance of many works is now held on a register, compiled by EHS who have the responsibility to monitor and regulate the activities of Water Service. The other sources of non-agricultural pollution were fish farm effluent (1) and unknown source (1).

Fish Kills

Board Officers investigated a total of 21 fish kills during the year. This is a similar figure to 2003 (22) but many of these reported kills were very minor and involved very little mortality. Significant kills occurred on the Clady River, Mullagh River, Clough River, Enler River, Ballymartrim River and Tynan River, involving hundreds of mortalities in each case but no extremely serious kills occurred. In 11 cases the fish kills were not attributed to definite sources of pollution and may have been linked to natural causes such as low oxygen levels, disease and post spawning/ restocking stress. Agricultural discharges caused 9 fish kills. Silage effluent caused 4 significant fish kills, general farm effluent 4 and agricultural waste 1. Sources of pollution were unknown in 6 cases. Chemical (1), oxygen depletion (3), fungal infection (1) and spawning stress (1) were attributed to other fish kills. (Figure 10- Appendix 7 There is still a particular need for good farming practice by farm managers to limit damage to fishery interests. The normal silage-making period during the June to September period still represents a high-risk time, when run-off from ensiled grass is most likely to occur. All of the recorded fish kills took place between the months of May to September.

Appendix

1 BOARD MEMBERSHIP

Fisheries Conservancy Board for Northern Ireland Membership of the Board in the year 2004

Chairman

Dr R Hanna C.B.E.

Appointed as representatives of independent anglers:

Mr M Crilly
Professor C Paris

Deputy Chairman

F Galbraith

Nominated by the Confederation of British Industry:

Appointed as representatives of a substantial number of anglers:

T Jarvis to 30 June 2004

A Kilgore
J S McCreight
J Tisdall

Nominated as representative of persons participating in sport and physical recreation:

Miss M Doyle

Appointed as representatives of companies substantially interested in the commercial operation of any salmon or eel fishery:

D Cardwell
F G Conlon
H E J Montgomery

Nominated as representative of persons engaged in the tourism industry:

Mr L Fawcett from July 2004

Appointed as representatives of commercial fishermen:

Rev O P Kennedy BA BD CC
K O'Neill

Nominated as representative of District Councils:

Councillor R Stewart

Department of Culture, Arts and Leisure:

Ms H Campbell

Nominated by the Ulster Farmers' Union:

B Johnston
J Mulvenna

Appendix

2 EXECUTIVE COMMITTEE

Fisheries Conservancy Board for Northern Ireland
Membership of the Executive Committee in the year 2004

Chairman:

Dr R Hanna

Deputy Chairman:

F Galbraith

Members:

T Jarvis to 30 June 2004

A Kilgore

J Mulvenna

Appendix

3 **AUDIT COMMITTEE**

*Fisheries Conservancy Board for Northern Ireland
Membership of the Audit Committee in the year 2004*

Chairman:

T Jarvis to 30 June 2004
F Galbraith from 21 September 2004

Members:

A Kilgore
J Mulvenna

Appendix

4 STAFF

Fisheries Conservancy Board for Northern Ireland Staff in post in the year 2004

Chief Executive:

South Western Area

Mrs K A Simpson

G Devlin Team Leader

M McCoy

J McGauran

Deputy Chief Executive:

D Seaman

B Finn

Support Manager:

Mrs F Lavery

Administration Staff:**Biologist:**

Mrs B Armstrong

Mrs S Browne

Dr R Kennedy

Mrs S MacHenry

Mrs L McAteer

Fishery Conservation Officers:

Mrs M Roberts

Mrs J Wood

South Eastern Area

R Graham Team Leader

J Compston

S Craig

B Quinn

Northern Area

D Watters Team Leader

J Gilmore

A Hunter

H McKiernan

W Owens

Lough Neagh Area

L McKenna Team Leader

E Barfoot

R Fulton

A Kennedy

I Maguire

Appendix

5 SEP RESTOCKING

Destination	Club/person	Date	Number	Stage	Source
Upper Bann	Upper Bann A/C	02/04	27000	Salmon Unfed Fry	Own
Clady	Clady A/C	04/04	15500	Salmon Unfed Fry	Own
Clady	Clady A/C	05/04	19000	Salmon Unfed Fry	Own
Upper Bann	Upper Bann A/C	05/04	5000	Salmon fed Fry	Own
Glenarm	Glenarm A/C	05/04	5000	Salmon fed Fry	Own
Clady	Clady A/C	05/04	7300	Salmon fed Fry	Own
Inveroe River	Kilrea A/C	05/04	7000	Salmon fed Fry	Own

Appendix

6 REDD COUNT TABLES

The key used for the tables is set out below:

- Nc = not counted
- prt = only part of river or system counted
- s = salmon
- t = trout

UPPER LOUGH ERNE TRIBUTARIES

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Colebrook river	81	3	18	3	81	0	130	3
Hollybrook river	14	0	4	0	8	0	14	0
Finn river	7	0	3	0	3	0	10	0
Swalinbar river	24	2	7	1	10	3	12	3
Arney river	22	3	9	1	5	0	21	4
Sillees river	Nc	Nc	3	0	4	0	N/c	N/c

ERNE RIVER AND LOWER LOUGH TRIBUTARIES

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Erne river (<i>Salmon counts include sea trout</i>)	Nc	Nc	0	4	0	5	0	5
Garvary river	226	2	211	14	174	21	168	14
Termon river	62	Nc	57	6	55	9	66	6
Bannagh river	Nc	Nc	4	0	11	0	7	N/c
Kesh river	53	Nc	84	2	68	2	77	0
Ballinamallard river	46	Nc	36	5	60	4	188	14

LOWER LOUGH ERNE MINOR TRIBUTARIES

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Ardees river	7	Nc	4	2	6	4	9	0
Tullyfad river	4	Nc	14	0	16	0	15	0
Drumnavanty river	Nc	Nc	6	0	6	0	11	0
Derryona river	12	Nc	16	0	13	0	14	0
Barnes river	11	Nc	8	0	6	0	6	0

MELVIN SYSTEM

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Tullymore river	141	0	173	2	106	1	83	1
County river	Nc	5	31	7	17	5	34	9
Roogagh river	7	4	8	4	16	6	19	6
Aghamuldowney river	19	Nc	N/c	N/c	9	0	20	0
Elliot's river	Nc	Nc	14	0	6	0	7	0
Mart river	2	Nc	8	0	16	0	22	0
Ruskitt river	10	Nc	11	0	9	0	8	0
O'Brien's River	43	Nc	62	0	54	0	49	0

LOWER BANN SYSTEM

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Macosquin river	52	9	0	8	27	6	34	0
Agivey River	85	94	0	13	39	14	81	33
Aghadowey River	7	12	0	6	10		16	14
Clady river	38	123	0	13	38	11	38	35
Ballymoney river	Nc	Nc	0	0	0	0	0	0

LOUGH NEAGH SYSTEMS

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Ballinderry river	260	22	183	33	160	11	107	19
Moyola river	72	14	52	15	50	20	26	8
Blackwater river	60	12	115	9	111	9	133	17
Upper Bann river	102	23	10	14	26	13	24	20
Six Mile Water	484	105	N/c	N/c	56	0	715	71
Main River	37	14	23	8	48	9	43	14

COUNTY ARMAGH SYSTEMS

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Fane river	4	3	N/c	N/c	8	9	0	3
Creggan river	7	4	0	8	14	5	12	4
Cully water	3	Nc	2	2	0	1	7	0
Forkhill river	8	5	7	5	7	2	5	5
Flurry river	5	4	6	0	2	2	2	1

SOUTH-EAST DOWN COASTAL SYSTEMS

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Kilkeel river	53	27	11	31	18	7	82	36
Mullagh River	19	6	16	36	11	4	Nc	Nc
Annalong river	Nc	Nc	18	42	46	13	52	19
Glen river	4	Nc	2	1	2	0	4	0
Shimna river	81	32	20	97	67	41	156	77

DUNDRUM BAY SYSTEMS

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Carrigs river (<i>trout includes seatrout</i>)	44	6	N/c	N/c	18	9	29	19
Moneycarragh river	35	12	9	35	20	9	83	27
Ardilea river	10	6	10	16	25	4	27	13
Blackstaff river	25	2	8	17	34	12	32	14

EAST-DOWN COASTAL SYSTEMS

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Quoile river	124	Nc	N/c	N/c	61	0	97	0
Dibney river	Nc	Nc	N/c	N/c	10	0	16	0
Comber river	40	Nc	N/c	N/c	22	0	18	0
Killinchy (Blackwater) river	Nc	Nc	N/c	N/c	35	0	Nc	Nc
Lagan river	144	24	10	1	26	6	19	4

COUNTY ANTRIM COASTAL RIVERS

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Bush river	Nc	Nc	50	54	0	0	Nc	45
Dall river	Nc	Nc	12	9	0	0	Nc	7
Margy river	Nc	Nc	3	45	0	0	Nc	44
Glenariff river	Nc	Nc	24	17	0	0	Nc	13
Dun river	Nc	Nc	5	24	0	0	Nc	44
Carnlough river	Nc	Nc	N/c	N/c	0	0	Nc	Nc
Glencloy river	Nc	Nc	N/c	N/c	0	0	Nc	Nc
Glenarm river	Nc	Nc	N/c	N/c	0	0	Nc	Nc

COUNTY ANTRIM SYSTEMS

	2001		2002		2003		2004	
	Trout	Salmon	Trout	Salmon	Trout	Salmon	Trout	Salmon
Crumlin River	Nc	Nc	Nc	Nc	3	9	42	6
Glenavy River	Nc	Nc	Nc	Nc	Nc	Nc	48	0
Glynn River	12	3	3	2	5	1	15	0
Dunore River	Nc	Nc	Nc	Nc	Nc	Nc	Nc	Nc
Kilroot River	9	0	4	1	Nc	Nc	7	0
Woodburn River	5	0	Nc	Nc	Nc	Nc	Nc	Nc
Threemile River	Nc	Nc	Nc	Nc	Nc	Nc	12	0

Figure 1 shows the number of substantiated pollution incidents investigated by FCB during the last decade.

