



Iascach Intíre Éireann
Inland Fisheries Ireland

2022 Annual Report and Financial Statements

Mission statement

To Protect, Manage and Conserve Ireland's inland fisheries and sea angling resources and to maximize their Sustainability and Natural Biodiversity



Iascach Iníre Éireann
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Introduction from Section 18 Appointees

As persons appointed under section 18(5) of the Inland Fisheries Act 2010, We would like to introduce you to the 2022 Annual Report and Financial Statements of Inland Fisheries Ireland.

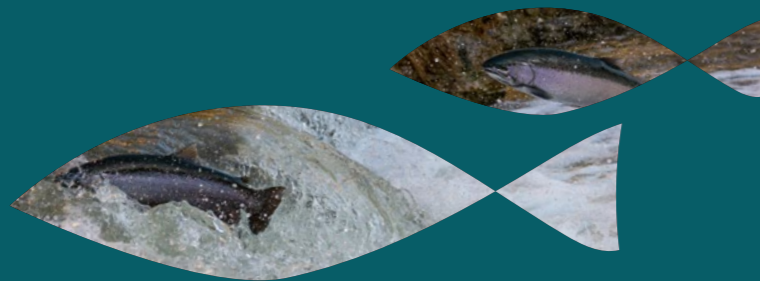
As is evident from the detail in the report 2022 has been a very challenging year for our IFI, and one which placed extensive public scrutiny on the work of the organisation.

IFI, as a custodian of our natural fisheries resources, has a unique and very important duty on behalf of the State to ensure Irish fish and their habitats survive and thrive into the future.

We wish to acknowledge the commitment of the staff and Management for their work and their commitment to the mission and values of Inland Fisheries Ireland which was established in 2010.

We also gratefully acknowledge the many stakeholders across the fisheries ecosystem in Ireland who have provided ongoing support for the work that is being done by the organisation.

We also wish to thank the Board who served during the year reported on and the Minister for the Environment, Climate and Communications, and his department, for their inputs and strategic role in ensuring that IFI continued to evolve and to shape our inland waterways, and their inhabitants, in the midst of an existential climate challenge.



Seamus Neely
Section 18 Appointee

Tom Barry
Section 18 Appointee

Chief Executive Officer's Foreword



I am very pleased to welcome you to Inland Fisheries Ireland's Annual Report. It provides an overview of the significant progress made in our agency

during 2022. We aim to live through our values as an organisation, and continuously adapt to the ever-changing environment around us playing a leadership role in achieving our climate action and biodiversity goals. This year represented a particularly challenging period of work for Inland Fisheries Ireland (IFI) and its staff.

Among the uncertainties and unprecedented challenges faced in 2022 the standout through it all was the resilience of our employees, and management, in persevering and remaining wholeheartedly committed to our High-Level objective themes on Fish, Habitats, Stakeholders, Sustainability, Our People, Corporate Management, and Innovation.

Alongside our deliverables in the protection, development, and research areas, some of our key accomplishments throughout the year include:

- Extensive consultations around the strategic development plan for the Great Western Lakes, including stakeholder engagement events in the catchment areas;
- Consistently and successfully working to achieve our climate action and sustainability targets, consolidating our Environmental Management Systems (EMS) to help minimise the impact on the environment of IFI activities;

- The establishment of a steering group between IFI and the ESB to lead and coordinate activities of common interest between both parties;
- Successful delivery of the 2022 European Inland Fisheries and Aquaculture Advisory Commission Symposium in collaboration with the Department of the Environment, Climate and Communications;
- Continued monitoring and conservation across multiple fish species and habitats, in new and ongoing projects, enhanced by our national Mobile Support Unit.

I want to express my heartfelt appreciation to my colleagues nationwide who perform very demanding duties while maintaining our rivers, lakes and seas, and protecting and managing our native fish species.

The wellbeing of these fish and their habitats is their number one priority.

Our staff have worked with innovation and determination to ensure IFI works in a better, stronger and faster way to provide value to our citizens as a public service organisation and to futureproof how IFI operates.

I would also like to thank the Board, and Minister Eamon Ryan and his officials, for the support they have all given us throughout 2022.

At a time of constant change, within and without IFI, I look forward to continued positive engagement with all our stakeholders as we seek continuous improvements for the fisheries resources we serve and support.

Francis O'Donnell, CEO

IFI Management Teams

Heads of Function

Francis O'Donnell	<i>Chief Executive Officer (and ex officio Board member)</i>
Mr Pat Doherty	<i>Head of Finance & Energy Performance Officer</i>
Ms Róisín Bradley	<i>Head of Human Resources</i>
Mr Barry Fox	<i>Head of Operations*</i>
Dr Cathal Gallagher	<i>Head of Research</i>
Ms Suzanne Campion	<i>Head of Business Development</i>
Mr Ian Carroll	<i>Acting Head of ICT</i>

** Taking over the role in September 2022 from Dr Greg Forde*

River Basin Directors

Mr Brian Beckett	<i>IFI Dublin, Eastern River Basin District - ERBD</i>
Ms Lynda Connor	<i>IFI Clonmel, South Eastern River Basin District - SERBD</i>
Mr Seán Long	<i>IFI Macroom, South Western River Basin District - SWRBD</i>
Mr David McInerney	<i>IFI Limerick, Shannon River Basin District - SRBD</i>
Mr Pat Gorman	<i>IFI Galway, Western River Basin District - WRBD</i>
Ms Mary Walsh	<i>IFI Ballina, Western River Basin District - WRBD</i>
Dr Milton Matthews	<i>IFI Ballyshannon, North Western River Basin District - NWRBD</i>

Who we are & what we do



Inland Fisheries Ireland is the statutory body responsible for inland fisheries in Ireland. It operates under the aegis of the Department of the Environment, Climate and Communications (DECC).

The principal function of Inland Fisheries Ireland is set out under Section 7 (2) of the Inland Fisheries Act of 2010. This is the protection, management and conservation of the inland fisheries resource. The general functions of Inland Fisheries Ireland are to:

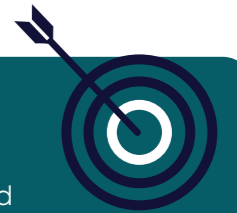
- Promote, support, facilitate and advise the Minister on the conservation, protection, management, marketing, development and improvement of inland fisheries, including sea angling
- Develop and advise the Minister on policy and national strategies relating to inland fisheries including sea angling, and
- To ensure implementation and delivery of policy and strategies developed as agreed with the Minister.

VISION



To place the inland fisheries resource in the **best sustainable position possible** for the benefit of future generations.

MISSION



To **Protect, Manage and Conserve** Ireland's inland fisheries and sea angling resources and to maximize their **Sustainability and Natural Biodiversity**

VALUES



We work collaboratively with professionalism



We are open, transparent and accountable



We are committed to stewardship and sustainability



We act with respect and integrity

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High Level Objectives

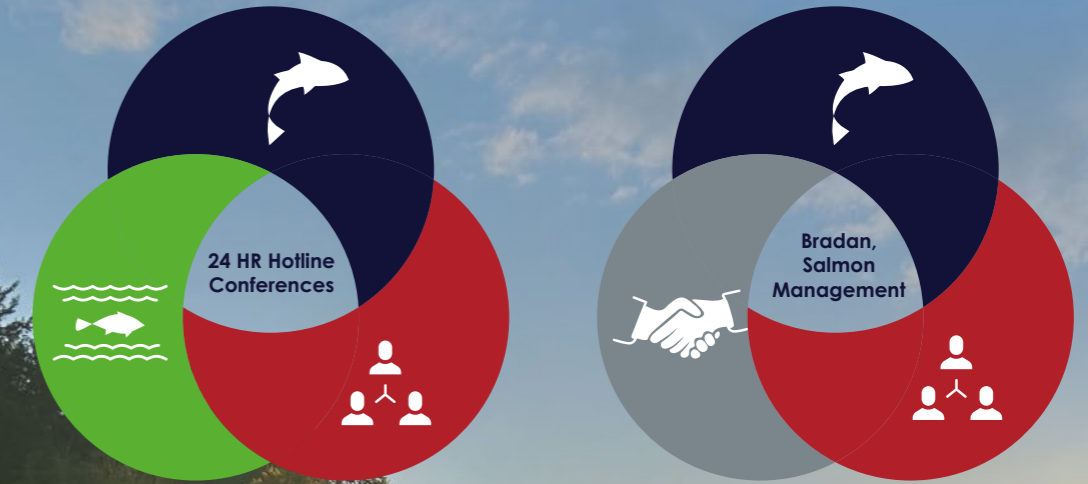
Inland Fisheries Ireland (IFI) has three core functions, they are the protection, management, and conservation of the inland fisheries resource. In line with the [Corporate Plan 2021-2025](#) these functions are measured and reviewed under the High Level Objectives (HLOs) of **Habitats, Fish, Stakeholders, Sustainability, Our People, Corporate Management** and **Innovation**.

	HABITATS	To sustainably develop and improve fish habitats
	FISH	To protect, maintain and enhance Ireland's wild fish populations
	STAKEHOLDERS	To actively engage with stakeholders in the continued stewardship of our shared resource
	SUSTAINABILITY	To play a leadership role in achieving our climate action and biodiversity goals
	OUR PEOPLE	To value our people and support their development and performance
	CORPORATE MANAGEMENT	To foster a culture of value for money and evaluation of performance in a measurable, transparent and accountable manner
	INNOVATION	Harness the power of innovation to continue to deliver a modern fisheries service

Our Corporate Plan 2021-2025 is available to download from our website.



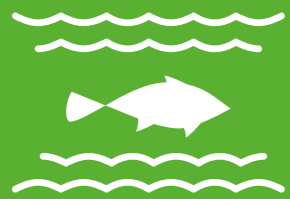
Some areas/projects/programmes fulfill a number of various HLO actions, such as the examples illustrated below.



1

Higher Level Objective 01: Habitats

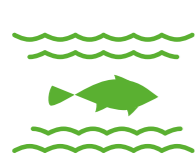
TO SUSTAINABLY DEVELOP AND IMPROVE FISH HABITATS





Key achievements for 2022

Figure: Outputs leading to improved spawning and nursery habitats for salmonids, improved water quality and the building of climate resilience on our river systems



Higher Level Objective 01: Habitats

TO SUSTAINABLY DEVELOP AND IMPROVE FISH HABITATS

Operations

The Operations Development plan sets out the projects scheduled for delivery in 2022, and their anticipated outputs (e.g., kms of rehabilitation etc.) Each River Basin District (RBD) is charged with undertaking habitat specific projects within a specified year with input from IFIs Project Management Office (PMO) as part of the **National Habitats and Conservation Programme**. Throughout this programme RBD and PMO staff share experiences and examples of best practice from other regions of the country, identifying where Frameworks or technical experts could assist in the delivery of projects. A habitats project can be as varied as inserting deflectors into a river system to create diversity of habitat, bank stabilization projects, weir removal, riverine restoration, bankside riparian habitat work, gravel washing or the improvement of angling resources e.g. upgrading angling stands. A sample of these is documented below for 2022.

Table: Conservation and Habitat Metrics 2022

	ERBD	SERBD	SWRBD	ShIRBD	WRBD- Galway	WRBD- Ballina	NWRBD	National
Instream maintenance/ restoration work(km)	17	0	0	15	29	4	6	0
Riparian maintenance/ restoration work(km)	4	0	0	16	6	4	10	0
Fish passage improvement (no.)	0	2	0	0	1	0	0	0
Habitat restored/ reconnected (km)	0	45	0	0	0	0	0	0
Invasive species audit & control	0	0	0	0	11	0	0	0

These were some of the works that were completed as part of the 2022 Habitats Workplan

Eastern River Basin District (ERBD)

As part of the habitats workplan for the year 3.78 km of bankside works and 3.75km of instream works were completed across a range of collaborative projects aimed at increasing the amount of optimal fish habitat conserved and maintained.

Image: Rivers Deel (at Raharney) and Knightsbrook (at Laracor) in County Meath following works



South Eastern River Basin District (SERBD)

A significant infrastructural project was completed at Ballinacarrig Weir, Co. Carlow. It involved the construction of a fish pass to enhance access to spawning and fish nursery areas for all fish species along approximately 3kms of the River Burren, a major tributary of the River Barrow. While meeting both IFI's Corporate Plan high level objectives and the EU's Water Framework Directive (WFD), an added benefit of the project created improved angling conditions in the area.

Image: Pre and post works at Ballinacarrig Weir removal and fish pass construction



Shannon River Basin District

A significant habitat improvement plan was delivered on the Francis River, which involved 6.5kms of riverine restoration over a 12km stretch of river. This necessitated the following works (including instream work) to be carried out: creation of pools, introduction of gravels, creation of thalwegs, fencing the riparian zone, eliminating cattle access to river by provision of dedicated infield cattle water troughs. To aid these works in coming to fruition the following project planning was required: walkover surveys, development of habitat plans, project plan for materials, landowner liaison and agreements, GIS mapping, a health and safety plan, environmental work method statement, appropriate assessment screening, an otter survey, pre electro-fishing survey, tendering for the services of an in-stream contractor, a fencing contractor and for the supply of stone, the appointment of contractors and the overall supervision of the project.

Image: Drinking Trough installed and fencing of riparian habitat at Ballyglass East, Charlestown, Co. Mayo



Western River Basin District – Galway (WRBD-G)

Several habitat restoration works were delivered in the Galway operational area during 2022. The output of this effort is outlined here:



Figure: Habitat restoration work totals in WRBD-G

In addition, 500 metres of bank maintenance was completed on the Srah River, Lough Mask, Co. Mayo, by opening a heavily tunnelled section and removing blockages. Annual maintenance in the form of cutting of brush, removal of weed from spawning beds and rejuvenation of gravels was carried out on 20 spawning channels

North Western River Basin District (NWRBD)

Emergency works were undertaken by Donegal County Council (DCC) to repair damage caused by unauthorised instream excavation works in December 2021 at Corvish Bridge on the Donagh River, Co. Donegal. IFI liaised closely with DCC engineers and ground staff to ensure that all restoration works to restore and stabilize the stone bridge met the necessary guidelines for habitat protection. To address and enhance fish passage through the structure IFI recommended that the new bridge apron should be lowered, tapered to centre of the arch and random boulders and rock baffles be placed throughout the 5m x 9m span of the floor so ensure a consistent, more natural flow and water depth be maintained during low water drought conditions.



Image: Dished floor profile and rock baffles installed at Corvish Bridge to enhance fish passage

Project Management Office

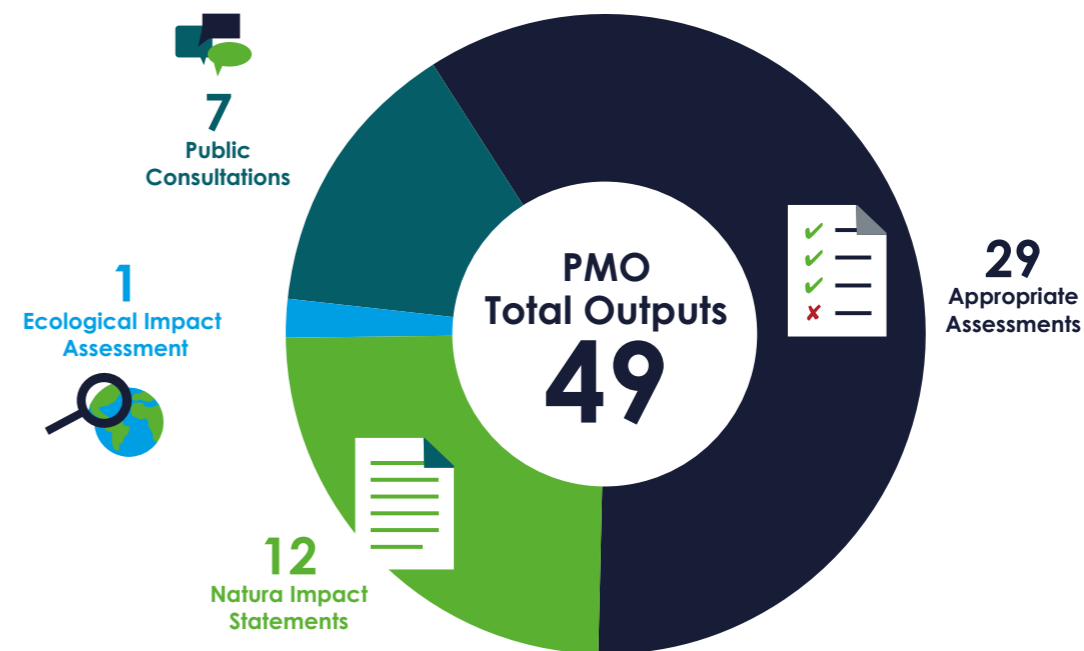
The Project Management Office (PMO) is responsible for the promotion and administration of a number of funding schemes operated by Inland Fisheries Ireland. The PMO is also charged with supporting the development and implementation of fisheries projects using a standard approach from planning to execution.

At the macro scale the PMO works with the Operations (RBDs) and Research divisions to deliver large scale plans such as the long-term Management Plan for the Great Western Lakes. At site scale, the PMO prepares work breakdown structures with the relevant RBD teams and provides assistance and support with environmental assessment, project modelling, planning and design advice, flood risk assessment, planning applications, value management, and assesses lessons learned from completed projects.

At the micro scale the PMO provides templates of tender documents for the procurement of construction equipment or templates and functional resources for planning applications, environmental reports, etc. The PMO utilises experience in fisheries management, project management, research, development, engineering, administration, and environmental assessment to ensure that projects are delivered in compliance with relevant statutory legislation, strategic compliance and adhering to appropriate public service governance, policies and procedures. The PMO produced a consolidated national oversight report providing details on status and outputs on a quarterly basis and flagged any issues to be addressed by the IFI Board.

Key metrics

Figure: Key PMO Outputs for 2022



*Each assessment/statement is referred to the External Environmental Assessor for review and specialised feedback

Development Funding

In 2022, Inland Fisheries Ireland made funding available from the **Salmon and Sea Trout Rehabilitation, Conservation and Protection Fund** and from the **Midland Fisheries Fund**. These two funds support sustainable fisheries projects that primarily support riparian habitats and fish species conservation.

Salmon and Sea Trout Rehabilitation, Conservation and Protection Fund (SSTRCPF)**

Funding is generated from the sale of salmon and sea trout angling and commercial fishing licences, which represents a major contribution by licence holders to the rehabilitation, conservation and protection of these species. Funding is available through the SSTRCPF to IFI and contributors to the fund which may include angling clubs, commercial fishery operators and fishery owners with an interest in a salmon fishery and who have purchased an Irish salmon and sea trout angling licence, commercial fishing licence or fishery rates contributor.

30 projects worth **€1,073,390** were grant approved

10 SSTRCPF projects paid out for completion worth **€247,010**

8 In addition to the funding provided through the SSTRCPF, **in excess of €370,000 was paid out to 8 grant awarded projects:** Mayfield Lake angler access project, Rural Recreation Fund; Clonmacken Lake slipway, National Strategy for Angling Development; Roach Pond angler access in Cong, National Strategy for Angling Development; Lough Ree Angling Hub, National Strategy for Angling Development; Mallow Angler access, National Strategy for Angling Development; Croí na Laoi angler access design, National Strategy for Angling Development; Rebuild the Crana, National Strategy for Angling Development; Clonmel angler ladders, National Strategy for Angling Development.

Midland Fisheries Fund (MFF)**

This source of funding has been created through angler contributions set-a-side from the Permit Income received by Inland Fisheries Ireland in the Midlands Fisheries Group permit area. Funding is available to contributors of this fund that have paid a MFF group permit.

6 applications received worth **€59,997**

5 projects awarded

4 four MMF projects paid out for completion worth **€56,888**

** reviewed by an evaluation panel

Significant Projects

Annacotty Fish Passage

An Interagency Group and a Technical Group were established, and a public consultation event held in August 2022. PMO assisted in development of a tender for the procurement of a consulting engineer to prepare an options assessment report and apply for planning permission for the preferred fish passage option. A Multi Criteria Assessment (MCA) process was developed for comparing various passage options to assist with selection of the preferred option. It is envisaged that the MCA process can be applied to future barrier proposals following evaluation on completion of the Annacotty option selection.



Corrib Catchment Pilot Project

The objective is to identify reaches of rivers in the Lough Corrib Catchment most in need of habitat rehabilitation. Enable IFI to focus its resources on areas that are most important from a habitats perspective and will likely yield the most favourable outcomes in terms of salmonid stock and biodiversity improvement. Project Supervisors for the Design Process (PSDP) were procured from our Framework of Health and Safety consultants for each of these projects. Appropriate assessment for these plans were procured from our framework of Environmental consultants.

Key Achievements

31 sites identified in 2022

5 projects completed in 2022

Development plans prepared for a further **4 sites**

Western Lake Strategic Development Plan



The draft for the long-term management Plan for the Great Western Lakes was noted by the Minister for the Environment, Climate and Communications in Q2 of 2022. The PMO participated in a series of 6 public consultation events to promote the proposed plan and seek feedback from stakeholders. The PMO procured the services of environmental consultants to carry out the statutory Environmental Assessments required to adopt the plans. These were Appropriate Assessment (AA) and Strategic Environmental Assessment (SEA).

Stakeholder feedback on the draft plan was collated and considered by the PMO and proposed revisions were made in consultation with the Operations and Research Divisions. The plan is finalised and being assessed.

Image: Lough Corrib Mayfly

Case Studies - River Habitat Restoration Projects

The aim of these projects is to restore river habitats that have been damaged by human activity. These restored habitats provide better spawning and nursery environments for salmonids.

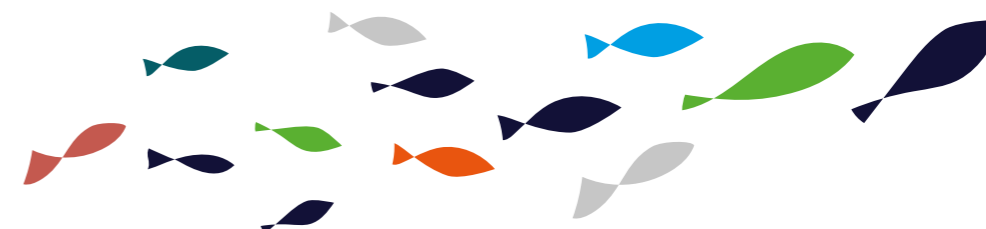
Garracloone river habitat restoration project

Habitats: Focus on maintaining and restoring fish habitats.



The Garracloone river is a tributary of the River Deel in Co. Mayo. This river was damaged by arterial drainage and did not have the features that salmonids need to spawn or grow in. These features include riffles, gravel, pools and riparian vegetation. The installation of deflectors pools, gravels and riparian fencing will make this a much more hospitable habitat for salmonids. The works were delivered with the assistance of the Office of Public Works (OPW) drainage maintenance division.

Image: Garracloone river works underway



Clonmacken Lake Pier and Slipway

Support management, development and restoration of other (non-IFI owned fisheries)

Clonmacken Lake was one of the many lakes in the Co. Clare area that did not have suitable launching facilities for anglers' boats and therefore limiting opportunities for tourism development and recreation in the region. Clonmacken Lake is an easily accessible lake that is central to the towns of Ennis, Ennistymon, Corofin and Milltown Malbay. The Inagh and District Anglers were awarded €109,000 from the IFI Capital Grant Scheme in 2020 to construct a slipway and develop sustainable launch facilities and moorings at Clonmacken. In 2022 the slipway was constructed and is available for anglers and visitors to safely access the lake and enjoy the outdoor environment.

Image: Clonmacken Lake Pier and Slipway, Co. Clare



Research

Inland Fisheries Ireland's research teams provide the scientific advice that supports and informs our efforts to sustainably develop and improve fisheries habitats. The work of dedicated projects ensures that we have a thorough understanding of the challenges we face and develop appropriate responses to habitat conservation, whether these are providing restoration works, or measures to mitigate known environmental pressures. Our project teams work across functions ensuring that knowledge and expertise relating to our fisheries habitats is shared through all

IFI processes. Our researchers are applied scientists who use proven methodologies and rigorous scholarship, combined with a strong commitment to the welfare of our fisheries habitats and the environment that sustain them.

EXAMPLE: The research plan provided an evidence base to support work taking account of environmental factors such as water quality, urbanization, intensive farming, afforestation and the possible long-term impact of climate change.

Spotlight on Catchment Care

2022 was the final year of IFI involvement in the CatchmentCARE project. CatchmentCARE was an EU-funded project that aimed to improve freshwater quality within the North Western and Neagh Bann international river basins.



The project focussed across three cross-border catchments, the Arney, Blackwater and Finn. The aims were the development of water quality improvement projects and installation of groundwater monitoring stations across the region. Water quality improvement measures are now completed in the Arney Catchment.

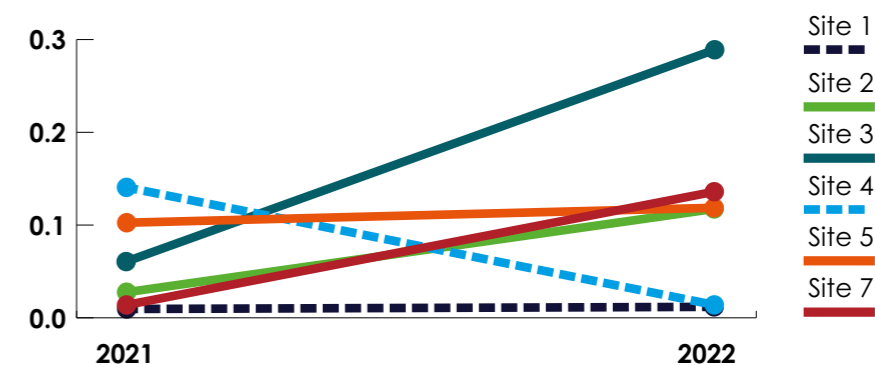
Key Outcomes

10km of 16km of the River Arney main channel fenced

Scientific monitoring of the river has assessed the impact of the riparian works measures that have taken place, using novel techniques such as differential GPS (Real Time Kinetic GPS).

Fish numbers and diversity have started to improve in the Arney channel as can be seen in the Ecological Quality Ratio (EQR) scores.

Figure: EQR results from Arney main channel in 2021 and 2022. The solid lines represents sites where work was undertaken and dashed lines represents sites where no works took place



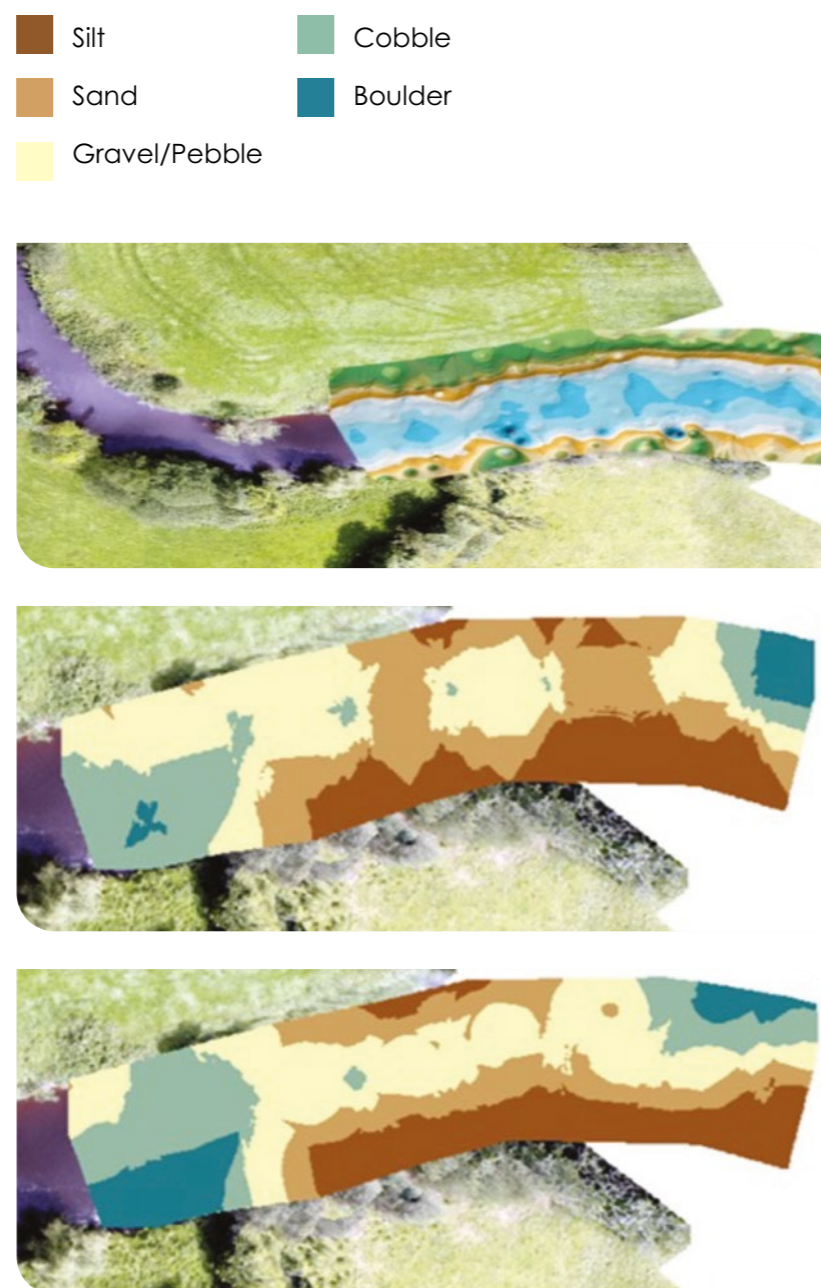
Real Time Kinetic GPS records xyz points (latitude, longitude and elevation). A 3D model is subsequently created using the data (See figure).

Top image: Modelled data using 3D points depicting instream morphology. Attributes such as substrate type at each point were also recorded.

Middle image shows the difference in substrate distribution throughout the section of the channel in 2021 and 2022

Bottom image shows substrate recorded at a works site in 2021 (middle) and 2022(bottom).

Before 2021 cattle could walk into the river creating an excess of fine sediment that was distributed across the channel. Once fenced entry ceased causing any fine sediment to be pushed to the river margins exposing more gravel pebble in the river channel. A reduction of excess fine sediment within the channel should have a positive effect on water quality.



Figures from top to bottom. Top - 3D model of instream morphology. Middle - Substrate distribution in 2021 and bottom substrate distribution in 2022.