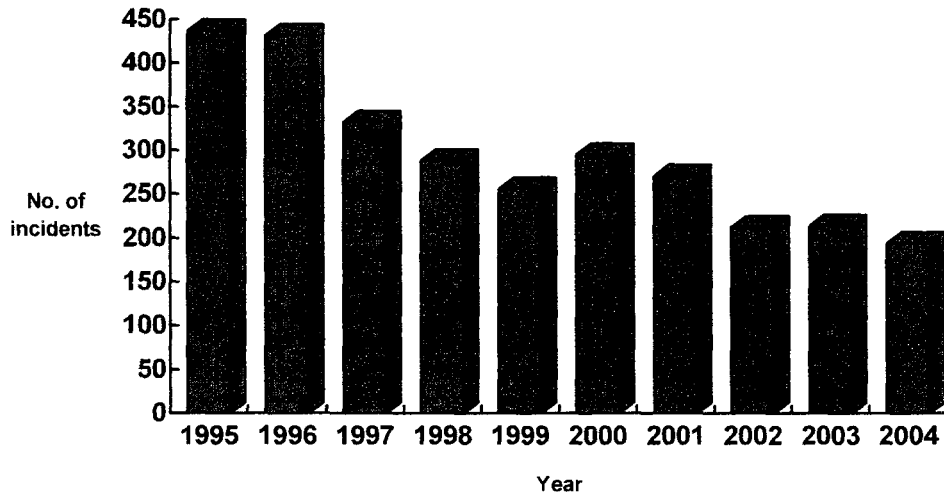


Figure1 Substantiated pollution incidents investigated by F C B from 1995 to 2004.

Figure 2 illustrates the proportion of incidents investigated by FCB arising from agricultural and non-agricultural sources.

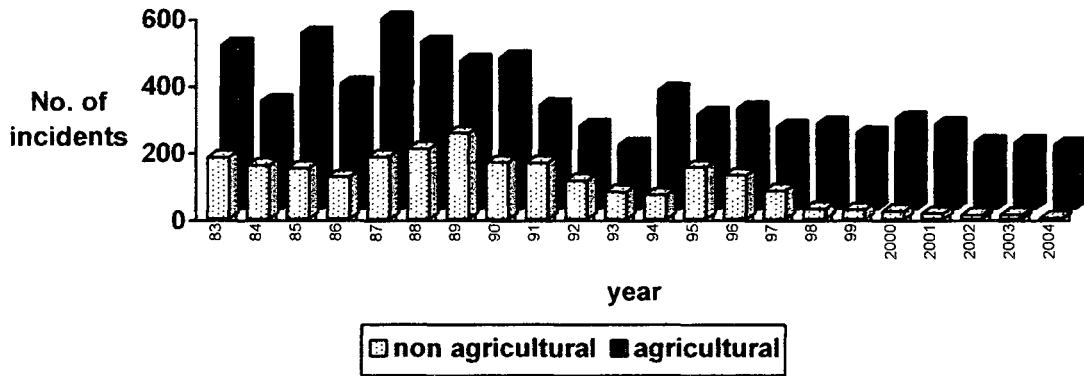


Figure 2 Agricultural and non-agricultural incidents investigated by FCB, 1983 – 2004

The various sources of pollution investigated by Board officers are detailed in Figure 3

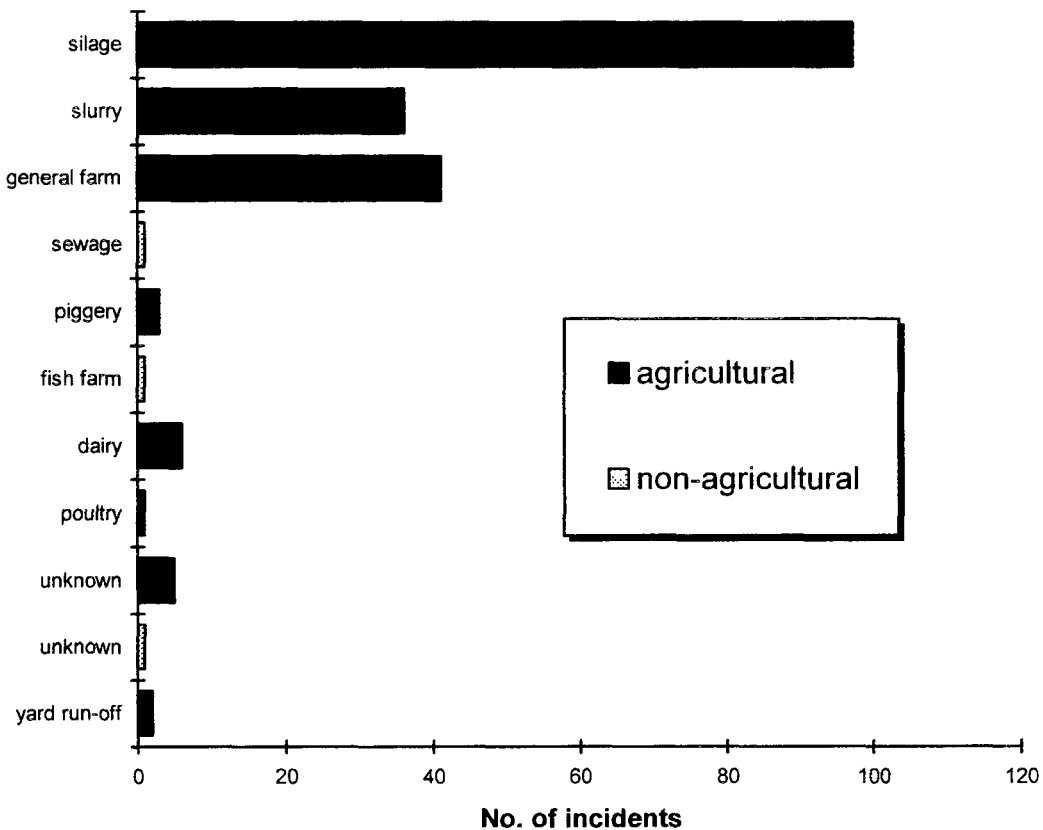


Figure 3 Sources of pollution investigated by FCB during 2004

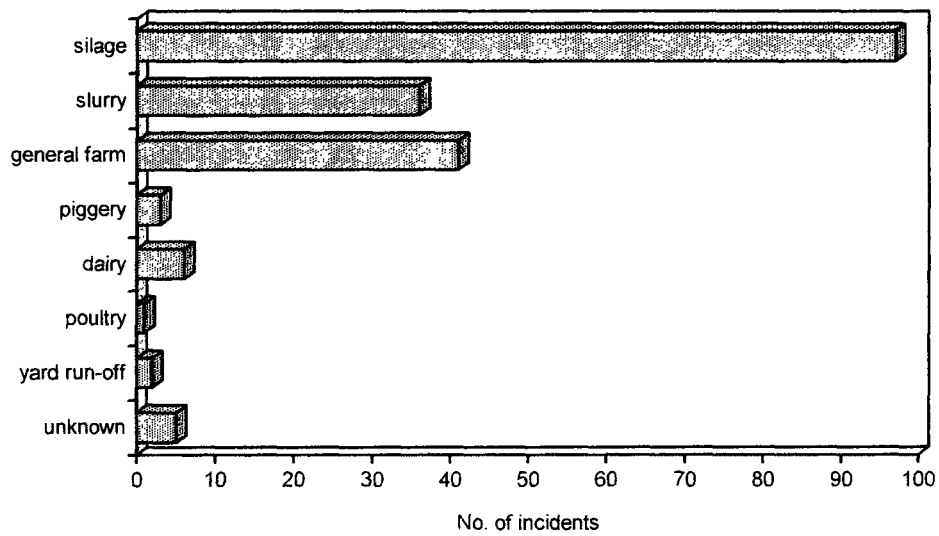


Figure 4 Sources of **agricultural** pollution investigated by FCB during 2004.

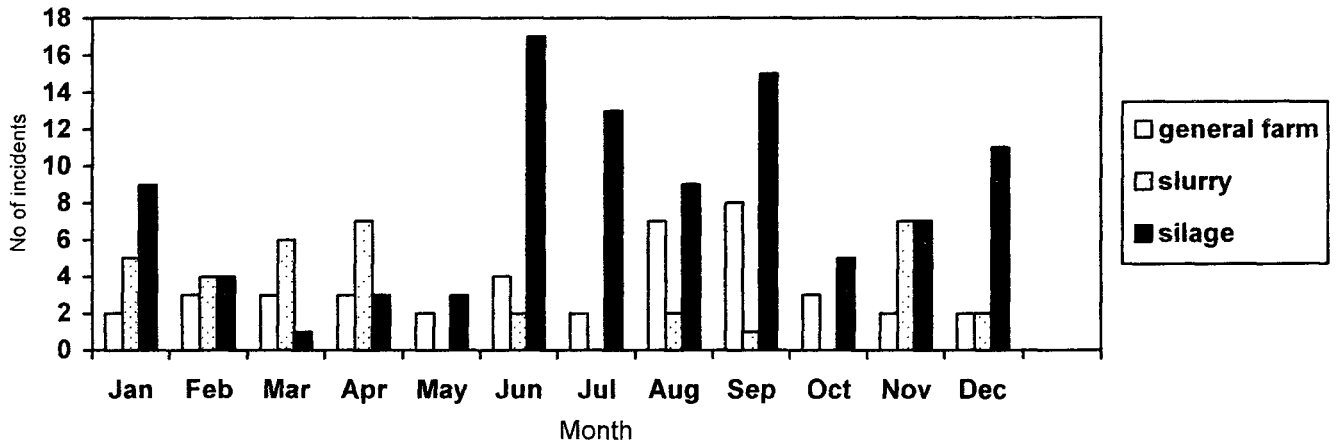


Figure 5 Monthly incidence of the 3 main agricultural sources of pollution investigated by FCB

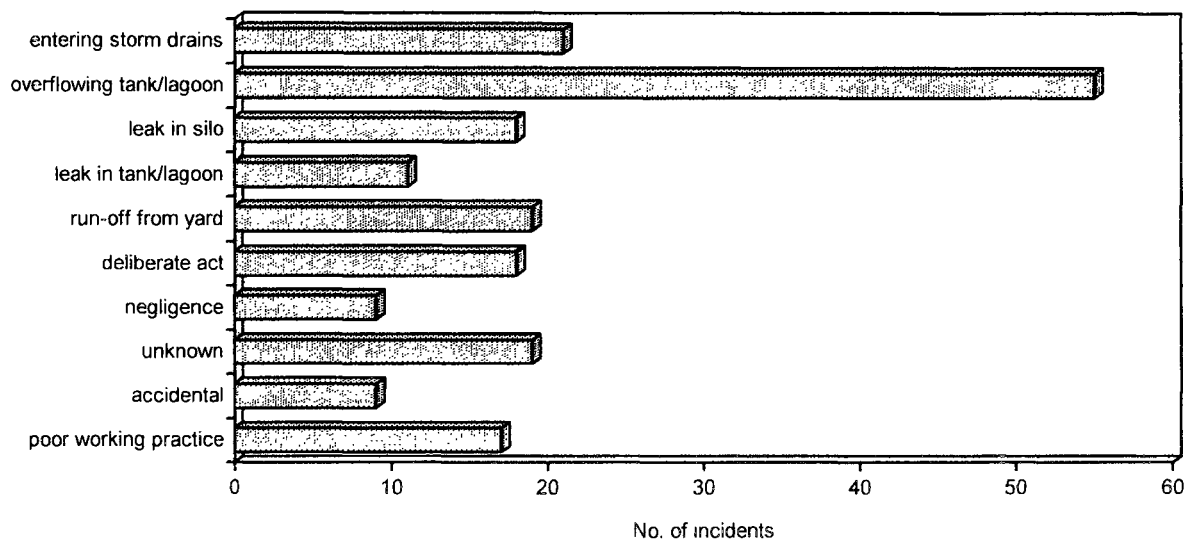


Figure 6 Reasons for agricultural discharges detected in 2004

**2004 AGRICULTURAL POLLUTION INCIDENTS.
as at 31st December 2004**

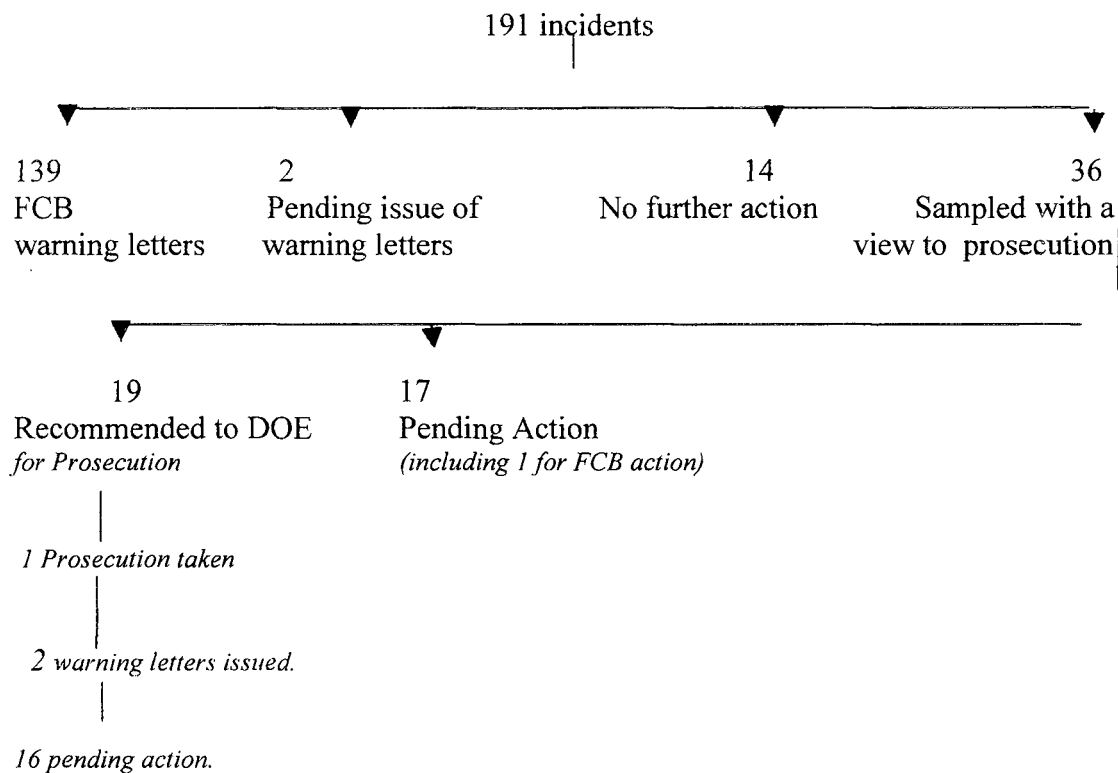


Figure 7 Summary of action taken in relation to agricultural investigations by the Board during 2004

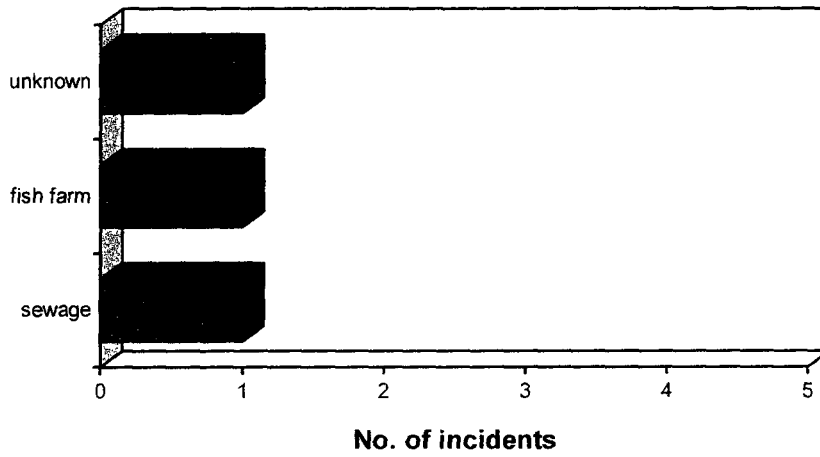


Figure 8 Sources of non-agricultural pollution investigated by FCB during 2004

**2004 Non –agricultural incidents
As at 31st December 2004**

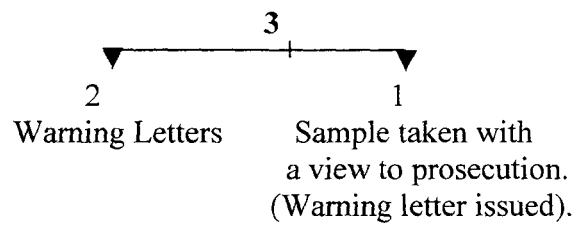


Figure 9 Summary of action taken in relation to non-agricultural investigations by the Board during 2004

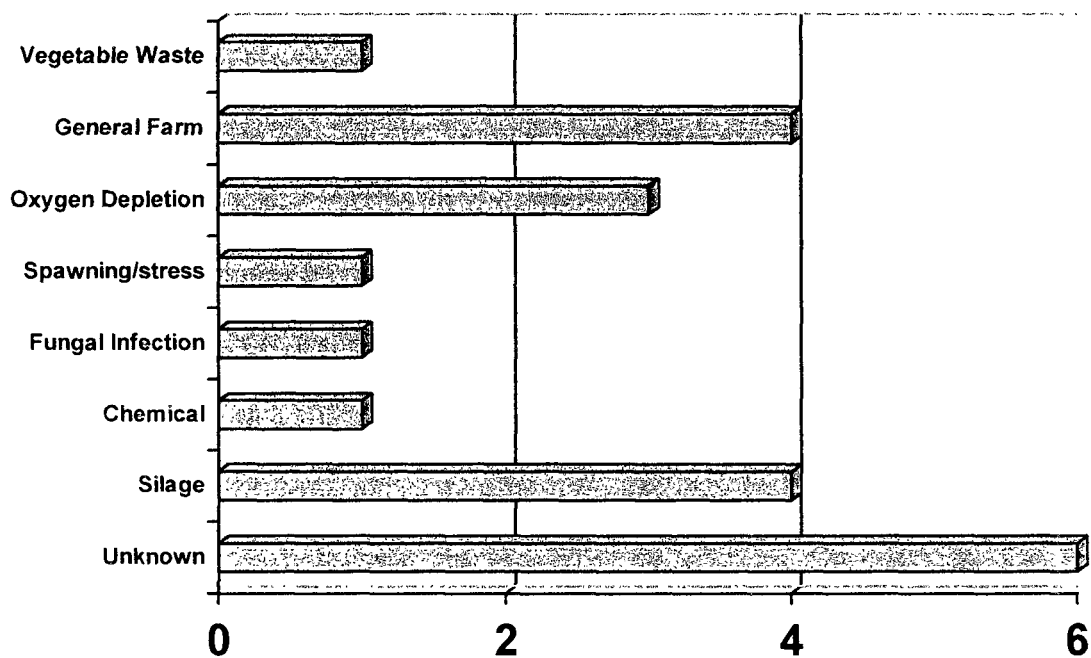


Figure 10 Sources of pollution causing fish kills during 2004

Table 1 Summary of 2004 fish kills.