Case Studies (Barriers & Hydromorphology)

HLO 01 Case Study 1 - National Barriers' Programme


The National Barriers Programme (NBP), funded by the Department of Housing, Local Government and Heritage, is now in its second cycle 2022 to 2027. Highlights of the first cycle, include delivering on a national geo-database of potential barriers to fish passage (73,076 structures), the rolling-out of I-BAST, IFI's barrier assessment and


screening tool, which collects on-site data and immediately uploads to a cloud-based server (eliminating paper recording) coupled with onsite staff training and the delivering of barrier assessment reports to the Operations teams for planning applications to facilitate fish passage easement works.

2022 Key Outcomes

30,214  **instream structures** assessed, 24,523 using I-BAST application of which **7,429** identified as barriers to fish passage

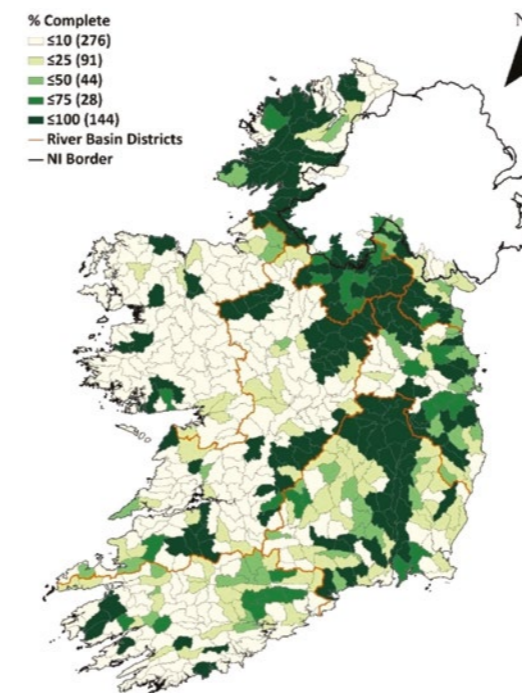
34  **Loughs Agency staff trained** on a slightly modified I-BAST protocol

10  **barrier assessment reports delivered;** 6 SNIFFER reports on individual structures, 1 I-BAST report and 3 catchment wide reports

33 & 2  **weirs & culverts** In depth fish passage assessments (SNIFFER) conducted on

Database  showing barriers assessed published on the [IFI Open Data Portal](#)

Figure: Percentage of potential barriers assessed within each WFD sub-catchment as of 12/01/2023.



The NBP continues to investigate the effect of large instream structures on river habitat and fish passage, such as Investigating the effect of weirs on the River Boyne water temperatures, water/temperature/flow variations on the Rivers Liffey, Dodder and Vartry and weir removal in the Brosna Catchment.

- The NBP delivered an online webinar and stakeholder presentation on the effect of barriers on both fish passage and the Annacotty Fish Passage Project on World Fish Migration Day (21 May 2022).
- Knowledge transfer within IFI and upskilling of staff on barrier assessment.

The NBP is continually developing the I-Bast protocol and deploying this with Operational teams training. In collaboration with colleagues on the Eel Management Programme (EMP) conducted assessments using the I-BAST tool on potential barriers to eel migration in the Bride and Araglin (Crinnaghtane) catchments, Co. Cork, in the summer of 2022. This work fulfils objective 3A of the national eel management plan to address existing barriers to eel migration. Eel-Specific electrofishing surveys have taken place in the Bride catchment in 2015 and repeated in 2022 and it will be very useful to assess the population presence in relation to these barriers.

Table: Number of barriers to eel migration on the River Bride Catchment, County Cork.

Catchment	Barrier - Yes	Barrier - No	Barrier - Unknown	Barrier - Return to Assess	Total Barriers Assessed
Bride (Waterford)_SC_030	1	31	27	5	64
Crinnaghtane_SC_010	19	26	0	3	48
Bride(Waterford)_SC_010	5	25	10	3	43
Bride(Waterford)_SC_020	8	35	36	4	83
Total	33	117	73	15	238

HLO 01 Case Study 2 - Hydromorphology Research Programme (HRP)

HRP applies hydromorphology criteria on physical habitat condition and connectivity required by the Water Framework Directive (WFD) in its assessment of rivers and associated management recommendations. The HRP has three key functions:

- 1**  **To provide high quality scientific data** to support management, conservation and protection of fish species and their habitats with a focus on the ecology-hydromorphology interactions.
- 2**  **To undertake applied research** to support implementation of best practice habitat restoration management measures in Irish catchments.
- 3**  **To liaise and support** IFI staff in the planning and delivery of habitat restoration projects.

2022 Key Outcomes

- An applied **study investigating the effectiveness of gravel augmentation** and its viability as spawning/nursery habitat for salmonids over the longer term **in the Boyne catchment, Co. Meath** commenced.
- Data collection and **monitoring of temperature and flow regime** of regulated (Dodder, Liffey, Vartry (Co. Dublin)) and non-regulated (Avonmore (Co. Wicklow), Dargle (Co. Dublin), Slaney (Co. Wexford)) rivers continued in order to develop recommendations on environmental flows that will satisfy the ecological requirements of native fish species.
 - **Baseline data collection** (fish, hydromorphology, temperature) for the Bealnabrack River (West Corrib - Glenosh Valley) was completed to support development of a landscape habitat restoration and management project.
 - **Drone and hydromorphology surveys** to support riverine restoration programmes completed for several rivers in Donegal.

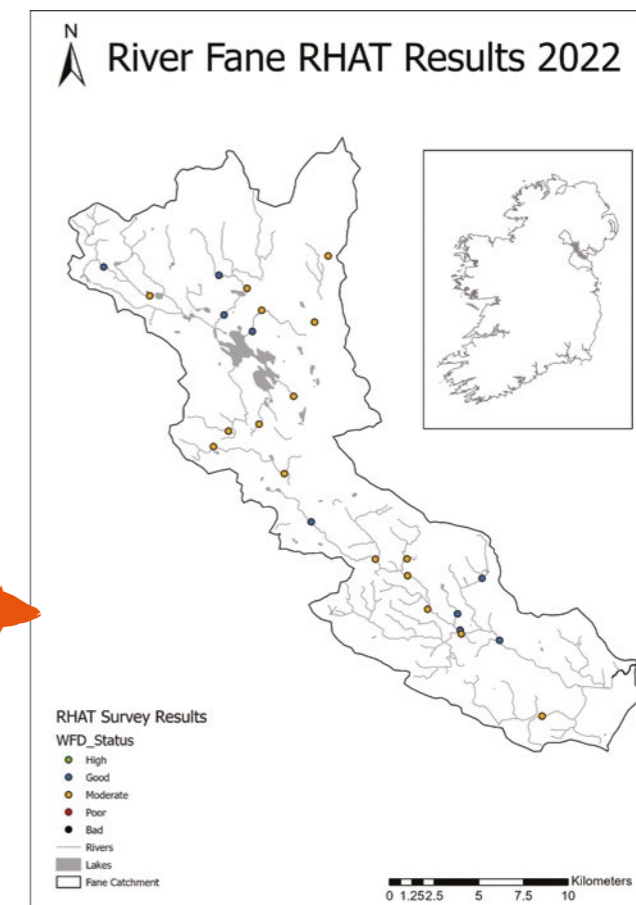
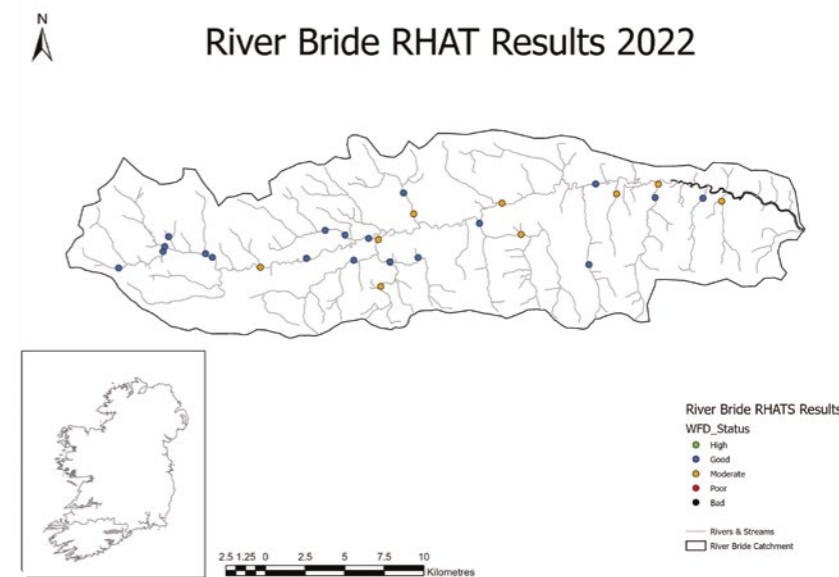
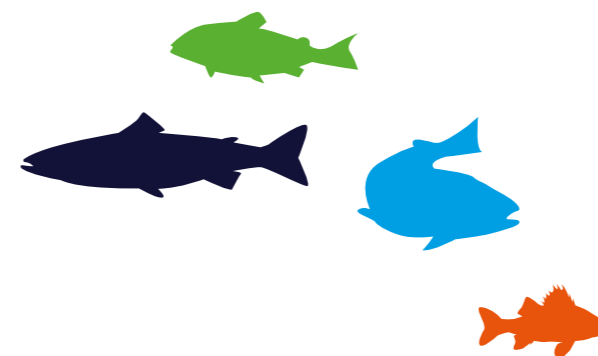


Hydromorphology Assessments - River Hydromorphology Assessment Technique (RHAT) survey work

The RHAT tool was used to compare the distribution data of eels of different lifestages to the habitat on the Fane, Greese and Bride catchments (approx. 30 sites in each).

Majority of the sites reflected Good to Moderate hydromorphological status. Importantly surveys on the Greese catchment, highlighted that hydromorphological conditions were not likely to have been the reason for the lack of eels recorded across the catchment during 2016 electrofishing.

Figure: Rivers Bride and Fane RHAT Survey results



2

Higher Level Objective 02: Fish

TO PROTECT, MAINTAIN AND ENHANCE IRELAND'S WILD FISH POPULATIONS





Higher Level Objective 02: Fish

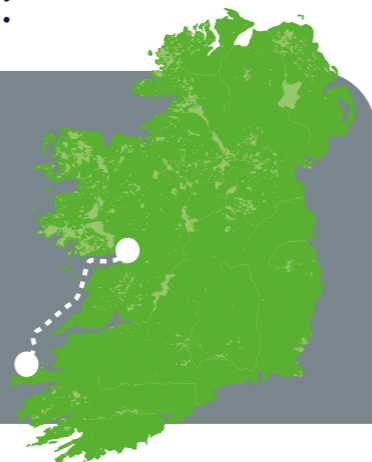
TO SUSTAINABLY DEVELOP AND IMPROVE FISH HABITATS

Operations

Fisheries Protection comprises a number of activities which supported the delivery of the Fisheries Protection Plan 2022. These are synopsized here as infographics with key figures for 2022.

Special protection initiatives:

June - Galway District Delta 10 undertook a long-range Sea Patrol in June **from Rinville Brandon Head in County Kerry**. Undertaken to establish the level of support that could be provided to the Mobile Support Unit (MSU) if assistance was required to deal with offshore netting in that area.



July - Galway District Delta 10 undertook an overnight long-range Sea Patrol on July 27th **from Killary Harbor to Broadhaven Bay**. This Patrol was in conjunction with Ballina District staff. Provides a working model for inter District cooperation whereby a greater area of the coast can be covered at the same time.

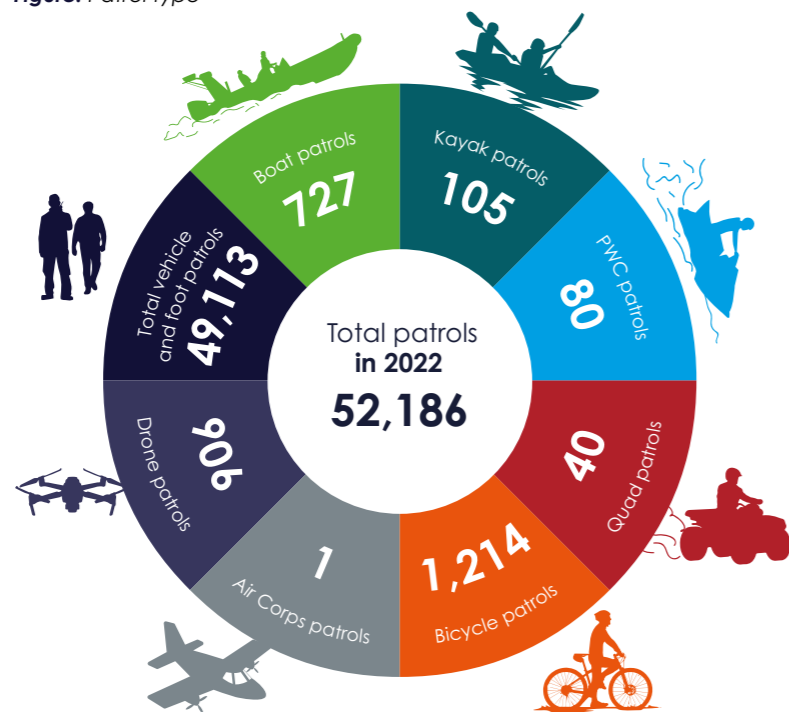


Patrol Activities 2022

Table: Hours Spent on anti-poaching patrols

Hours spent on anti-poaching patrols		2022
	Lake patrols	29,447
	River patrols	68,096
	Sea patrols	6,694
	Coastal/estuary patrols	30,225
	Bass patrols	9,404
	BFT Patrols	2,155
	Foot Patrols	39,724
Total number of hours		185,745

Figure: Patrol type



Fisheries Inspections & compliance checks

Table: Number of fisheries inspection

Inspections of licence holders and anglers		2022
	Inspections of commercial salmon and sea trout licence holders	547
	Inspections of recreational anglers for licence and/or permit	15,593
	Inspections of other anglers	16,230
	Number of bass anglers checked for compliance with fisheries legislation and regulations*	2,280
Total number of fisheries inspections		34,650

Table: Number of compliance checks

Number of compliance checks		2022
	Fish dealers checked	254
	Restaurants, hotels, guesthouses checked	70
Total number of compliance checks		324

Illegal items seized in 2022

Figure: Illegal items seized in 2022

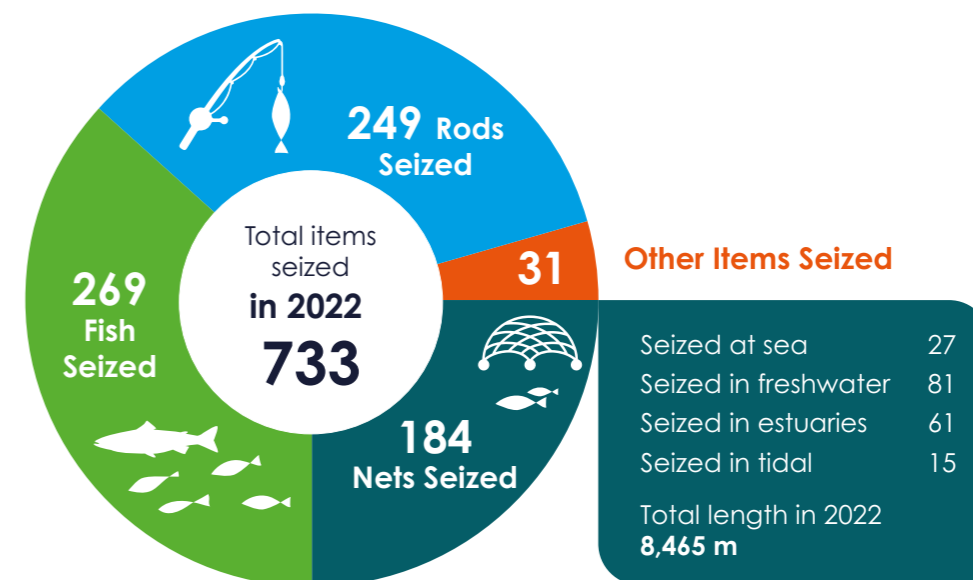


Table: Number of prosecutions initiated and concluded

Prosecutions		2022
	Prosecutions initiated for fisheries offences	92
	Prosecutions concluded for fisheries offences	95
	Prosecutions initiated for environmental offences	15
	Prosecutions concluded for environmental offences	17