SYSTEM - DATE OF INCIDENT	ALLEGED SOURCE OF POLLUTION	ACTION TAKEN	DAMAGE ASSESSMENT/ EXTENT OF KILL *	COMPENSATION RECEIVED
Tributary of Enler River 12.05.04	Chemical	No Further Action	2 Brown Trout (4 -5 inch) 300 Fry	Nil
River Braid 23.05.04	General Farm	Prosecution under Water Order	259 Brown Trout 19 Salmon Fry	£4126.70
Upper Bann 26.05.04	No Pollution Found	No Further Action	20 – 30 Roach and Bream	Nil
Upper Bann 01.06.04	Spawning/Stress	No Further Action	50 – 100 Roach/Bream/Pike	Nil
Kilroot River 03.06.04	General Farm	Prosecution under Water Order	12 small trout and 3 salmon parr	Nil
Drumgallon River/Moor Lough 04.06.04	No Pollution Found	No Further Action	5 brown trout	Nil
Clough River 08.06.04	Vegetable Waste (potatoes)	No Further Action	354 Brown Trout	Nil
Clady River 13.06.04	Silage	Prosecution under Water Order	919 Brown Trout 367 Salmon fry	Pending
Cusher River 22.06.04	Oxygen Depletion	No further action	200 Brown Trout	Nil
Carlane Drain/Lough Neagh 18.07.04	Silage	Prosecution under Water Order	15 stones Eels	Nil
Mullagh River (Kilkeel) 23.07.04	Silage	Prosecution under Fisheries Act	500 Brown Trout	Pending
Ballyrashane Reservoir 27.07.04	No Pollution Found	No Further Action	6 Brown Trout	Nil
Ballymartrim River 28.07.04	General Farm	Prosecution under Water Order	300 + Brown Trout	Pending
Ballyronan Marina 28.07.04	No pollution found	No further action	150 Fry and 6 Roach	Nil
Glasswater River (tributary of Ballynahinch River) 29.07.04	Silage	Prosecution under Water Order	700 + Brown Trout	Pending

SYSTEM	ALLEGED SOURCE OF POLLUTION	ACTION TAKEN	DAMAGE ASSESSMENT/ EXTENT OF KILL	COMPENSATION RECEIVED
Craigavon Lakes 29.07.04	Fungal Infection	No Further Action	200 Perch	Nil
Tributary of Finn River 31.07.04	Oxygen Depletion	No further action	50 Perch, 50 Roach, 4 pike, 12 Brown Trout	Nil
Ballindullagh River (tributary of Ballinamallard) 02.08.04	Oxygen Depletion	No further action	20 Roach, 2 Perch, 2 Pike, 9 Brown Trout	Nil
Private Pond off Upper Bann River 03.08.04	No Pollution Found	No Further Action	50 – 60 Brown Trout	Nil
Tynan River 07.08.04	General Farm	Prosecution under Water Order	421 Brown Trout	Pending
River Lagan 09.08.04	No Pollution Found	No further action	18 Brown Trout	Nil

* Note that figures quoted for assessment of kill may be provisional report on day of investigation and do not represent the actual extent of damage or form the basis for actual compensation claimed.

Appendix

8 PERFORMANCE REVIEW

In summary

Conservation and Protection of Salmon and Inland Fisheries

Target 2004: To achieve a consistent level of enforcement of statutory measures to conserve and protect the salmon and inland fisheries within the Board's jurisdiction

This target was achieved.

Implementation of the Precautionary Approach to Salmon Management

Target 2004: To co-operate with DCAL and other bodies on the implementation of the precautionary approach to salmon management.

This target was achieved.

Target 2004: To submit recommendations to DCAL by 31 December 2004 for the limitation of salmon stocks following consultation with interested parties and having regard to scientific trends in the status of salmon stocks and the analysis of data gained through the Salmon Carcass Tagging Scheme.

This target was achieved.

Bailiffing Service for the Public Angling Estate

Target 2004: To provide DCAL with a bailiffing service in accordance with an agreed plan which costs within 5% of the available budget for each water and within 5% of the total available budget.

Expenditure of £100,114 was achieved against an total available budget of £100,000 (+ 0.1%).

Pollution Investigation and Routine River Monitoring

Target 2004: To fulfill, in total, the programme of work agreed with EHS.

This target was achieved.

Management of the Board

Equality

Target 2004: To fulfill the Board's statutory Section 75 obligations and to comply with the requirements of the Board's Equality Scheme.

This target was achieved..

Target 2004: To complete an annual Equality Progress Report by the deadline to be specified by the Equality Commission for NI.

This target was achieved.

Management of the Board

Business Planning

Target 2004: To participate in planning the implementation of agreed changes arising from the Quinquennial Review of the Board.

The Board has been advised that further consideration of the Report of the Quinquennial Review of the Board will be held pending the completion of the Review of Public Administration.

Target 2004: To set out the Board's aims, objectives and key targets in a Corporate Plan for the period 2005 – 2007 and a Business Plan for the year 2005 by September 2004.

This target was achieved.

Target 2004: To monitor and report on progress towards the achievement of the Board's aims, objectives and targets and to take remedial action where appropriate.

This target was achieved.

Target 2004: To report on performance achieved against key targets to the routine meetings of the Executive Committee and the Board and to DCAL at the regular quarterly meetings and to include a report of performance achieved against key targets in the Board's Annual Report for 2004.

This target was achieved.

Business Planning (continued)

Target 2004: To maintain a system of internal control to provide reasonable assurance that the risk of failure to achieve policies, aims and objectives is being managed effectively.

This target was achieved.

Management Controls

Target 2004: To implement the Action Plans associated with the priority risks identified in the Board's Risk Register and to report to the Audit Committee on progress.

This target was achieved.

Target 2004: To embed the system of risk management in the planning, decision making and reporting processes.

This target was achieved.

Finance

Target 2004: To monitor actual income and expenditure against planned income and expenditure on all headings on a monthly basis, to take appropriate action when required and to report upon performance to the Executive Committee at its routine meetings including the provision of graphical and spreadsheet analyses.

This target was achieved.

Management of the Board

Finance (continued)

Target 2004: To revise the hourly rates chargeable for agency work and bailiffing private waters by 30 June 2004.

This target was achieved.

Target 2004: To project the fee increases at least in line with the Retail Price Index for the consideration of the Executive Committee and the Board at the meetings to be held in June 2004 and to determine Licence Fees for the year 2005 by 31 July 2004.

This target was achieved.

Human Resources

Target 2004: To ensure that adequate manpower levels are maintained at all times.

This target was achieved.

Target 2004: To plan and implement staff training and development at individual, team and organisational levels within the constraints of the available budget.

This target was achieved.

Target 2004: To develop and maintain appropriate HR policies in the light of changes to legislation and the development of best practice.

This target was achieved.

Administration

Target 2004: To answer 98% of all correspondence from the Public within 15 working days.

This target was achieved.

Target 2004: To answer all telephone calls within 45 seconds.

This target was achieved.

Target 2004: To see all callers within 10 minutes of an appointment. All callers without an appointment will be seen by a member of staff within 10 minutes. Should a caller without an appointment wish to see a member of the Management Team who is unavailable, an offer of an appointment will, where appropriate, be made within 10 working days.

This target was achieved.

Target 2004: To make information available on request in accordance with the Board's Publication Scheme.

This target was achieved.

Appendix

9 VISITOR LICENCES

Number of licences sold in respect of visitors to NI .

Number of licences sold in respect of visitors to NI for 2003 and 2004

2003

	Co Armagh	Co Antrim	Belfast	Co Down	Co Fermanagh	Co L'derry	Co Tyrone	Total
Game season	5	1		5	45	3	2	61
Game OAP	2	1		6	38	1	4	52
Game Juvenile		4		2	9		2	17
Game 14 Day	1	5	6	2	11	7	3	35
Game 3 Day	20	35	13	27	36	54	3	188
Joint Game 14 Day	1		1		253			255
Joint Game 3 Day	28	13	15	8	164	3	4	235
Foyle Endorsement				2		1	2	5
Coarse Season	13	7	2	5	146	29	1	203
Coarse OAP				1	13			14
Coarse Juvenile			2	18	19	1		40
Coarse 14 Day					41	26		67
Coarse 3 Day	2	4			37	9		52
Joint Coarse 3 Day	8	1		3	315	1		328
Joint Coarse 14 Day	102			1	1842	1		1946
TOTAL	182	71	39	80	2969	136	21	3498

2004

	Co Armagh	Co Antrim	Belfast	Co Down	Co Fermanagh	Co L'derry	Co Tyrone	Total
Game season	8	7	4	6	40	6	4	75
Game OAP	5	2	0	11	29	2	5	54
Game Juvenile	0	7	2	4	13	0	0	26
Game 14 Day	72	7	1	2	12	4	0	98
Game 3 Day	3	29	11	15	65	43	12	178
Joint Game 14 Day	0	1	2	2	213	2	3	223
Joint Game 3 Day	1	15	5	17	238	3	13	292
Foyle Endorsement	0	0	0	0	0	2	7	9
Coarse Season	15	1	1	2	140	6	1	166
Coarse OAP	1	2	0	2	14	7	3	29
Coarse Juvenile	0	2	0	0	23	1	1	27
Coarse 14 Day	0	1	0	0	38	49	0	88
Coarse 3 Day	0	7	4	3	26	5	0	45
Joint Coarse 3 Day	7	2	7	2	479	5	1	503
Joint Coarse 14 Day	0	96	0	1	1600	0	1	1698
TOTAL	112	179	37	67	2930	135	51	3511

FISHERIES CONSERVANCY BOARD
FOR NORTHERN IRELAND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2004

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

YEAR ENDED 31 DECEMBER 2004

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FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**PROFESSIONAL ADVISORS
YEAR ENDED 31 DECEMBER 2004**

ACCOUNTANTS

Moore Stephens
Chartered Accountants
Scottish Provident Building
7 Donegall Square West
Belfast
BT1 6JH

AUDITORS

Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

SOLICITORS

O'Rorke McDonald & Tweed
37-39 Church Street
Antrim
Co Antrim
BT41 4BD

BANKERS

Ulster Bank Limited
20 High Street
Portadown
Co Armagh
BT62 2HN

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

FOREWORD TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2004

BOARD MEMBERS

The Members who held office during the year were as follows (for further information, see Board membership section of the Annual Report):

Dr R Hanna CBE (Chairman)
Mr R Galbraith (Deputy Chairman)
Rev O P Kennedy BA BDCC
Mr A Kilgore
Mr J Tisdall
Mr J S McCreight
Mr B Johnston
Mr J B Mulverna
Mr F G Conlon
Mr T Jarvis (resigned July 2004)
Miss H Campbell
Mr K O'Neill
Mr D Cardwell
Mr H E J Montgomery
Miss M Doyle
Cllr R Stewart
Mr M Crilly
Prof. C Paris
Mr L Fawcett

The board holds a register of Members interests, which is open for public access. Under the Freedom of Information Act the register must be made available to a public member within 15 days of the initial request.

BACKGROUND INFORMATION

The Fisheries Conservancy Board for Northern Ireland is a non-departmental public body sponsored by the Department of Culture, Arts and Leisure and was established in 1966 under the Fisheries Act (Northern Ireland) 1966.

These financial statements have been prepared in accordance with the Fisheries Act (Northern Ireland) 1966 (as amended) and in a form directed by the Department of Culture, Arts and Leisure with the approval of the Department of Finance and Personnel. A copy of the Accounts Direction can be found in the Appendix.

RESULTS

The financial statements show an operating deficit of £14,650 (2003 - Surplus £5,955) after a notional cost of capital of £40,452 (2003 - £44,868). The actual surplus arising of £4,802 (2003 - surplus £50,823) has been transferred to the income and expenditure reserve.

PRINCIPAL ACTIVITIES

The principal activities of the Board continue to be:

- (a) Conservation and protection of the salmon and inland fisheries of Northern Ireland other than the fisheries of the Foyle, Carlingford and Irish Lights areas.
- (b) Acting as Water Bailiff for the Department of Culture, Arts and Leisure.
- (c) Acting on behalf of the Department of the Environment in relation to pollution of the waters in the Board's area.

CHARITABLE DONATIONS

The Board's donations for the year ending 31 December 2004 amounted to £ Nil.

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

FOREWORD TO THE FINANCIAL STATEMENTS (CONTINUED) YEAR ENDED 31 DECEMBER 2004

IMPORTANT EVENTS OCCURRING AFTER THE YEAR END

There have been no significant events since the year-end which would affect these financial statements.

FUTURE DEVELOPMENTS

The Board aims to maintain the current level of services, and hopes to increase licence revenues through tourism. The Board is actively promoting the management of salmon stocks through a salmon management programme. The services provided to EHS are to be withdrawn as at the proposed date of 31 December 2005 by EHS.

DISABLED PERSONS

The Board's policy is to recruit disabled and non-disabled employees and trainees on the same basis whenever possible and those disabled persons should not be treated differently in respect of training and career development.

PAYMENTS TO SUPPLIERS

The Board is committed to the Better Payment Practice Code and British Standard BS7890 - Achieving Good Payment Performance in Commercial Transactions. Unless otherwise stated in the contract, payment is made within 30 days of receipt and agreement of invoices for goods and services completed to the satisfaction of the Board.

The Board has in place a system for dealing quickly with complaints and disputes and advises suppliers without delay when invoices, or part invoices, are contested. It continually monitors for any payment outside the "30 day" period.

During the year to 31 December 2004, 96% of suppliers were paid within 30 days.

FIXED ASSETS

Movement in fixed assets during the year is shown in Note 8 to the financial statements. The Fisheries Conservancy Board does not believe that there is any material difference between the market value and book value of land and buildings.

EMPLOYEE INVOLVEMENT

Staff are regularly briefed on Board business and future developments.

HEALTH AND SAFETY

The Board is committed to adhering to all existing legislation on Health and Safety at work to ensure that staff and visitors enjoy the benefits of a safe environment.

AUDITOR

The financial statements are audited by the Comptroller and Auditor General (C & AG) in accordance with the Education Reform (Northern Ireland) Order 1989 as amended by the Education and Libraries (Northern Ireland) Order 1993. He is head of the Northern Ireland Audit Office and he and his staff are wholly independent of the Board. He reports his findings to Parliament.

The audit of the financial statements for 2003/04 resulted in an audit fee of £6k and is included within Administrative Expenditure in the Income and Expenditure Account.

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**STATEMENT OF THE BOARD'S AND CHIEF EXECUTIVE'S RESPONSIBILITIES
YEAR ENDED 31 DECEMBER 2004**

The Board is required to prepare financial statements in the form and on the basis determined by the Department of Culture, Arts and Leisure with the approval of the Department of Finance and Personnel. The financial statements are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Board at the year end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing those financial statements, the Board is required to:

- observe the accounts direction issued by the Department of Culture, Arts and Leisure including 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, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Board will continue in operation.

The Accounting Officer for the Department of Culture, Arts and Leisure has designated the Chief Executive as the Accounting Officer for the Fisheries Conservancy Board for Northern Ireland. Her relevant responsibilities as Accounting Officer, including her responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the 'Non-Departmental Public Bodies' Accounting Officer Memorandum issued by the Department of Finance and Personnel.

On behalf of the members:



.....
Mrs Karen Simpson
Chief Executive/Accounting Officer

Dated: 12 01 06

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

STATEMENT ON THE SYSTEM OF INTERNAL CONTROL YEAR ENDED 31 DECEMBER 2004

1. Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Fisheries Conservancy Board for Northern Ireland's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Government Accounting Northern Ireland. The Board's sponsor Department is the Department of Culture, Arts and Leisure. Quarterly governance meetings are held between the Board and the Department. Risk Management is a standing item on the Agenda for these meetings.

2. The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based upon an on-going process designed to identify and prioritise the risks to the achievement of policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Fisheries Conservancy Board for Northern Ireland for the year ended 31 December 2004 and up to the date of approval of the annual report and accounts, and accords with DFP guidance.

3. Capacity to handle risk

A risk management policy document has been sent to all staff setting out the Board's attitude to risk to the achievement of the Board's policies, aims and objectives. All staff are responsible for identifying the risks to the achievement of organisational and individual targets and objectives and the assessment of risks associated with their work-related activities. All staff have received training in risk assessment. Staff are also responsible for communicating information regarding risks associated with their work-related activities and for contributing to the implementation of approved action plans associated with priority risks; insofar as required action falls within their area of responsibility. Risk management is discussed with staff at regular meetings with the Board's Senior Management Team and examples of best practice identified and disseminated.

4. The risk and control framework

There are three key elements in the Board's Risk Management Strategy, risk management, risk assessment and risk control. Risk identification is the result of a systematic process of review. Each identified risk is linked to a corporate objective.

Each identified risk is assessed by evaluating likelihood and impact criteria. Likelihood is assessed on a scale of 1 – 4 (remote/possible/probable/likely). Impact is assessed on a scale of 1 – 4 (low/medium/high/critical). A risk score is determined by multiplying the values assigned under likelihood and impact. The risks are then prioritised on the basis of the associated risk scores, taking into account control potential. The risk register contains all the risks to the achievement of the Board's policies, aims and objectives which have been identified to date. Risk priorities have been identified in the following categories – finance, administration, operations, people and property. As each risk in the register is addressed in order of priority, the register contains a statement of the threat posed by the risk, the objective threatened, a list of the controls currently in place, an evaluation of the current position, an action plan to eliminate or minimise the potential impact of the risk, an estimate of any finance required to implement the action plan and the identity of the risk owner.

5. Review of effectiveness

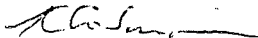
As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the Board's internal auditors and the executive managers within the Board who have responsibility for the development and maintenance of the internal control framework and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Executive Committee and the Audit Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place. A comprehensive process is applied by the Fisheries Conservancy Board to maintain and review the effectiveness of the system of internal control. The Board is responsible for ensuring that procedures are in place for verifying risk management and internal control and are regularly reviewed and reported on. The Executive Committee is responsible, on behalf of the Board, for ensuring that appropriate steps are being taken to manage risks. The Executive Committee approves the action plans associated with priority risks recommended by the Audit Committee. The Audit Committee approves the addition to the Risk Register of risks identified by the Senior Management Team and the risk score assigned to each risk.

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**STATEMENT ON THE SYSTEM OF INTERNAL CONTROL (CONTINUED)
YEAR ENDED 31 DECEMBER 2004**

The Audit Committee considers the action plans associated with priority risks and, if satisfied, recommends their approval to the Executive Committee. The Audit Committee is responsible for monitoring the implementation of approved action plans associated with priority risks and reports to the Board and the Executive Committee on the progress achieved. The Audit Committee reviews the internal and external audit plans and considers reports from management, internal and external audit on the system of internal control. The Board's risk management procedures have been subject to Internal Audit and any recommendations arising thereon have been actioned.

The Board's Senior Management Team is responsible for identifying and evaluating risks to the achievement of organisational policies, aims and objectives and for developing action plans to eliminate or control, as far as possible, the potential impact of priority risks for the consideration of the Audit Committee. The Senior Management Team is responsible for the implementation of approved action plans. In addition to her responsibilities as Accounting Officer and as a member of the Senior Management Team, the Chief Executive is responsible for the management of the Risk Register and is the owner of certain risks. The Chief Executive is responsible for reporting to the Audit Committee on all matters relating to the system of internal control. The other members of the Senior Management Team, in addition to their responsibilities as members of the Team, are each the owner of certain risks and are responsible for the development and maintenance of the internal control framework within their area of responsibility.