Protection of Water Quality

Figure: Types of Inspections

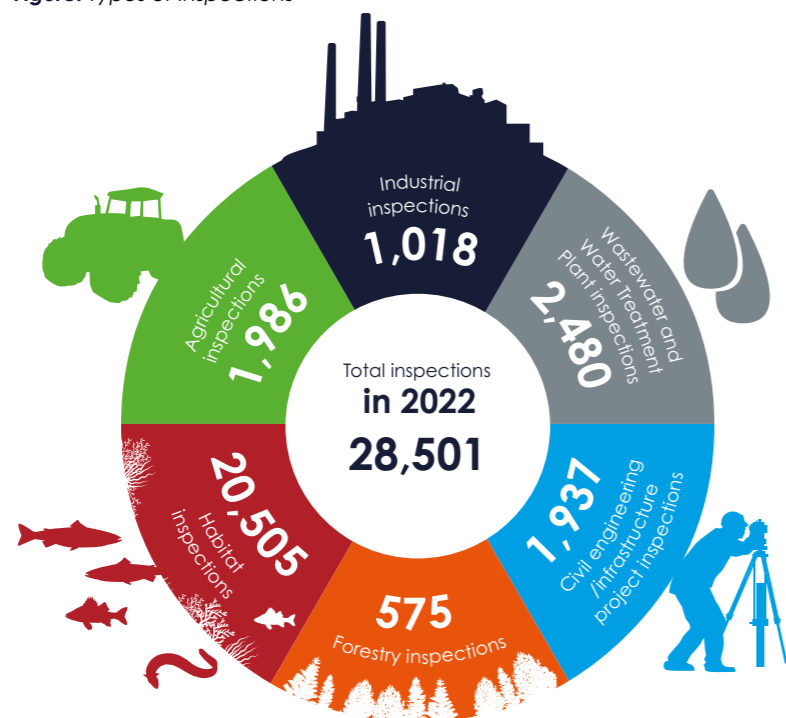
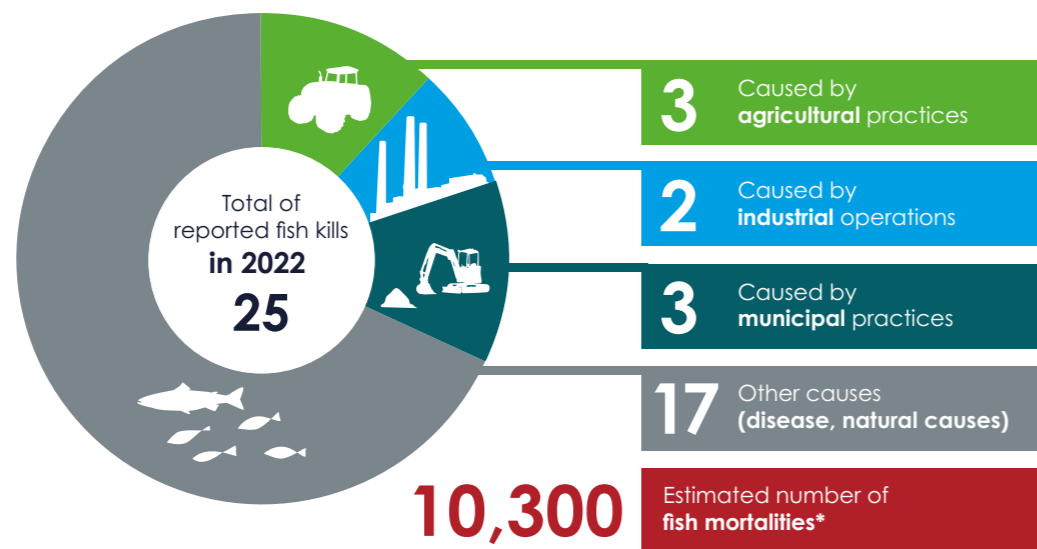


Figure: Fish Kills by origin



*Approximately

Case Studies

Eastern River Basin District (ERBD)

A wildlife crime unit the first of its kind to be established in the Greater Dublin area was fully established at Tallaght Garda Station (and expanded with links to Rathfarnham Garda Station). IFI patrolled jointly and regularly with An Garda Síochána's wildlife crime unit at 'High Risk' sites, issuing a number of Fixed Charge Penalty Notices and culminating with an IFI prosecution where IFI staff and members of the unit presented evidence together in Dublin District Court.



Image: Garda Wildlife Unit patrols

South West River Basin District (SWRBD)



At Dursey Island, West Cork 8 salmon and a net were seized following a covert surveillance operation

by Cork and Kerry officers, and off Valentia, Co. Kerry where a boat observed fishing for Atlantic Blue Fin Tuna was boarded and several expensive high-end tuna reels, rods and lures were detected and seized.

Image: Illegal Tuna rods and reels August 2022

Shannon River Basin District (ShRBD)

August 2022 IFI officers conducted a stake out at two pools on the River Feale in the Listowel area, Co. Kerry. At approximately 2am at Scartleigh Weir four individuals were observed (using night sight) poaching from the weir pool using nets. An Garda Síochána were contacted to assist in stopping the

vehicle as it left the scene. An IFI officer with an Garda Síochána stopped the car and conducted a search which revealed 3 illegal salmon nets and 18 salmon.

Image: Nets and Salmon in the car stopped by IFI and An Garda Síochána.



Western River Basin District - Ballina (WRBD-B)

In the Ballina district there was a significant drift netting capture in Porturlin, Co. Mayo, when a successful operation at sea led to the seizure of 27 illegally caught salmon, the vehicle in which they were discovered along with seven tonne bags containing fully mounted



salmon net (approximately 2000 metres). The operation was led by the Ballina district inspector following intelligence received from a member of the Mobile Support Unit. Execution of the capture involved staff from Ballina, Bangor, Sligo, Moy Catchment and MSU members.

Image: Nets recovered from sea at Porturlin Harbour

Western River Basin District - Galway (WRBD-G)

On the 14th of July Fishery Officers on patrol observed two boats operating on Shindilla Lake, Co. Galway. The drone was deployed, and staff observed a shore-based encampment and one individual filleting fish and washing them on the shoreline. The two boats were fishing and bringing fish to shore to be filleted. Officers approached the shore base and discovered a group of fishermen. They had two boats, outboards, keepnets and had a significant number of fish filleted on the shore. Staff seized the rods and equipment and issues. Five fixed charge penalty notices were issued which were paid in the Galway office later the same day and the equipment returned.

Mobile Support Unit

The Mobile Support Unit (MSU) were deployed to the River Slaney, Co. Wexford, from 7 March 2022 to 1 April to carry out covert operations during the spring run of salmon. Local protection staff highlighted some key hotspots for illegal angling and MSU staff deployed five covert cameras to monitor access and egress routes to these locations. These operations resulted in two prosecution cases finalised at Carlow District court on 1 December.

In the townland of Kilcarr, on the freshwater portion of the river, the defendants were observed illegally fishing for wild salmon during the closed season, using pieces of angling equipment that were contrary to bye-laws. Fines of €1900 were awarded and €750 towards the cost of the prosecution.

Image: Kilcarr Bridge on the Slaney River, Co. Wexford



Salmon Management

Key 2022 achievements

81

rivers open
for salmon &
sea trout (over
40cm)
fishing



System of brown gill tags in operation
in select rivers to ensure river-based salmon angling quotas were not exceeded



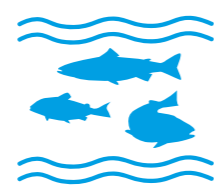
4,054

salmon caught
by commercial
fishermen



45

rivers open
for harvest
of salmon &
trout fishing



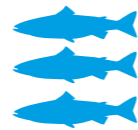
54.6%

of logbooks
returns by anglers
who purchased
licences in 2022



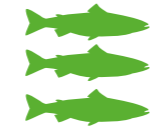
22,661

salmon caught
by anglers



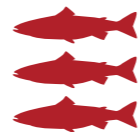
10,438

salmon harvested
by anglers



12,313

salmon released
by anglers



36



rivers open for 'catch
and release only'
angling

66



rivers closed
as they failed to meet
required thresholds

17,318

angling
licences
sold in 2022



The Wild Salmon and Sea Trout Tagging Scheme Regulations (S.I. No. 585, 2018 was amended by S.I. No. 729 of 2021) which provide for the quotas of fish that can be harvested by angling and commercial fishing from those rivers identified in the regulations including the use of blue and brown tags in specified rivers which are identified in the regulations.

The principal Bye-laws introduced for the 2022 season were for the Conservation of Salmon and Sea Trout stocks. Bye-laws were set in place at both national and local level to facilitate bag limits for salmon and sea trout angling (Bye-law No. 994 of 2021), the opening of fisheries on a catch and release only basis (Bye-laws Nos. 990, 991, 992 of 2021), and the closure of certain fisheries where it was considered necessary to afford additional protection to salmon and sea trout stocks (Bye-law No. 332 of 2021).

Further restrictions were set in place for all angling methods on certain closed and catch and release fisheries prohibiting the use of any fishhooks, other than single barbless hooks, and the use of worms as bait in angling where it was considered necessary to afford additional protection measures to salmon and sea trout stocks (Angling Bye-law No. 989, 2021).

Commercial fishing for salmon and sea trout detailing the rivers where commercial fishing was permitted along with the opening and closing season was set out in Bye-law No. 995 of 2022. The Control of Fishing for Salmon Order (S.I. No. 109 of 2022) set out the authorisation of commercial fishing licences and the maximum number of commercial licences that may be issued.



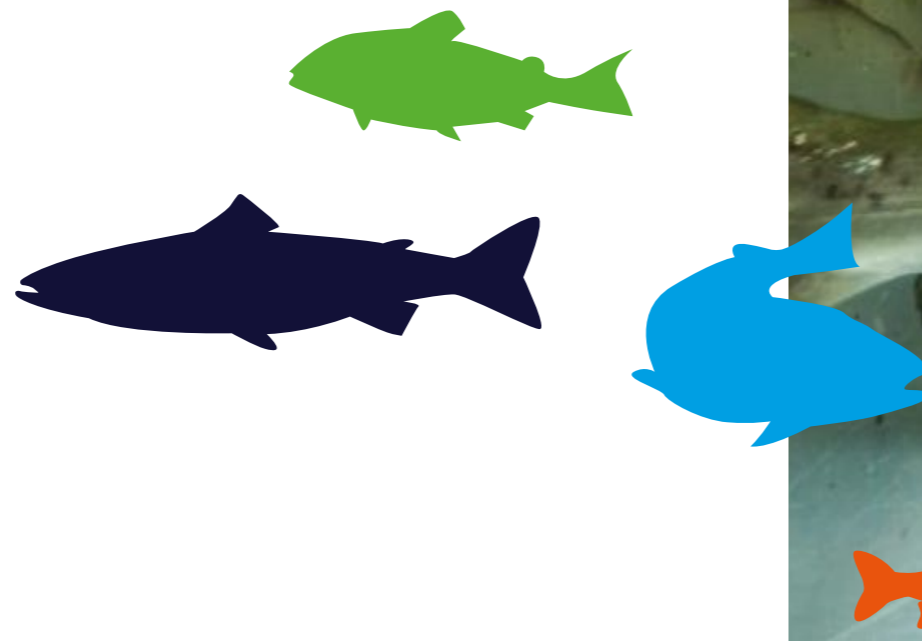
Research

Inland Fisheries Ireland is involved in several research monitoring programme and projects which provide scientific advice at a local, national, EU and global level. Research is tasked under HLO 2 with delivering on two European directives (Habitats and Water Framework) as well as EU regulation (Eel Regulation). Other projects which work to understand and provide robust scientific advice to IFI management are:

Figure: Research project undertaken by IFI research programme dedicated to HLO 2.



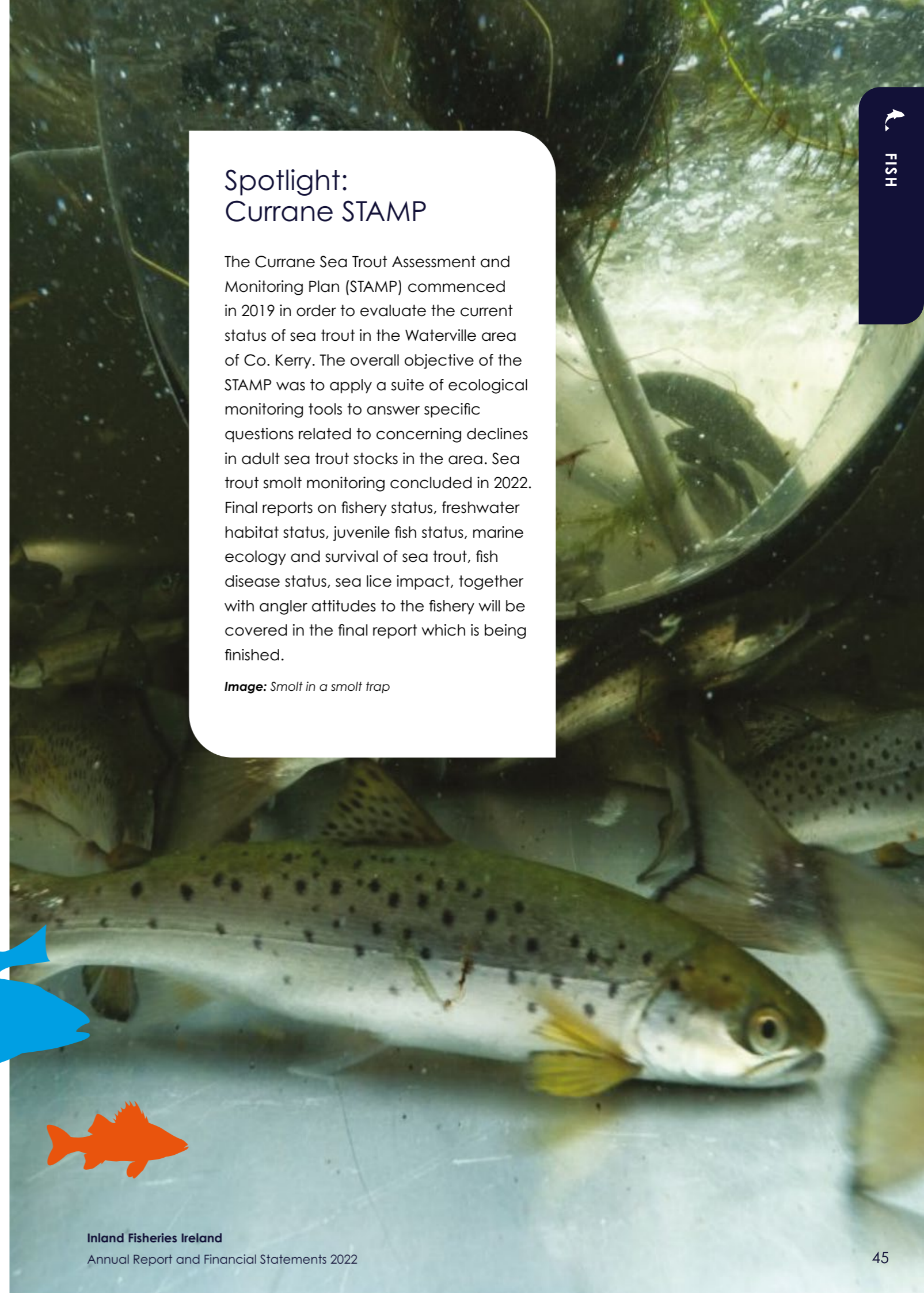
This annual report under HLO 2 will have an annual focus on Salmon looking at the work undertaken at the National Salmon Index Catchment (NSIC) and the work of the National Salmon Management Advice. On a three yearly cycle it will look at one of three EU projects (Habitats Directive Fish Monitoring, Water Framework Directive - Lakes and Rivers Monitoring Programme or the Eel Management Programme) in turn and two case studies from the remaining five research projects as displayed above.