**K A Simpson (Mrs)
September 2005**

Fisheries Conservancy Board for Northern Ireland

The Certificate and Report of the Comptroller and Auditor General to the House of Commons and the Northern Ireland Assembly

I certify that I have audited the financial statements on pages 9 to 21 under the Audit and Accountability (Northern Ireland) Order 2003. These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and the accounting policies set out on pages 12 and 13.

Respective responsibilities of the Board, the Chief Executive and Auditor

As described on page 4, the Board and Chief Executive are responsible for the preparation of the financial statements in accordance with the Audit and Accountability (Northern Ireland) Order 2003 and Department of Culture Arts and Leisure directions made thereunder and for ensuring the regularity of financial transactions. The Board and Chief Executive are also responsible for the preparation of the other contents of the Annual Report. My responsibilities, as independent auditor, are established by statute and I have regard to the standards and guidance issued by the Auditing Practices Board and the ethical guidance applicable to the auditing profession.

I report my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Audit and Accountability (Northern Ireland) Order 2003 and Department of Culture Arts and Leisure directions made thereunder, and whether in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. I also report if, in my opinion, the Foreword is not consistent with the financial statements, if the Board has not kept proper accounting records, or if I have not received all the information and explanations I require for my audit.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. I consider the implications for my certificate if I become aware of any apparent misstatements or material inconsistencies with the financial statements.

I review whether the statement on pages 5 and 6 reflects the Board's compliance with the Department of Finance and Personnel's guidance on the Statement on Internal Control. I report if it does not meet the requirements specified by the Department of Finance and Personnel, or if the statement is misleading or inconsistent with other information I am aware of from my audit of the financial statements. I am not required to consider, nor have I considered whether the Accounting Officer's Statement on Internal Control covers all risks and controls. I am also not required to form an opinion on the effectiveness of the Board's corporate governance procedures or its risk and control procedures.

Basis of audit opinion

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

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error, or by fraud or other irregularity and that, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. In forming my opinion I have also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion:

- the financial statements give a true and fair view of the state of affairs of the Fisheries Conservancy Board for Northern Ireland at 31 December 2004 and of the surplus, total recognised gains and losses and cash flows for the year then ended and have been properly prepared in accordance with the Audit and Accountability (Northern Ireland) Order 2003 and directions made thereunder by the Department of Culture Arts and Leisure; and
- in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

I have no observations to make on these financial statements.



JM Dowdall CB
Comptroller and Auditor General

3022 March 2006

Northern Ireland Audit Office
106 University Street
Belfast BT7 1EU

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2004**

	<u>Note</u>	<u>2004</u>	<u>2003</u>
		£	£
INCOME			
Principal operating income	2	815,498	844,384
Other operating income	3	<u>538,548</u>	<u>409,511</u>
TOTAL INCOME		1,354,046	1,253,895
OPERATING EXPENSES			
Field staff salaries and expenses	4	776,092	771,376
Administrative expenses	5	436,612	347,789
Depreciation	8	115,540	83,907
Notional cost of capital		<u>40,452</u>	<u>44,868</u>
		(1,368,696)	(1,247,940)
OPERATING (DEFICIT) / SURPLUS FOR THE YEAR		(14,650)	5,955
Credit in respect of notional cost of capital		40,452	44,868
Other finance charges	7	(21,000)	-
SURPLUS/(DEFICIT) TRANSFERRED TO RESERVES	11	<u>4,802</u>	<u>50,823</u>
STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES			
		<u>2004</u>	<u>2003</u>
		£	£
Surplus for the year		4,802	50,823
Actuarial gain on pension scheme	7	14,000	-
Difference between depreciation on revalued amount and on historical cost basis		763	726
Total recognised gains for the year		<u>19,565</u>	<u>51,549</u>
Prior year adjustment	20	<u>(259,000)</u>	-
		<u>(239,435)</u>	<u>51,549</u>

The notes on pages 12 to 21 form part of these financial statements and should be read in conjunction therewith.

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**BALANCE SHEET
AS AT 31 DECEMBER 2004**


	Note	2004	2003
		(£)	(as restated) (£)
FIXED ASSETS			
Tangible assets	8	1,118,734	930,516
CURRENT ASSETS			
Debtors	9	404,214	361,137
Cash at bank and in hand		<u>370,187</u>	<u>179,251</u>
		774,401	540,388
CURRENT LIABILITIES			
Creditors due within one year	10	<u>(422,429)</u>	<u>(167,051)</u>
NET CURRENT ASSETS		<u>351,972</u>	<u>373,337</u>
NET ASSETS EXCLUDING PENSION LIABILITY		1,470,706	1,303,853
Pension liability	7	<u>(204,000)</u>	<u>(259,000)</u>
NET ASSETS INCLUDING PENSION LIABILITY		<u>1,266,706</u>	<u>1,044,853</u>
FINANCED BY:			
RESERVES			
Income and expenditure reserve	11	304,886	285,321
Revaluation reserve	11	18,573	19,336
Grant reserve	11	<u>943,247</u>	<u>740,196</u>
		<u>1,266,706</u>	<u>1,044,853</u>

The financial statements were approved by the Board on

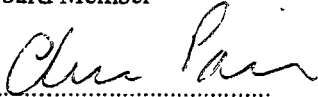
and signed on its behalf by:



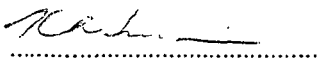
Dr R Hanna CBE
Chairman



Board Member



Board Member



Mrs Karen Simpson
Chief Executive/Accounting Officer

The notes on pages 12 to 21 form part of these financial statements and should be read in conjunction therewith.

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2004**

	Note	£	<u>2004</u> £	<u>2003</u> £
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	13.1		161,462	(30,222)
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE				
Bank interest received		7,090		4,696
Bank interest and charges		<u>(690)</u>		<u>(767)</u>
NET CASH INFLOW FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			6,400	3,929
CAPITAL EXPENDITURE				
Payments to acquire tangible fixed assets		(303,758)		(121,222)
Receipts from sale of tangible fixed assets		8,979		-
Grants received to acquire tangible fixed assets		<u>302,483</u>		<u>113,257</u>
NET CASH INFLOW/(OUTFLOW) FOR CAPITAL EXPENDITURE			<u>7,704</u>	<u>(7,965)</u>
INCREASE/DECREASE IN CASH			<u>175,566</u>	<u>(34,258)</u>
MOVEMENT IN NET FUNDS	13.2		<u>175,566</u>	<u>(34,258)</u>

The notes on pages 12 to 21 form part of these financial statements and should be read in conjunction therewith.

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2004

1. ACCOUNTING POLICIES

(a) **Accounting convention**

The financial statements are prepared under the historical cost convention modified to include the revaluation of certain fixed assets. The Fisheries Conservancy Board has followed guidance contained in Executive Non-Departmental Public Bodies Annual Reports and Accounts Guidance.

(b) **Disclosure**

Without limiting the information given, the financial statements comply with the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986, the accounting standards issued or adopted by the Accounting Standards Board and accounting and disclosure requirements issued by the Department of Finance and Personnel, insofar as those requirements are appropriate.

(c) **Income**

Income is the amount derived from the provision of goods and services falling within the Board's activities after deduction of trade discounts and value added tax.

(d) **Depreciation**

Depreciation is calculated to write off the cost or valuation of tangible fixed assets less their estimated residual values over the expected useful lives of the assets concerned. It is policy to provide a full year's depreciation in the year of purchase. The principal annual rates used for this purpose:

Freehold premises	2% to 5% on a straight-line basis.
Salmon counters	5% on a straight-line basis.
Boats	15% on a straight-line basis.
Office equipment	15% on a reducing balance basis.
Computer equipment	20% on a reducing balance basis.
Motor vehicles and other equipment	20% on a reducing balance basis.

(e) **Pensions**

The Board operates a pension scheme providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the group.

Pension scheme assets are measured using market values. Pension scheme liabilities are measured using a projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability.

The pension scheme surplus (to the extent it is considered recoverable) or deficit is recognised in full and presented on the face of balance sheet. The movement in the scheme surplus/deficit is split between operating charges and financing items and, in the statement of total recognised gains and losses, actuarial gains and losses.

(f) **Notional costs**

The income and expenditure account includes the notional cost of capital employed by the Board, calculated as 3.5% of average total assets and all liabilities with liabilities attracting a negative charge.

(g) **Leasing commitments**

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

(h) **Fines**

Fines and costs awarded to the Board in the current year have been credited to the income and expenditure account. Amounts awarded but not received are written off at the discretion of the Board's Accounting Officer when the amounts are considered to be irrecoverable.

The value of seized equipment is not reflected in the accounts until sold.

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2004**

(i) **Government grants**

Government grants in respect of fixed assets are treated as a grant reserve and credited to the income and expenditure account over the expected useful economic life of the assets. Grants received to date relate primarily to boats, salmon counters and other equipment and are therefore being credited to the income and expenditure account over the useful economic lives of those assets.

Government grants in respect of revenue expenditure are credited to the income and expenditure account in the period in which the relevant expenditure was incurred.

2. PRINCIPAL OPERATING INCOME

	<u>2004</u>	<u>2003</u>
	£	£
Angling licences	208,093	226,677
Commercial licences	26,230	22,000
Bailiffing services	70,945	59,449
Loughs Agency	-	64
Pollution control	506,316	532,628
Dealers' licences	<u>3,914</u>	<u>3,566</u>
	<u>815,498</u>	<u>844,384</u>

3. OTHER OPERATING INCOME

	<u>2004</u>	<u>2003</u>
	£	£
Grant in Aid	220,170	218,253
Fines and costs	10,367	10,944
Sale of seized equipment	31	30
Settlement of fish kills	22,065	18,866
DCAL Funding	56,700	84,973
Special EU Programmes Body	16,116	11,009
EU Interreg Funding	106,577	-
Interest receivable	7,090	4,696
Capital Grant release	<u>99,432</u>	<u>60,740</u>
	<u>538,548</u>	<u>409,511</u>

In accordance with NDPB guidance the Board has elected to include the release of capital grant within other operating income, rather than including the income as a credit to administration and field expenses as was the case for previous year.