Spotlight: Currane STAMP

The Currane Sea Trout Assessment and Monitoring Plan (STAMP) commenced in 2019 in order to evaluate the current status of sea trout in the Waterville area of Co. Kerry. The overall objective of the STAMP was to apply a suite of ecological monitoring tools to answer specific questions related to concerning declines in adult sea trout stocks in the area. Sea trout smolt monitoring concluded in 2022. Final reports on fishery status, freshwater habitat status, juvenile fish status, marine ecology and survival of sea trout, fish disease status, sea lice impact, together with angler attitudes to the fishery will be covered in the final report which is being finished.

Image: Smolt in a smolt trap



EU Research/Monitoring Programme – Habitats Directive Fish Monitoring

Inland Fisheries Ireland is responsible for monitoring and reporting on Annex II/V fish species under Articles 11 and 17 of the EU Habitats Directive (92/43/EEC) which was transposed into Irish law in 1997 (S.I. No. 94/1997). The legislation requires EU Member States to implement measures to ensure that natural habitats and wild species listed in Annexes to the Directive are maintained or restored at a favourable conservation status.

In the most recent Article 17 report (2019), brook lamprey and Killarney shad were assessed as having a favourable conservation status. The status of river lamprey is unknown and there is a focus on assessing the distribution of this species in the current reporting cycle. Sea lamprey, twaite shad and pollan have a bad conservation status and conservation measures will have an important role in attempting to improve the prospects for these species into the future.



Key Outcomes

2022 was **Year 4 of 6 in reporting cycle (2019 – 2024)** for lamprey (brook, river and sea) and shad.



Electro-fishing surveys at index sites for larval lamprey in seven catchments within four River Basin Districts - the Slaney, Barrow, Suir and Garavogue SAC channels and the Rivers Liffey (Co. Dublin), Maigne (Co. Cork) and Graney (Co. Kildare) non-SAC channels. Data used in accessing short and long-term trends in population size of brook lamprey for Article 17 reporting.

River lamprey redd counts were carried out from March to May on seven SAC and non-SAC catchments (Rivers Dee, Co. Louth, Boyne, Co. Meath, Avoca, Co. Wicklow, Nore, Co. Kilkenny, Owenavonagh and Slaney Co. Wexford and Suir, Co. Tipperary). Investigative surveys identified an additional spawning location on the lower reaches of the river Boyne. Aughrim and Slaney provided highest level of activity, with first redd-building recorded in second week of April. However overall activity for 2022 was lower than 2021.



Annual **Sea lamprey red counts** conducted at known hot spots in late May to early July. Data used to determine timing, extent, and consistency of breeding effort annually in

SAC rivers. Results demonstrate on-going impact of barriers to migration, with important spawning locations (e.g., Annacotty on the River Mulkear, Co. Limerick and St Mullins



on the River Barrow, Co. Carlow) occurring directly downstream of major weirs. Redd count data indicates a generally stable situation with an increase in the number of redds recorded at St Mullins this year.

Shad egg count surveys

investigated the location, timing and duration of twaite shad spawning activity in SAC rivers, this involved weekly sampling during spawning period. Results so far indicate that spawning occurring earlier and at lower water temperatures than expected and appears to be continuous through the season.



Shad egg surveys have **identified extensive spawning activity** in the upper estuary of the river Suir; this reinforces belief that twaite shad spawn in the tidal freshwater of Irish rivers due to the absence of connectivity issues in lower river/estuary.



Loughs Greenan and Gartan in Co. Donegal **surveyed for Arctic Char**. Both lakes recorded less char captured compared to previous surveys.



Case Studies

National Brown Trout Programme

IFI's Brown Trout Research Programme conducted an electrofishing survey of the Lough Melvin catchment (Co. Leitrim and Co. Fermanagh) in summer 2022. The cross-border nature of the Lough Melvin catchment involved sampling sites in IFI's jurisdiction and coordination with the Department of Agriculture, Environment and Rural Affairs (DAERA) and Agri-Food and Biosciences Institutes Northern Ireland (AFBI-NI) researchers who sampled tributary sites in Northern Ireland thus facilitating surveying and sampling across the entire catchment. Genetic samples were taken from juvenile brown trout to inform future genetic structure analyses which can improve our understanding of the spawning locations of Lough Melvin's gillaroo and ferox trout populations. A detailed understanding of the life cycle and particularly the spawning migrations and timing of Melvin's trout populations is critical for developing targeted conservation and protection measures.

A report on the 2022 Lough Melvin Catchment Survey will be published in 2023. A brief summary of survey achievements is as follows:

- IFI R&D led an electrofishing survey of the entire cross-border Lough Melvin catchment with help from NWRBD staff and in collaboration with DAERA / AFBI-NI.
- A total of 83 sites covering the entire cross-border Melvin catchment were surveyed comprising 38 sites by IFI, 16 sites by DAERA & IFI and 29 sites by AFBI-NI.

- Electrofishing sites included survey sites in selected tributaries from previous IFI/CFB Melvin catchment surveys (1992, 2000-2001).
- Genetic samples were taken from brown trout juveniles at all sites where they were present.

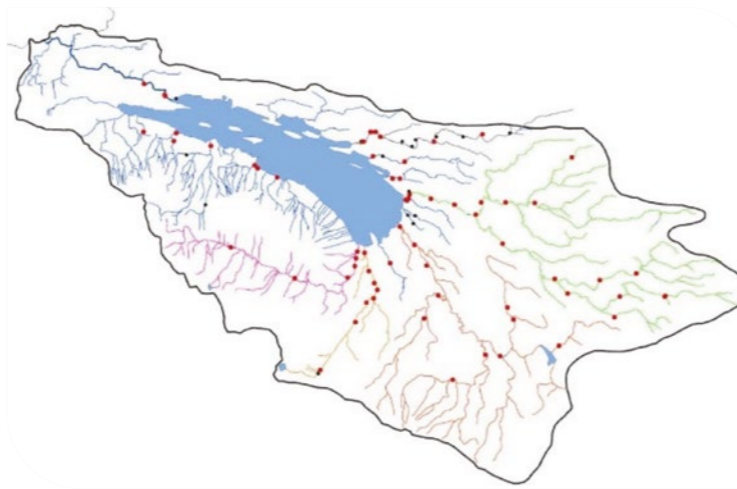


Figure: Lough Melvin catchment survey sites. Red dots denote sites where genetic samples from brown trout juveniles were taken, black dots denote sites where no brown trout samples were available

The Lough Melvin catchment 2022 survey builds on previous Melvin catchment and lake fish stock surveys, updates our knowledge of the fish community in the catchment streams in an era of climate change and establishes a baseline set of juvenile genetic samples for future understanding of the spawning behaviour of Lough Melvin's unique trout population.

National Coarse Fish and Pike Research Programme (NCFP)

The broad objective of the research programme is to increase IFI's understanding of important coarse fish and pike species and their interactions with their environment and other resident species. The NCFP team works within the overall National Research Survey Programme (NRSP) team to deliver joint surveys for all fish stocks present in rivers and lakes across Ireland and draws upon existing data sets to fill knowledge gaps. Specific research projects are also carried out as part of the programme.

Key Outcomes

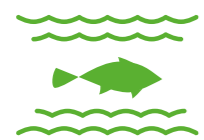
- Fish stocks were surveyed on the main channel of the River Shannon between Battle Bridge and Clonmacnoise. Seven lakes supporting important coarse and pike fisheries were also surveyed.
- The diet of pike was assessed from eleven lakes where specimens were available from NRSP lake surveys.
- 15 adult chub, ranging in length from c. 26cm to 41cm were captured during boom boat electrofishing operations conducted on a c. 1 km section of the River Inny near Abbeyshrule, Co. Longford.
- Individual young of the year chub fry were captured at two of 50-point electrofishing sites along the main channel from upstream of Abbeyshrule to downstream of Shrule Bridge confirming continued, though possibly limited spawning on the river. All fish were retained, and tissue samples collected for use in potential future genetic and eDNA assay development.



3

Cross Cutting - HLOs: HABITATS & FISH



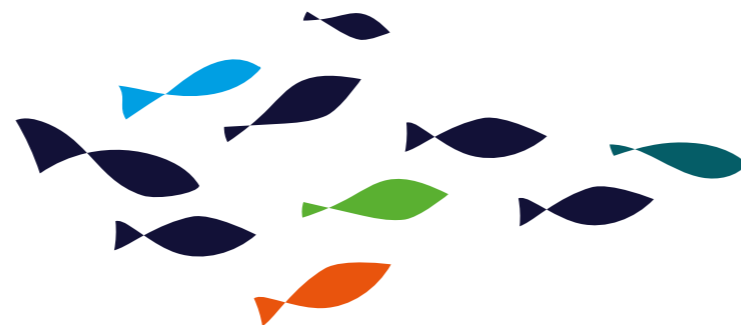


Cross Cutting - HLOs: Habitats & Fish



Environmental officer – spotlight on enforcement activities

Our Fisheries Environmental Officers work across HLOs Habitats and Fish as they strive to protect both the fish and the habitats in which they reside, by enforcing our Fisheries (Consolidation) Act 1959 and additional legislation to 2017 and the Local Government and Waters Pollutions Acts 1977 & 1990. Therefore, providing a critical role in the functions of IFI to protect, manage and conserve Ireland's inland fisheries and sea angling resources.



A Case in Point: Man taken to court for environmental damage

Andrew Gillespie, Senior Environmental Officer, describes the detailed work involved in bringing a perpetrator to justice:

"This is just one of many that is typical of how companies or individuals can cause serious and lasting damage to the fisheries resource, breaking the law in doing so and then finding themselves standing in front of a District Court Judge.

"When we discovered discoloured water in a tributary in my area, we investigated this further, knowing that it is often caused by excavation: subsoil or clay can be exposed in a river and this gives rise to suspended soils in the water. We were particularly concerned as that river system has high quality salmonid spawning gravels, and this has occurred at a time when salmon and trout spawn (reproduce). I took samples both of the affected water and also unaffected water.

"Following the river upstream, we found the farmland where the disturbance had taken place. An excavator was present and we spoke to its operator who confirmed he had been using it along the riverbank.

"As suspected breaches of fisheries legislation had occurred, I formally

cautioned the man, and directed him to take specific remedial action.

"I informed him that the landowner would be required to speak to me about the matter, and I offered him the opportunity to take a duplicate set of the water samples I had taken. I took photographs of the site and my set of water samples were held in a chill box in a locked Inland Fisheries Ireland vehicle until they were conveyed to a lab for testing the following day.

"We took considerable care with the solicitor to prepare the evidence and when the case went to court some months later, I took to the witness box. The defendant was ordered to pay €4,200 to cover fines issues in breach of specific pieces of legislation and legal costs.

"There are many other incidents like these that we handle, also in particular around illegal fishing.

In each of these, the teams at Inland Fisheries Ireland follow strict procedures, and gather functional evidence, which may be physical, such as fishing nets apprehended at the scene of an incident. They have built up excellent relationships over the years with local Gardaí and other authorities. *"Penalties are ultimately at the discretion of the judge"* notes Andrew, *"and may include substantial financial penalties and/or custodial sentences."*

4

Higher Level Objective 03: Stakeholders

TO ACTIVELY ENGAGE
WITH STAKEHOLDERS IN THE
CONTINUED STEWARDSHIP OF
OUR SHARED RESOURCE



4

Higher Level Objective 03: Stakeholders



TO ACTIVELY ENGAGE WITH STAKEHOLDERS IN THE CONTINUED STEWARDSHIP OF OUR SHARED RESOURCE



Figure: Infographic of stakeholder engagement

Key Developments

Table: Angling access development

Angling assets	New structures	Repaired structures	Replaced structures
Access stiles	15	44	73
Angling stands	29	214	91
Footbridges	11	52	27
Improved trails	4 km		

Carried out using IFI resources in addition to funding granted by the Outdoor Recreation Infrastructure Scheme (ORIS).

Stakeholder Engagement Strategy

One of the deliverables of the IFI Corporate Plan 2021-2025 under HLO 3, was to create a stakeholder engagement strategy that promotes and delivers meaningful engagement, communication and collaboration with all our stakeholders. This was approved by the Board in December 2022.

IFI's divisions during 2022 have worked hard in engaging with stakeholders to fulfill HLO 3. The examples and case studies that follow are examples of this.

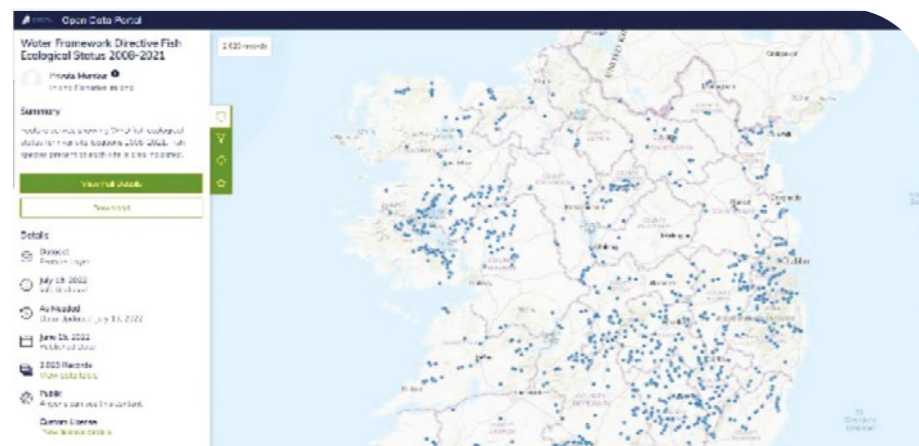


Spotlight – Open Data Portal

The Open Data Directive mandates the release of public sector data in free and open formats. The Directive **(EU) 2019/1024** was transposed into Irish law by S.I. 376/2021 on July 22nd 2021. The overall objective of the Directive is to continue the strengthening of the EU's data economy by increasing the amount of public sector data available for re-use, ensuring fair competition and easy access public sector information, and enhancing cross-border innovation based on data.

In 2022, Inland Fisheries Ireland developed its own Open Data Portal, which allows users (the public) to download primarily GIS (Geographic Information System) based data in multiple open formats. The platform allows for exploring and downloading GIS data, discovering and building apps, and engaging other users to solve important issues. Users can analyse and combine datasets using maps, as well as develop new web and mobile applications.

Having an Open Data Portal aligns with Inland Fisheries Ireland's Corporate Plan (2021-2025), which recognises government policies including the Open Data Strategy 2017-2022. Inland Fisheries Ireland also recognises the 2021 Open Data Directive, put in place to fully exploit the potential of public sector information for the European economy and society.



Datasets can be accessed through Inland Fisheries Ireland's Open Data Portal here <https://opendata-ifigis.hub.arcgis.com/> and via Ireland's Open Data Portal, here <https://data.gov.ie/organization/inland-fisheries-ireland>

Inland Fisheries Ireland's Open Data Portal includes seven datasets in total. Four of the datasets are classified as 'administration' and show Inland Fisheries Ireland's main office buildings, Fishery District Licence Areas and River Basin Districts. A fifth dataset includes a feature service displaying accessible angling facilities produced for anglers with disability or restricted mobility. It is available for river, lake and sea angling. The sixth dataset presents a feature service showing the Water Framework Directive (WFD) fish ecological status and fish species distribution for river site locations between 2008-2021. Fish species present at each site are also indicated. The seventh dataset presents data from the National Barrier Programme (NBP). This is a national database of potential barriers to fish passage encompassing structures which can impact on both fish passage and hydromorphology.

Figure: Screenshot from IFI's geoportal showing WFD fish ecological status 2008 to 2021 for 2023 river surveys

Stakeholder Briefing

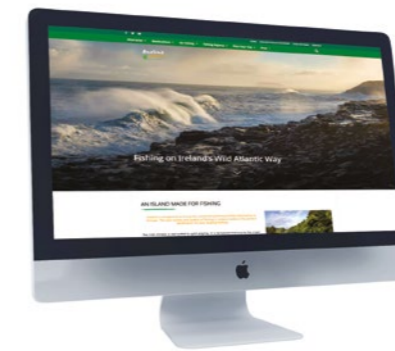
Corporate Website

There were 164,981 page views by 33,924 users visiting the corporate site.



Angling Websites

Angling information websites are available in English, French, German, Dutch and Italian. In 2022 there were 2.5 million page views by 567,978 users. These visiting customers are directed to various angling service providers' websites (which include tackle shops, angling guides, charter boats, salmon fisheries, coarse festivals etc.) for conversions and bookings.



Brochures/Publications

There were seven angling related publications in 2022, including a digital publication of the Cork Flies Collection and angling guides for the River Nore and the Killarney area.



Angling Expositions

In January 2022, staff and industry partners attended the Edison Fly Fishing Show in New Jersey, USA, promoting sustainable fly fishing tourism.

Media Visits & Articles

As a result of media visits organised by IFI staff, 14 articles promoting Irish angling tourism were published in magazines from countries such as Germany, Switzerland, The Netherlands and the USA. The combined advertising value of the 14 articles amounted to over €250,000.

Among the articles there were four contributions in four different magazines published by JahrTopSpecial publishing house resulting from the Royal Fishing Club's ambassador trip to Ireland in July. The combined advertising value amounts to €122,970 so far. The trip was organised and supervised by IFI and supported by Tourism Ireland Germany.

IFI's Confidential 24-hour Hotline

Inland Fisheries Ireland has run a 24-hour hotline since 2010, to enable the public to report suspected pollution, illegal fishing or poaching. In 2022, call volumes increased considerably. By the end of December 1,110 calls had been made to the hotline. This amounts to a 44% increase on the previous year. While all call types saw an increase the greatest increase was in general queries, which alone rose by 68% to 561 calls.

Media Content

Short films were published on two different YouTube channels as a result of German and USA based journalists visiting Ireland.

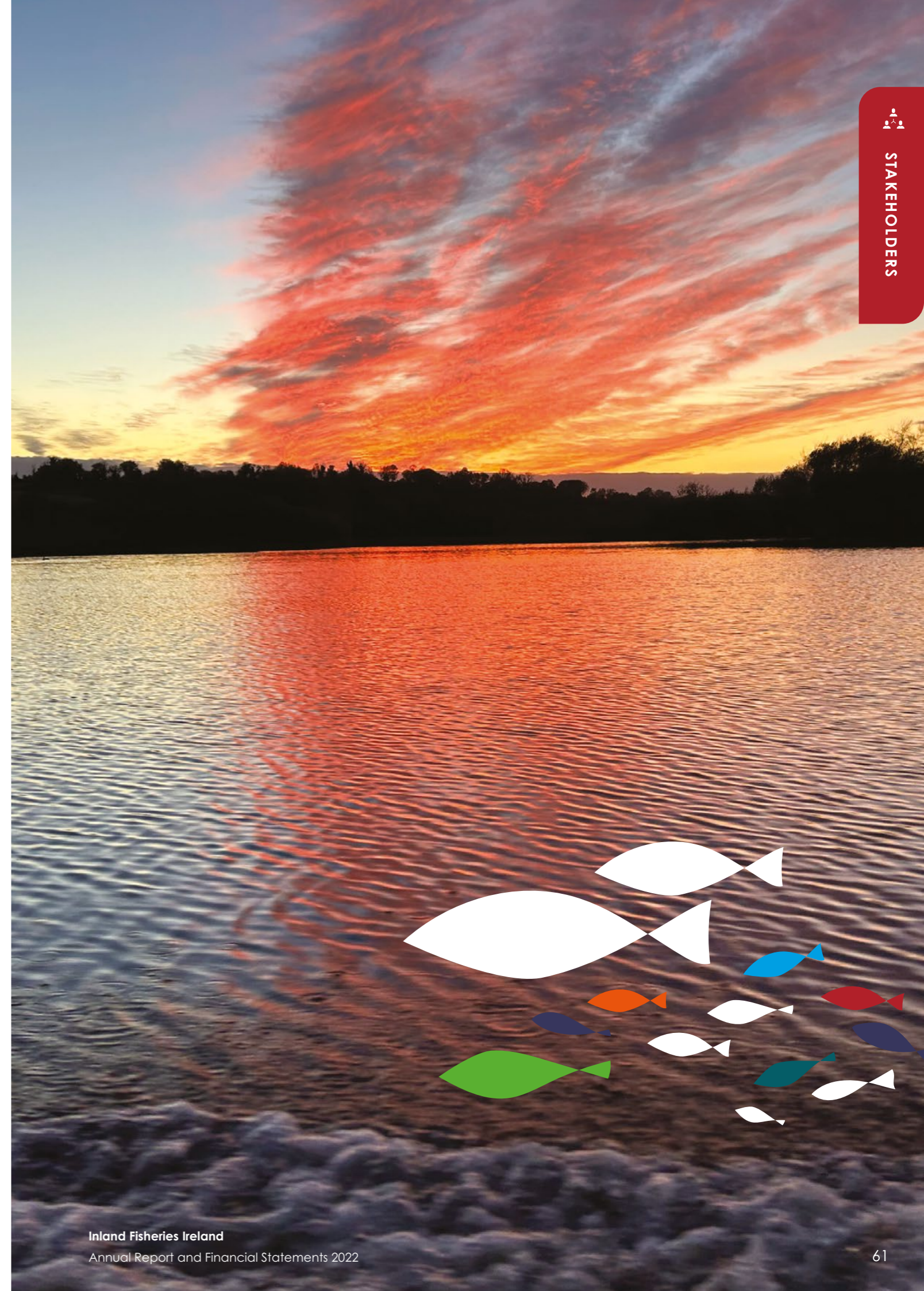
Some media highlights for the year included the airing of an RTÉ Nationwide programme focusing on the Galway Fishery, and an episode of the BBC's Mortimer & Whitehouse 'Gone Fishing' which was filmed on Lough Corrib. IFI staff also contributed to the 'Ireland on the Fly' podcast and to the 'This Island Nation' radio programme which is broadcast on 17 local radio stations.

Journalist Visits

A total of 16 separate journalists from across all key markets were hosted during the year. New product markets were opened up, providing Ireland with continued exposure as an angling destination.

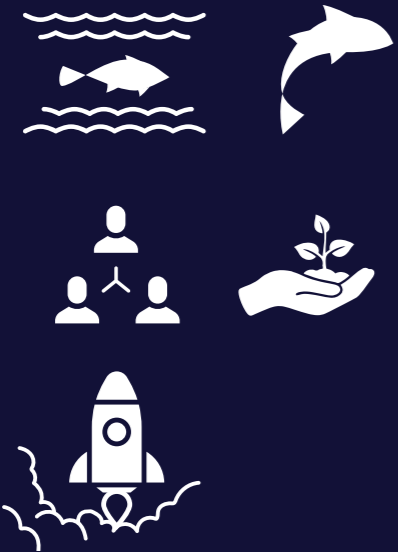
Irish Angling Ezine

Weekly Angling Update eZines highlighting the top stories in Irish angling were circulated to over 15,000 subscribers and a total of 1010 individual angling reports were written and posted on our angling website.



5

Cross Cutting Higher Level Objectives





Cross Cutting Higher Level Objectives



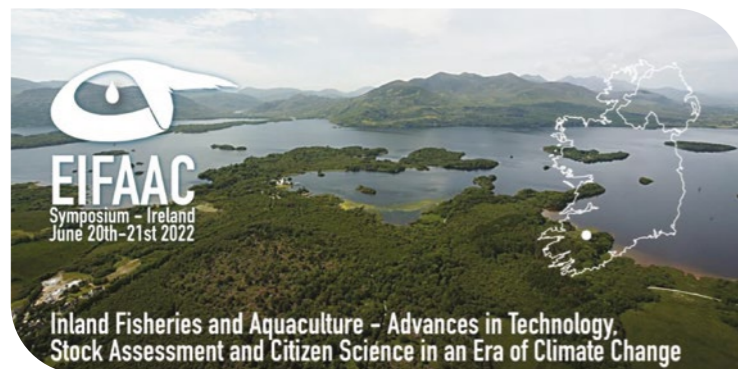
HLOs Habitats, Fish & Stakeholders

EIFAAC Symposium Ireland



In June, IFI hosted the 2022 EIFAAC Symposium in conjunction with the Department of the Environment, Climate and Communications. The Symposium investigated topics around the following five themes: 1. Inland fish stock assessment, 2. Developments in freshwater fish monitoring technologies with an emphasis on non-destructive methods, 3. The problems and challenges of climate change and its impacts on inland aquatic resources and fisheries, 4. Citizen Science, and 5. Aquaculture – traditional freshwater systems recirculation systems.

Image: Poster of EIFAAC Symposium Ireland



Stakeholders & Sustainability

Accessible Angling Stand at Shepperton Lake

Accessible angling stands were installed at Shepperton Lake (IFI managed) in West Cork. This is a year-round venue for game and course fishing and is a regular venue for IFI supported Irish Wheelchair Association (IWA) outings.



This Outdoor Recreation Infrastructure Scheme (ORIS) co-funded project involved the levelling and re-surfacing of the car park and access areas, walkway, and steel angling stands.

Image: Accessible angling stands at Shepperton Managed Lake, West Cork



Stakeholders & Innovation

Western River Basin District – Ballina (WRBD-B)



Online permit sales were successfully introduced in May for the Cloongee and Ballyvary fisheries, River Moy catchment, Co. Mayo. Anglers can now purchase permits online without having to visit an authorized distributor. The promotion of the facility via IFI's online weekly angling ezine has significantly raised the profile of both fisheries.

Image: Keith Barry with a 10.5lb salmon caught on the Moy Fishery, Ballina, Co. Mayo

6

Higher Level Objective 04: Sustainability

TO PLAY A LEADERSHIP ROLE
IN ACHIEVING OUR CLIMATE
ACTION AND BIODIVERSITY
GOALS





Higher Level Objective 04: Sustainability

TO PLAY A LEADERSHIP ROLE IN ACHIEVING OUR CLIMATE ACTION AND BIODIVERSITY GOALS

As one of Ireland's key environmental agencies, Inland Fisheries Ireland is committed to leading by example in climate action and general sustainability and has moved to delivering a 'Climate Action and Carbon Mandate' approach as required by Government. IFI is continuing to consolidate its Environmental Management Systems (EMS) to help minimise the impact on the environment resulting from IFI activities and facilities. IFI has made a good start in its 'decarbonisation strategy' as required by Government

but has significant work to do to meet our obligations - 2030 carbon reduction targets (a collective target to reduce CO₂eq. (carbon dioxide equivalent) by 51% and improve energy efficiency by 50% by 2030 with a view to achieving carbon neutrality by 2050). There is a particular onus on IFI to take a strong and ambitious leadership role in this area given the inextricable relationship between climate breakdown and the biodiversity crisis.

Key Developments

Fuel

In 2022, cumulative saving of 36,860 litres of fuel have been achieved. This saving equates to a **10% reduction in fossil fuel use in 2022** below 2021 levels.



Our EV fleet travelled a total of 336,872km in 2022 (e.g over 9 return trips to Australia)

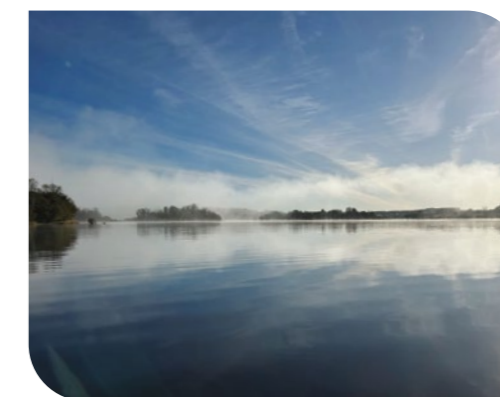
Energy reduction

Total **savings of 66,746kg CO₂ made in 2022**. This equates to €11,731. IFI have partnered with Energy Elephant in adopting an intelligent energy management system, which identifies energy blackspots such as boilers, windows, and poor insulation. This has resulted in building improvements over 2022.



IFI's Solar Photo Voltaic (PV) Units

By December 31st, approximately **247,240 kWh had been generated by IFI's solar PV** units nationally. This figure equates to approximately **72,911 kg CO₂e** (kg Carbon Dioxide Equivalent) roughly equalling the annual carbon removal of 35 hectares of forestry (www.epa.ie) since installation.



State Agencies

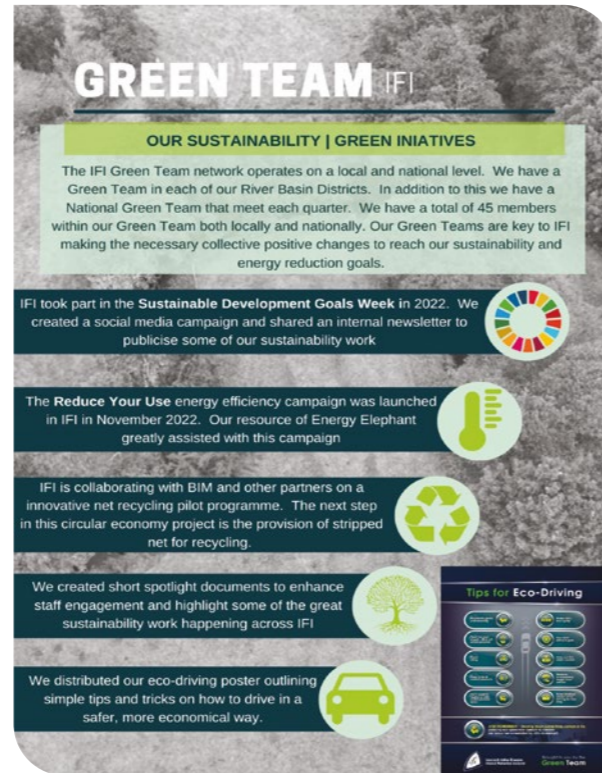
Access to Angling Digital mapping of known State-owned fisheries continued. IFI granted approval to review Irish Land Commission records to supplement and update the information on our database of State-owned fishing rights. **Over 900 individual river or lake sections have been digitally mapped** to make it easier for angling clubs and individuals to identify the boundaries of these fisheries.