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2004**

4. FIELD STAFF SALARIES AND EXPENSES

	<u>2004</u>	<u>2003</u>
	£	£
Salaries and national insurance	521,827	494,070
Telephone pager allowance	19,949	19,756
Travelling expenses - field staff	126,565	123,823
Pension contributions (Note 7)	55,562	82,387
Disability benefits premium	12,822	11,417
Boat expenses	29,776	18,633
Telephones	18,343	18,407
Protective clothing	227	2,883
Profit on disposal of equipment	<u>(8,979)</u>	-
	<u>776,092</u>	<u>771,376</u>

5. ADMINISTRATIVE EXPENSES (including salaries)

	<u>2004</u>	<u>2003</u>
	£	£
Salaries and national insurance	101,682	112,671
Pension contributions (Note 7)	20,649	21,058
Commission on sale of licences	19,348	23,037
Legal costs and outlay	18,671	6,882
Provision for restocking	22,065	18,866
Rates	4,460	4,625
Insurance	37,627	29,706
Heat and light	2,081	2,524
Telephone	630	2,187
Repairs and renewals	64,222	7,374
Grant payments on behalf of third parties	51,250	-
Board members' expenses	2,455	4,288
Chairman's and deputy chairman's remuneration	7,438	9,188
Printing and stationery	14,049	8,358
Postage	9,830	11,094
Audit	6,000	4,000
Accountancy	7,171	6,697
Sundries	3,785	8,974
Advertising	9,124	6,332
Staff courses and training	1,598	1,365
Bank interest and charges	683	767
Ordnance survey licence agreement	20,476	26,072
Consultancy/Professional fees	-	5,560
Salmon tagging expenses	9,583	6,318
Bad debt	1,735	16,506
Equipment hire	-	3,340
	<u>436,612</u>	<u>347,789</u>

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2004**

6. STAFF COSTS	<u>2004</u>	<u>2003</u>
	£	£
Wages and salaries	570,507	554,764
Social security costs	56,520	55,995
Pension costs	76,211	103,445
Disability premium	<u>12,822</u>	<u>11,417</u>
	<u>716,060</u>	<u>725,621</u>

The average number of employees during the year was made up as follows:-

	<u>2004</u>	<u>2003</u>
	No.	No.
Field	25	25
Office	<u>7</u>	<u>7</u>
	<u>32</u>	<u>32</u>

Chairman's Emoluments:

The Chairman's total emoluments comprised a salary of £3,920 (2003 - £5,170). The Chairman commenced his duties from 1 January 2004. The appointment is non-pensionable and his contract is for a period of four years which can be reviewed subject to satisfactory performance.

Chief Executive's Emoluments:

The Chief Executive's total emoluments comprised a salary of £42,793 (2003 - £40,706) and a gross paging allowance of £1,523 (2003 -£1,602). The Chief Executive is a member of the Board's pension scheme.

The aggregate amount of Board Members' emoluments was £6,594, and the breakdown of salaries was as follows:

Band	<u>2004</u>	<u>2003</u>
	No.	No.
< £5,000	2	1
£5,000 - £10,000	<u>0</u>	<u>1</u>
	<u>2</u>	<u>2</u>

(Only two board members received emoluments, of which the chairman is the highest paid.)

Senior Management Emoluments:

Senior management's salary information together with details of the value of accrued pension at 31 March 2005 is shown below. All those listed participate in the Fisheries Conservancy Board Northern Ireland Pension Scheme.

	Salary £	Real increase in pension at age 60 £	Total accrued pension at 31/12/04 £	CETV at 31/12/04 £	CETV at 31/12/03 £	Real Increase In CETV £
Mrs K A Simpson Chief Executive	42,793	512	2,630	34,442	23,951	7,802
Mr T E B Finn Deputy Chief Executive	24,298	278	2,632	25,077	20,681	3,351
Mrs F C M Lavery Support Manager	21,698	273	1,259	14,009	10,125	2,939

CETV refers to the cash equivalent transfer value. It is the actuarially assessed capitalised value of the pension scheme benefits accumulated by a member at a particular point in time. The real increase in CETV is calculated after adjusting for inflation and changes in market investment factors

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2004

7. PENSION COSTS

The employer sponsors the Fisheries Conservancy Board for Northern Ireland Pension Scheme which is a defined benefit arrangement. The last full actuarial valuation of this scheme was carried out by a qualified independent actuary as at 6 August 2002 and has been updated on an approximate basis to 31 December 2004.

The contributions made by the employer over the financial year have been £138,000, equivalent to 29% of pensionable salaries. This contribution rate is to continue until reviewed following the triennial valuation of the scheme due as at 6 August 2005.

The Fisheries Conservancy Board for Northern Ireland Pension Scheme prepares annual financial statements.

Assumptions

The assets of the scheme have been taken at market value and the liabilities have been calculated using the following principal actuarial assumptions:-

	31 December 2004 % per annum	31 December 2003 % per annum
Inflation	2.50	2.50
Salary increases	3.50	3.50
Rate of discount	6.10	6.10
Pension in payment increases linked to price inflation	3.00	3.00
Revaluation for deferred pension	5.00	5.00

The assets in the scheme comprise the following:

	31 December 2004 £000	31 December 2003 £000
London Life with profits policy	875	692
Bank deposit	260	251
Total market value of assets	1,135	943
Present value of scheme liabilities	(1,339)	(1,202)
Net pension liability	(204)	(259)

The expected long term rates of return on scheme assets are as follows:

	31 December 2004	31 December 2003
London Life with profits policy	6.00%	6.00%
Bank deposit	4.75%	3.75%

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2004**

7. PENSION COSTS (CONT'D)

Analysis of amount charged to the income and expenditure account

	Year Ending 31 December 2004 £000
<i>Operating charge</i>	
Current service cost	(76)
Past service cost	-
Previous unrecognised surplus deducted from past service cost	-
Gains and losses on settlements and curtailments	-
Previous unrecognised surplus deducted from settlement or curtailment losses	-
Total operating charge	<u>(76)</u>
<i>Other finance charges</i>	
Interest on pension scheme liabilities	(76)
Expected return on pension scheme assets	<u>55</u>
Net finance charge	<u>(21)</u>
Total charge to income and expenditure account	<u><u>(97)</u></u>

Analysis of amounts recognised within the Statement of Total Recognised Gains and Losses (STRGL) and

	Year Ending 31 December 2004 £000
Difference between expected and actual return on scheme assets:	
Amount (£000)	(13)
Percentage of scheme assets	1.1%
Experience gains and losses arising on the scheme liabilities:-	
Amount (£000)	27
Percentage of present value of scheme assets	2.0%
Effects of changes in the demographic and financial assumptions underlying the present value of the scheme liabilities:	
Amount (£000)	-
Percentage of scheme assets	0.0%
Total amount recognised in STRGL:	
Amount (£000)	14
Percentage of scheme assets	1.0%

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2004**

7. PENSION COSTS (CONT'D)

Movement in scheme deficit during the year

	Year Ending 31 December 2004 £000
Deficit in scheme at beginning of year	(259)
Movement in year:	
Current service cost	(76)
Net finance charge	(21)
Contributions	138
Past service costs	-
Actuarial gain	<u>14</u>
Deficit in scheme at end of year	<u>(204)</u>

8. TANGIBLE FIXED ASSETS

	Freehold Premises	Salmon Counters	Boats	Motor Vehicles & Equipment	Assets in course of Construction	Total
	£	£	£	£	£	£
Valuation						
At 1 January 2004	236,859	655,427	314,847	215,450	-	1,422,583
Additions	-	-	19,392	158,610	125,756	303,758
Disposals	-	-	<u>(22,256)</u>	-	-	<u>(22,256)</u>
At 31 December 2004	<u>236,859</u>	<u>655,427</u>	<u>311,983</u>	<u>374,060</u>	<u>125,756</u>	<u>1,704,085</u>
Depreciation						
At 1 January 2004	45,824	112,547	181,335	152,361	-	492,067
Charge for year	4,894	32,771	33,827	44,048	-	115,540
Disposals	-	-	<u>(22,256)</u>	-	-	<u>(22,256)</u>
At 31 December 2004	<u>50,718</u>	<u>145,318</u>	<u>192,906</u>	<u>196,409</u>	-	<u>585,351</u>
Net book amount						
At 31 December 2004	<u>186,141</u>	<u>510,109</u>	<u>119,077</u>	<u>177,651</u>	<u>125,756</u>	<u>1,118,734</u>
At 31 December 2003	<u>191,035</u>	<u>542,880</u>	<u>133,512</u>	<u>63,089</u>	-	<u>930,516</u>

9. DEBTORS

	<u>2004</u> £	<u>2003</u> £
Trade debtors - licences	104,630	123,126
Trade debtors - services	103,888	115,527
Prepayments and accrued income	154,542	122,484
Other debtors	<u>41,154</u>	<u>-</u>
	<u>404,214</u>	<u>361,137</u>

10. CREDITORS DUE WITHIN ONE YEAR

	<u>2004</u> £	<u>2003</u> £
Bank loans and overdrafts	16,626	1,256
Other tax and social security	-	19,030
Accruals and deferred income	<u>405,803</u>	<u>146,765</u>
	<u>422,429</u>	<u>167,051</u>

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2004**

11. RESERVES

	Income and Expenditure Reserve	Revaluation Reserve	Grant Reserve
	£	£	£
At 1 January 2004 (as previously stated)	544,321	19,336	740,196
Prior year adjustment (Note 20)	<u>(259,000)</u>	-	-
At 1 January 2004 (as restated)	285,321	19,336	740,196
Capital grant received	-	-	302,483
Surplus for the year	4,802	-	-
Actuarial gain on pension scheme	14,000	-	-
Transfer between reserves	763	(763)	-
Release to income and expenditure	-	-	<u>(99,432)</u>
At 31 December 2004	<u>304,886</u>	<u>18,573</u>	<u>943,247</u>
	£		
Income and expenditure reserve excluding pension liability	646,886		
Pension liability	<u>(342,000)</u>		
Income and expenditure reserve including pension liability	<u>304,886</u>		

Included within the Grants reserve is a balance of £311,364 (2003 - £70,519) in respect of Interreg capital grants that are funded by the European Union. The remainder are grants normally classified as Government Grants.