In 2022, IFI licensed 90 State-owned fisheries to 51 angling clubs and organisations, generating a projected income of €51,670.

Spotlight - Green Team

Management and Green Team initiatives remain focused on improvements in waste handling (e.g., discarded nets recycling initiative, workwear circular economy initiative) and on the reduction in waste volume generated are gaining momentum throughout IFI. Targeted actions in respect of water conservation, biodiversity enhancement and waste reduction are being developed throughout the country at IFI properties via IFI's Green Team network.

Figure: IFI Green team key achievements in 2022



Case Study - Research Project

Climate Change Mitigation Research Programme (CCMRP) and Office of Public Works Climate Resilience Project (OPWCRP)

Climate change has been identified by Inland Fisheries Ireland (IFI) as one of the greatest current and future threats facing the wider aquatic environment and fish populations. The Climate Change Mitigation Research Programme (CCMRP) is an evidence-based assessment programme that aims to assess the impact of climate change on the Irish fisheries sector in both freshwater and estuarine environments and will inform and build capacity for fisheries conservation measures.



Image: Lough Currane data buoy installed in April 2022.

Working in tandem IFI and the Office of Public Works (OPW) have a collaborative climate resilience research programme (Office of Public Works Climate Resilience Project (OPWCRP)) to investigate the climate vulnerability of arterially drained catchments and to assess the capacity to build climate resilience for fishery conservation within these systems.

The programmes use advanced mapping tools to model stream temperature and

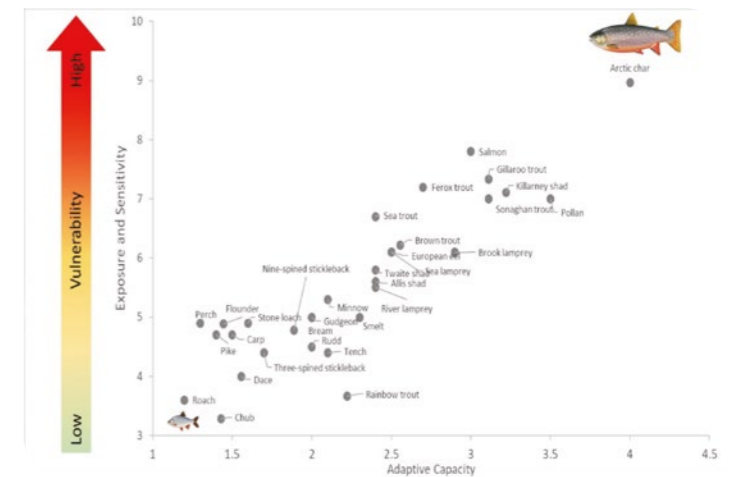
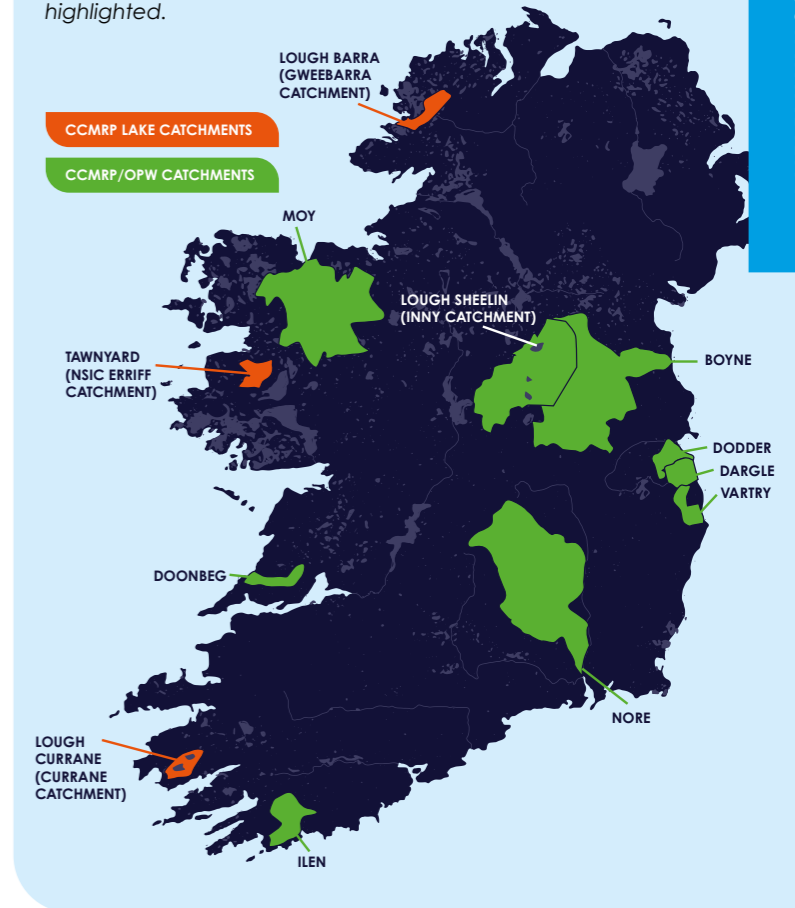
other environmental variables to identify waterbodies at risk from climate change impacts, identify waterbodies that may be resilient and require protection, assess protection and mitigation strategies and educate stakeholders.

A national index catchment monitoring network has been initiated in twelve catchments. It is envisaged that this network will reveal the response of each index catchment to climate change and inform a national-scale assessment of the climatic vulnerability of freshwater fish habitat, including near natural and arterially drained systems. A total of 429 water temperature, water level and dissolved oxygen data loggers have been deployed across the 12 catchments (rivers and lakes) to date.

A Climate change fish species vulnerability assessment was undertaken via an expert-based questionnaire and a trait-based assessment to assign specific species to vulnerability categories. While no species were classified as having a low vulnerability to climate change based on an expert panel. Results provide a vulnerability ranking for Ireland's freshwater fish and offer insight into the factors that increase susceptibility to climate-induced changes. This information is significant to inform policy, decision-makers and other stakeholders engaged in managing freshwater fish resources.

Figure: Exposure and sensitivity to climate change versus adaptive capacity for 30 fish species in Ireland.

Figure: Location of IFI's national temperature monitoring network. IFI CCMRP catchments and OPWCRP catchments are highlighted.



Check it out

An automatic weather station was installed at the Inland Fisheries Ireland Lough Sheelin base to supplement ongoing river and lake monitoring in the Lough Sheelin area. Data is available via a free application (www.weatherlink.com)

Case Study – Education & Outreach

Several Education & Outreach events took place in 2022, ensuring the Go Fishing measure continued beyond the Dormant Account Funding (DAF). These events involved working with the local Sports Partnerships to engage with the relevant groups. IFI provided expertise in both event planning and coaching, which led to successful trips with the Sligo, Cavan, Galway and Mayo Sports Partnerships.

Figure: Cavan sports Partnership poster



Try fishing sessions

took place with Foróige in Limerick and a two-session event with Longford Community Resources clg (LCRL). Regular contact is maintained with the **Angling For All grant recipients** to provide advice and assistance for any events which are being run also.

Figure: Try Fishing poster with Sligo Sports & Recreation Partnership



Go all out - Inclusive outdoors week took place from 18th – 24th July and IFI took part in two events with Galway Sports Partnership and one with Cavan Sports partnership.

Her Outdoors Week took place on 10th August and IFI took part in a women's Try Fishing event with Cavan Sports Partnership and Mayo Sports Partnership to celebrate European Week of Sport. It is planned to engage more with local anglers for these events in 2023 to reduce in resource input from IFI.

Figure: Women's fishing poster with Mayo Sports Partnership



Staff attended the 'Co-operating to Succeed' event in Westport, which was themed around environmental sustainability. The event, which showcased successful local enterprises, provided a useful networking and learning opportunity.

Case Study - Support Sustainable Angling and Angling Tourism

IFI's Angling Advisor team support a viable, and thriving, sustainable angling industry in Ireland, worth close to one billion euros to the economy. Catch-and-release (C&R) is increasingly a feature of Irish angling tourism, with pike and coarse fishing virtually 100% C&R, 51% of salmon anglers now practicing C&R, and many sea and trout anglers also releasing all their fish. The messaging in all angling content features catch-and-release heavily and promotes sustainable angling consistently throughout.

We all have a responsibility to fish sustainably, to ensure our fisheries can be enjoyed by future generations. Please practice Catch & Release for the majority of the fish you catch. Make sure to 'Check, Clean & Dry' your equipment when moving between fisheries to help stop the spread of invasive species. For more information see: <https://www.fisheriesireland.ie/what-we-do/research/research-theme-biosecurity>



Responsible environmental behavior that conserves habitats is also heavily promoted, with the principles of Leave No Trace prominent in our messaging.

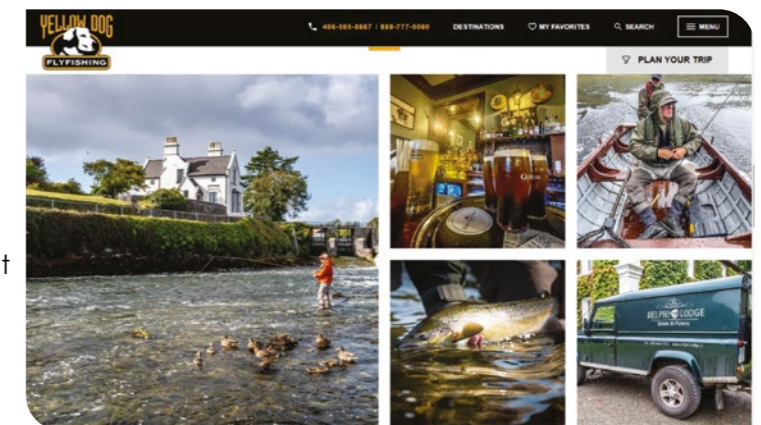
Sustainability is not just about reducing emissions; it is also about meeting the needs of the present (e.g. maintaining employment in rural areas) without compromising the ability of future generations to meet theirs. The

promotion of angling tourism that operates in a sustainable way will help contribute to the needs of the present while ensuring fish stocks and habitats remain intact for the benefit of future generations.

Yellow Dog Fly Fishing Adventures

Following a successful media visit to Ireland, Jim Klug, CEO of Yellow Dog Fly Fishing Adventures, has officially added Ireland to their portfolio of angling destinations and has promoted sustainable Irish angling tourism via his 'Waypoints' fly-fishing travel podcast series.

Image: Yellow Dog Fly Fishing Ireland page



7

Higher Level
Objective
05: Our
People





Higher Level Objective 05: Our People

Throughout 2022, IFI continued to work collaboratively with trade unions and continued their focus on corporate wellness by implementing staff wellbeing activities and measures, many of which were delivered online (e.g. competitions, healthy eating tutorials, and more). Inland Fisheries Ireland was also successful in its application for the Ibec KeepWell Mark programme. This involved working through a host of key areas such as leadership, mental health, absence management, physical activity and healthy eating under the guidance of experts in the area of corporate wellness.

Diversity inclusion and equality in IFI

IFI recognises the importance of diversity, inclusion and equality (ED&I) in the workplace. As part of the organisations commitment to implementing focused strategies to support ED&I initiatives and best practice, the senior management team approved the appointment of a ED&I Officer housed within the HR Team.



Key Developments

Recruitment Statistics 2022



Figure: Recruitment statistics for 2022

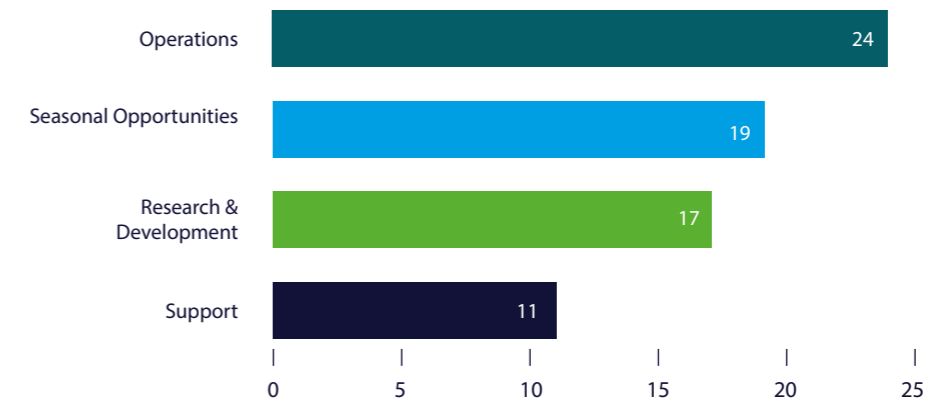
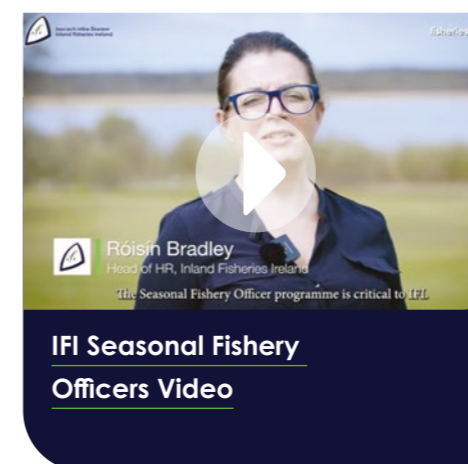


Figure: Areas of recruitment within IFI during the year

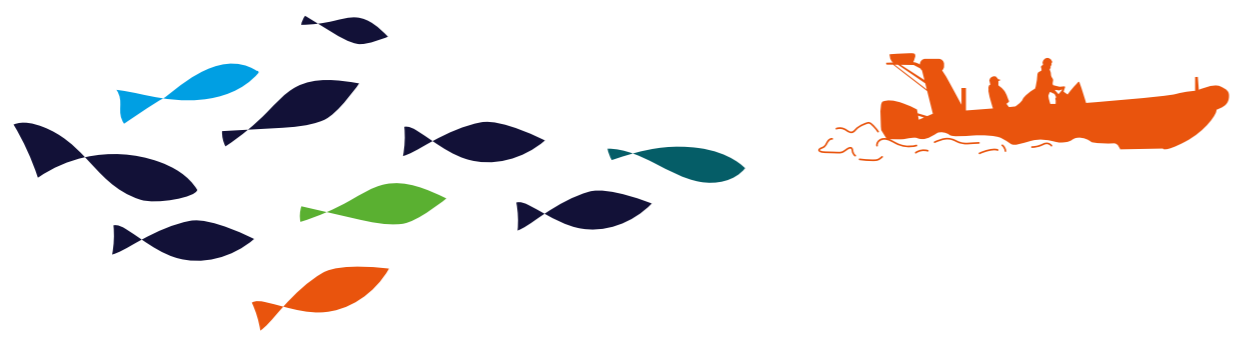
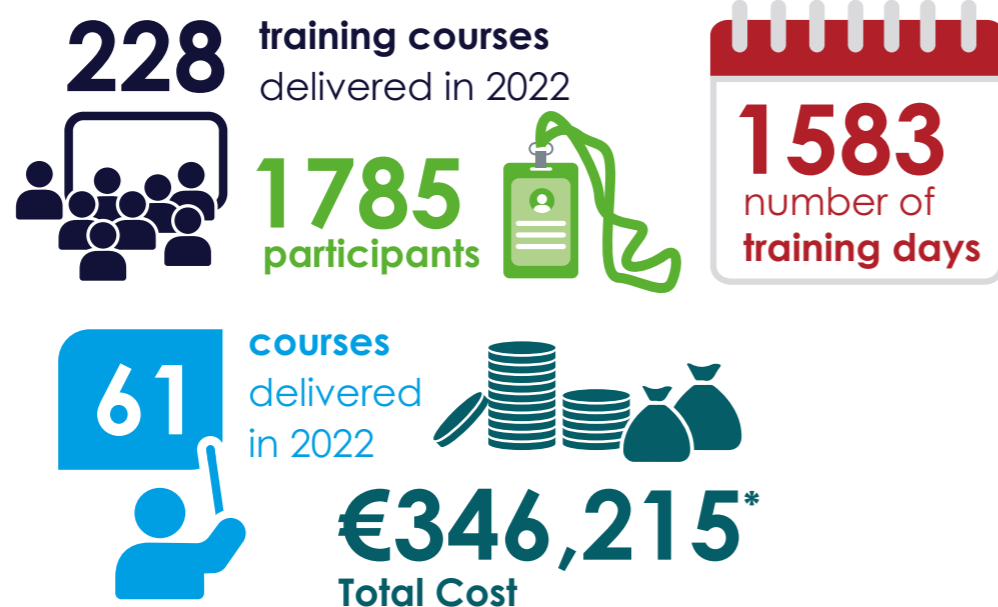


Social Media was used successfully to promote the seasonal fisheries officer campaign through use of engaging video content.