12. RECONCILIATION OF MOVEMENT IN GOVERNMENT FUNDS

	2004	2003
	£	£
Surplus for the financial year	4,802	50,823
Actuarial gain on pension scheme	14,000	-
Movement in government grant reserve	<u>203,051</u>	<u>52,517</u>
Net addition to government funds	221,853	103,340
Opening government funds (previously £1,303,853 before PYA)	<u>1,044,853</u>	<u>655,513</u>
Closing government funds	<u>1,266,706</u>	<u>758,853</u>

13. NOTES TO THE CASH FLOW STATEMENT

**13.1. RECONCILIATION OF OPERATING SURPLUS TO
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**

	2004	2003
	£	£
Operating (deficit)/surplus for year per income and expenditure account	(14,650)	5,955
Depreciation on tangible fixed assets	115,540	83,907
Profit on disposal of tangible assets	(8,979)	-
Increase in debtors	(43,077)	(93,495)
Increase/(decrease) in creditors	240,008	(6,788)
Bank interest receivable	(7,090)	(4,696)
Bank interest and charges	690	767
Notional interest	40,452	44,868
Difference between pension charges and cash contribution	(62,000)	-
Release of deferred grant	<u>(99,432)</u>	<u>(60,740)</u>
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	<u>161,462</u>	<u>(30,222)</u>

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2004**

13.2. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET FUNDS

	<u>2004</u>	<u>2003</u>
	£	£
Increase/(Decrease) in cash in the year	175,566	(34,258)
Net funds at 1 January 2004	<u>177,995</u>	<u>212,253</u>
Net funds at 31 December 2004	<u>353,561</u>	<u>177,995</u>

13.3 ANALYSIS OF CHANGES IN NET FUNDS

	At 1	Cash	At 31
	Jan. 2004	Flow	Dec. 2004
Cash at bank and in hand	179,251	190,936	370,187
Bank overdraft	<u>(1,256)</u>	<u>(15,370)</u>	<u>(16,626)</u>
	<u>177,995</u>	<u>175,566</u>	<u>353,561</u>

14. CAPITAL COMMITMENTS

There were no capital commitments at 31 December 2004 for which contracts had been entered into or authorised by the Board.

15. RELATED PARTY TRANSACTIONS

The Fisheries Conservancy Board for Northern Ireland is a Non-Departmental Public Body (NDPB) sponsored by the Department of Culture, Arts and Leisure (DCAL).

DCAL is regarded as a related party. During the year, the Fisheries Conservancy Board for Northern Ireland has had various material transactions with the Department. In addition, the Fisheries Conservancy Board had a number of material transactions with other Government Departments and other central government bodies. Most of these transactions have been with the Department of the Environment for Northern Ireland.

None of the board members, members of the key management staff or other related parties have undertaken any material transactions with the Fisheries Conservancy Board for Northern Ireland during the year.

16. INRTA-GOVERNMENT BALANCES

	Debtors	Debtors	Creditors	Creditors
	2004	2003	2004	2003
	£	£	£	£
Balances with other central government bodies	251,600	241,613	266,686	54,784
Balances with local authorities	-	-	-	-
Balances with NHS Trusts	-	-	-	-
Balances with public corporations / trading funds	-	-	-	-
Balances with bodies external to government	<u>152,614</u>	<u>119,524</u>	<u>155,743</u>	<u>112,267</u>
Total	<u>404,214</u>	<u>361,137</u>	<u>422,429</u>	<u>167,051</u>

17. LOSSES AND SPECIAL PAYMENTS

There were no losses or special payments during the year.

18. PERFORMANCE AGAINST KEY FINANCIAL TARGETS

All financial targets, as set out by the Board in the business plan, have been achieved in this financial year.

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2004**

19. ACTIVITIES ATTRACTING FEES AND CHARGES

The income, expenses and operating surplus/(deficit) generated by the Board's main activities are:

	Licencing	Bailiffing control	Pollution	Total
	£	£	£	£
Income	488,525	315,972	549,549	1,354,046
Cost	<u>604,618</u>	<u>174,882</u>	<u>589,196</u>	<u>1,368,696</u>
Operating surplus/(deficit)	<u>(116,093)</u>	<u>141,090</u>	<u>(39,647)</u>	<u>(14,650)</u>

This note is to meet DFP requirements on fees and charges and not for the purposes of SSAP25.

20. PRIOR YEAR ADJUSTMENT

The Board has changed its accounting policy in order that the financial statements comply with Financial Reporting Standard 17 'Retirement Benefits'. The principal implication arising from the change in policy is that the deficit on the Board's Defined Benefit Pension Scheme is recognised as a liability on the Balance Sheet.

Opening reserves have been adjusted to reflect the scheme deficit of £259K at 31 December 2003. Since actuarial information is not available at 31 December 2002 and for the year to 31 December 2003, the comparative income and expenditure figures have not been restated in these financial statements.

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

YEAR ENDED 31 DECEMBER 2004

ANNEX I - ANALYSIS OF ANGLING LICENCES

		<u>2004</u>			<u>2003</u>	
	£.p	No.	£	£.p	No.	£
Game fishing (season)	15.00	8,046	120,690	21.50	7302	156,993
Foyle endorsement	1.00	320	320	1.00	308	308
Coarse (season)	15.00	2,187	32,805	8.00	2,690	21,520
Joint licence/permit (3 day)	3.50	718	2,513	2.00	585	1,170
Disabled Licence (Game)	5.00	1,321	6,605	5.00	1,335	6,675
Disabled Licence (Course)	5.00	64	320	5.00	132	660
Game OAP	5.00	3,021	15,105	5.00	2,601	13,005
Game juvenile	2.00	2,457	4,914	2.00	2,348	4,696
Game Fishing (14 day)	7.50	355	2,663	10.50	378	3,969
Game Fishing (3 day)	3.50	1,813	6,345	5.00	1,588	7,940
Coarse (OAP)	5.00	117	585	5.00	79	395
Coarse (juvenile)	2.00	370	740	2.00	453	906
Coarse (14 day)	7.50	102	765	4.00	83	332
Coarse (3 day)	3.50	145	508	2.00	108	216
Joint coarse /permit (14 day)	7.50	1,762	13,215	4.00	1973	7,892
			<u>208,093</u>			<u>226,677</u>

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

YEAR ENDED 31 DECEMBER 2004

ANNEX II - ANALYSIS OF COMMERCIAL LICENCES

	£.p	<u>2004</u> No.	£	£.p	<u>2003</u> No.	£
Eel fishing						
Eel weirs	1,500	3	4,500	49.50	2	99.00
Eel long Lines (Lough Erne)	80	-	-	75	-	-
Eel draft nets (Lough Neagh)	110	38	4,180	101	42	4,242.00
Eel long lines (Lough Neagh)	80	71	5,680	75	69	5,175.00
Eel long lines (Lough Neagh)	110	3	330	101	5	505.00
Eel long lines (Lough Erne)	80	18	1,440	49.50	17	841.50
Eel fyke nets	8	90	720	7	114	798.00
Freshwater fishing other than eel						
Lough Neagh draft nets	110	16	1,760	101	20	2020.00
Lough Neagh trout nets 100 yards	15	113	1,695	14	108	1,512.00
Trammel nets coarse Fish 100 yards	15	218	3,270	14	260	3,640.00
Bait nets	5	39	195	4.50	48	216.00
Salmon fishing in sea and tideways						
Bag nets	653	2	1,306	634	2	1,268.00
Fixed tidal draft nets	338.50	-	-	338.50	-	-
Drift nets	288.50	2	577	280.50	4	1,122.00
Draft nets	288.50	2	577	280.50	2	561.00
			<u>26,230</u>			<u>21,999.50</u>

FISHERIES CONSERVANCY BOARD FOR NORTHERN IRELAND

YEAR ENDED 31 DECEMBER 2000

APPENDIX - ACCOUNTS DIRECTION GIVEN BY THE DEPARTMENT OF CULTURE, ARTS AND LEISURE WITH THE APPROVAL OF DEPARTMENT OF FINANCE AND PERSONNEL, IN ACCORDANCE WITH THE FISHERIES ACT (NORTHERN IRELAND) 1966, AS AMENDED

1. The Fisheries Conservancy Board for Northern Ireland shall prepare accounts for the financial year ended 31 December 2000 and subsequent financial years 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 "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 DFP may issue from time to time in respect of accounts which are required to give a true and fair view;
- 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 Fisheries Conservancy Board for Northern Ireland and are in force for the financial year for which the statement of accounts is to be prepared.

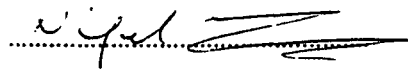
4. Clarification of the application of the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986 and accounting standards is given in Schedule 1 attached. Additional disclosure requirements are set out in Schedule 2 attached.

5. The income and expenditure account and balance sheet shall be prepared under the historical cost convention modified by the inclusion of:

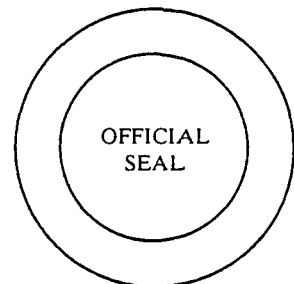
- a) fixed assets at their value to the business by reference to current costs; and
- b) stocks at the lower of net current replacement cost (or historical cost if this is not materially different) and net realisable value.

6. This direction shall be reproduced as an appendix to the accounts.

Signed by authority of the Department of Culture, Arts and Leisure.



Dated: 16/5/01



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