Learning & Development 2022

Learning & Development key achievements 2022

**Just over 70% of total training costs is spent on regulatory training such as water safety, boat & sea training accreditation, first aid, governance & compliance courses etc (this is not an exhaustive list). The remaining training costs are assigned to either technical or management/leadership development training and individual further education courses.*



Spotlight – Awarded KeepWell Mark 2021

The Ibec KeepWell Mark is an evidence-based accreditation which demonstrates IFI's commitment to the health and wellbeing of our workforce. IFI was awarded the KeepWell Mark in early 2022 following a rigorous audit of our policies, practices, and processes in the specific areas of Leadership, Absence Management, Health & Safety, Mental Health, Smoke Free, Physical Activity, Healthy Eating and Intoxicants. The Board, Senior Management Team and the IFI Wellbeing Working Group (made up of staff volunteers) is committed to a long-term strategy and action in the space of wellbeing for our staff.

Case Study - Seasonal Recruitment 2022



IFI ran a very successful seasonal recruitment campaign in 2022 hiring 44 Seasonal Fishery Officers to augment our operational protection and development teams nationwide. IFI also welcomed 16 Seasonal Research Assistants who joined our professional Research Teams in various projects and field work over the summer season. The HR Team processed just over 1,000 applicants and interviewed over 200 people nationwide. The Learning and Development Team ran a two-week training college for new officers in May 2022, following which our new seasonal cohort commenced their six-month contracts throughout the country.

Image: CEO, Francis O'Donnell with seasonal recruits attending the Seasonal Fishery Officer Training College, Mullingar.

8

Higher Level Objective 06: Corporate Management





Higher Level Objective 06: Corporate Management

Inland Fisheries Ireland's Corporate Services provides IFI's Corporate Management, Field Services and Financial Management, Logistics, Corporate Communications, Information and Transparency and IT services that enable the organisation to run smoothly and to deliver on our mission to protect and conserve Ireland's fisheries resource in an efficient and effective manner. These services also cover responsibility for Health and Safety, Facilities Management, and Data Governance.

Key Developments

Fleet Services

- Inland Fisheries Ireland continues to transition its vehicle fleet from diesel to EVs. The total **number of EVs in the fleet is now 45**, with approved plans to continue to invest in EVs to achieve 2030 climate action plan carbon reduction targets.



- Improved integration of driver checks/ reporting and **telematics software** with the fleet maintenance system.
- A **driver style module has been added to the app** used by staff who utilise work vehicles in the course of their duties. The module gives individual drivers feedback which includes harsh braking, harsh accelerating, harsh cornering, and speeding. This culminates in an overall driver score. The feedback is used to influence the driver's behaviour. It aims to improve safety and fuel-efficient performance.
- A full **review of the Delta RIB safety and operational procedures** was completed in Q1 2022 with updated manuals and checklists issued to Regional Staff.
- A tender was awarded for the provision of **boat handling and sea safety training** modules. The majority of training was delivered in May, June & July and included advanced power boat, RIB capsize and personal rescue, and coastal navigation.
- The roll out of a new **online H&S management reporting system** to Inspectors and RBD Directors. The system has dual functionality; firstly, by allowing staff to report accidents at work in a timely fashion while automatically notifying line management and secondly by allowing staff members to report hazards so that they can be controlled and prevent accidents occurring.

Finance

In line with our Corporate Management high level objective, we seek to foster a culture of value for money and sustainability while evaluating our performance in a measurable, transparent and accountable manner, in line with the [Public Spending Code](#).

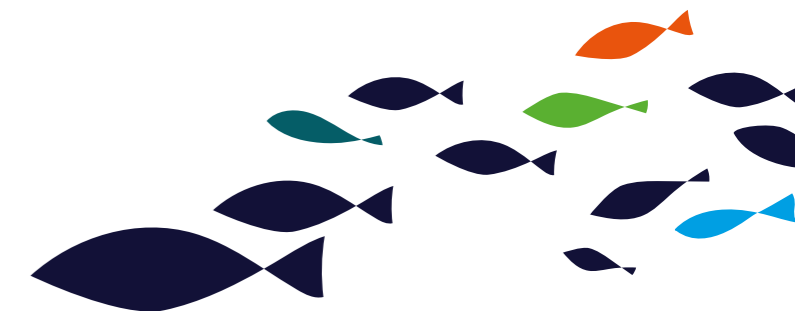
Value for money and sustainability

The overall IFI budget was agreed by the Board, and management accounts based on this budget were monitored on a monthly basis by the Board, Senior Leadership Team and budget holders. A new dashboard facility to enable improved analysis of monthly accounts by the budget holders was adapted in 2022.

Capital appraisals and capital effectiveness of capital items is carried out pre and post-purchase respectively.

Best practice corporate and environmental governance


- The adherence to the Code of Practice for the Governance of State Bodies was reviewed by our parent department and was found to be compliant.



Procurement


Procurement function, 2022 achievements

Aim of 2022 was to enhance IFIs competitive advantage, Reduce procurement cycle times, Increase supplier loyalty, Eliminate defect rates and Minimize rogue spend.




Suite Procurement Templates


- Tendering Templates including Response Docs
- Evaluation Templates - Tenders & Quotes
- Standardised Outcome Letters
- Standardised Contracts



Procurement Policy New 40+ page Policy developed - comprehensive guidance and corporate governance reference document for all staff




Procurement Training 56 staff trained in 2021/2022 by External Consultant




Tendering

- In excess of 40 tenders for 2022 – Value €5.5M
- Electronic submissions only (No hard copies)
- Tender Report completed for each tender
- Full suite of Tender documents held centrally



Frameworks

- Using 10 Office of Government Procurement Frameworks in line with national directives
- 11 IFI specific Frameworks now in place
- Registered with SupplyGOV – works related national frameworks and Invasive species work in freshwater in 2022 were registered on SupplyGOV



Contract Register Contract Register now in place detailing all IFI contracts, suppliers, start & finish dates, values, extensions including expiration alerts

- Green Criteria being applied to all tendering processes, where possible and relevant
- Providing advice, guidance and support to staff at all levels

Corporate Communications

Key 2022 achievements



€4.8m
in Advertising Value Equivalent achieved through earned media coverage



173
national & local press releases and public notices issued aligned with Corporate Plan HLOs



157
media requests managed



high profile **national TV coverage** promoting awareness of the work of Inland Fisheries Ireland



growth in audience figures across all social media platforms & introduction of **Instagram account**



production and roll-out of promotional materials for several high priority campaigns

Press Office/Media relations key 2022 achievements

- **173 national and local press releases and public notices were issued** on behalf of Inland Fisheries Ireland, with messaging aligned with the 2021 – 2025 Corporate Plan
- Approximately **157 requests from members of the media were managed** (such as interview requests, Imagegraphy requests and requests for further information)
- According to a report from Onclusive, **the AVE (Advertising Value Equivalent)** of media coverage which referenced Inland Fisheries Ireland in the domestic market in 2022 **was €4,829,902 with a combined reach of 211,642,030.**



This coverage was made up of:

- 520 print media clippings (across local/national newspapers)
- 601 online media clippings (across Irish-based websites)
- 463 broadcast media clippings (across local/national TV and radio)



Several integrated cross-channel campaigns were rolled out in 2022, which included:

- Seasonal Fisheries Officers Recruitment Campaign
- Annacotty fish passage improvement project
- 'High risk' of fish kills as water temperatures expected to rise
- Something Fishy Poetry Competition
- Management plan for the Great Western Lakes

For example, the PR campaign in the Summer of 2022 around 'High risk' of fish kills as water temperatures expected to rise made August the leading month for coverage across all media forms - print, broadcast and online. In total, the month contributed 19% of the total volume, 21% of the total reach, and 22% of the total value.

Raising IFIs profile 2022 achievements

Increasing awareness of 'who' Inland Fisheries Ireland is and our important role as a state agency, remains a key objective of the Communications team.

During 2022 Inland Fisheries Ireland received high profile national TV coverage including:

- RTÉ's 'Ear to the Ground' programme featured a segment on how Inland Fisheries Ireland carries out patrols
- RTÉ Primetime episode around salmon farms
- RTÉ Nationwide episode on the Galway fishery
- RTÉ Six One News about heatwave warnings at Lough Currane
- TG4 series about the River Blackwater

Social media, 2022 achievements

There was an increase in followers/subscribers across all four of Inland Fisheries Ireland's social media channels in 2022.



Inland Fisheries Ireland added another social media platform to our resource - **Instagram**. We went live on Instagram on the 22nd of July 2022 and the platform had a follower count of 340 at the end of 2022.



Inland Fisheries Ireland's Facebook page had **20,343 followers** at the end of 2022, up 2.5% with 502 new fans compared with 2021. The page had a total reach of 518,889 during the year.



Inland Fisheries Ireland saw its **followers on Twitter (now known as X) increase to 5,218** (up 7% from 2021) and monthly **tweet impressions peaked at 50,500** (May 2022).



Inland Fisheries Ireland's LinkedIn page had **3,413 followers** at the end of 2022 (up 29% from 2021 with 769 new followers). The total number of **impressions for 2022 was 152,241**.

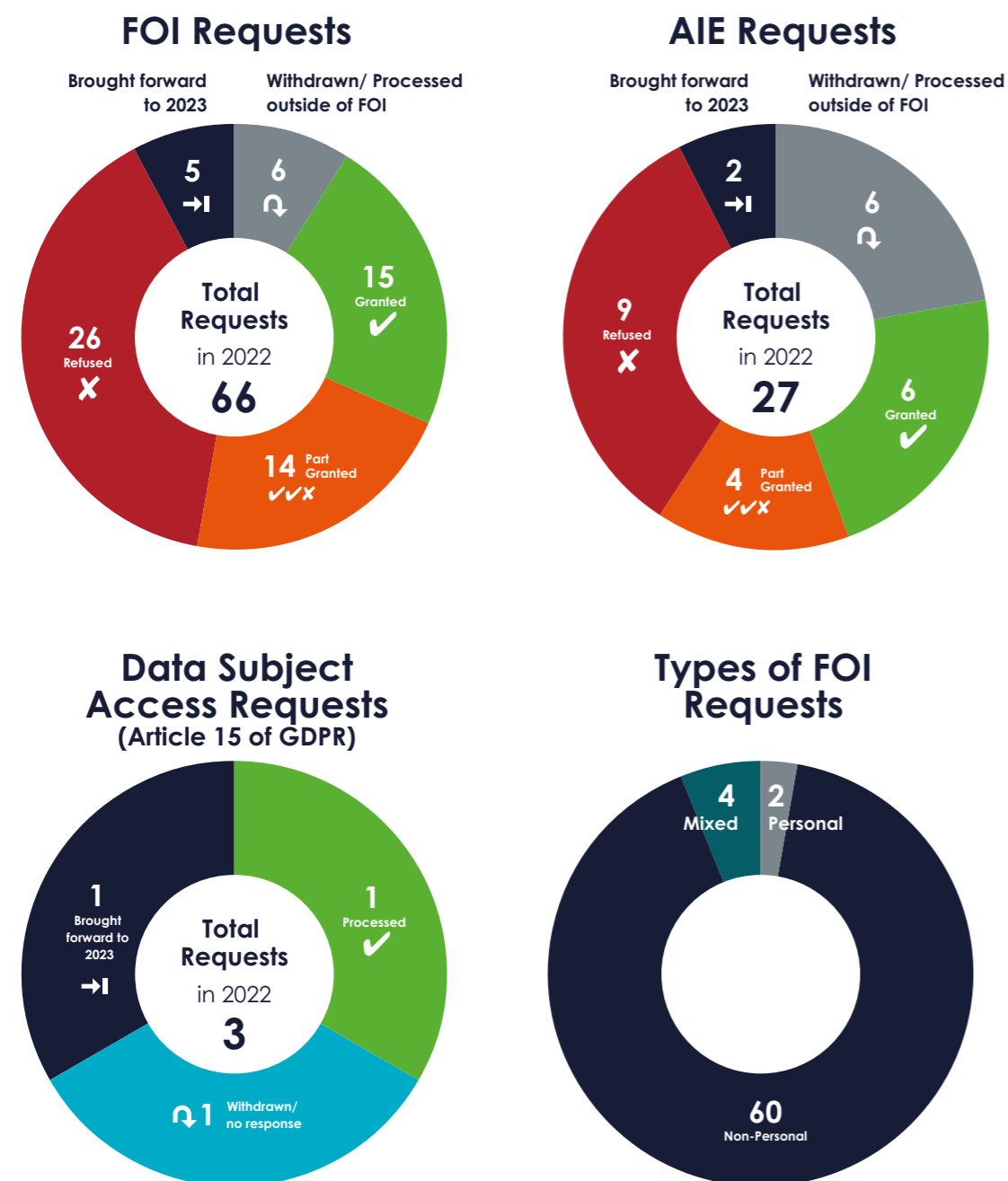


Inland Fisheries Ireland reached a milestone of **over 1k subscribers** last year - having 1,040 subscribers by the end of 2022 (up 23.7% from 2021). Videos on the channel received a total of 38,200 views in 2022 with 2,697.1 hours of content watched. The most viewed video during this period was the Galway Fishery Documentary with a total of 6,431 views and an average of 10:38 minutes watch time. The video was also the most watched the previous year in 2021 and has received 16,060 views since it was published.

Information and Transparency

Similar to many other public sector organisations Inland Fisheries Ireland has transparency obligations under the Freedom of Information Act 2014 and the Access to Information on the Environment Regulations 2007-2018 (S.I. No. 133 of 2007, S.I. No. 662 of 2011, S.I. No. 615 of 2014 and S.I. No. 309 of 2018),

Figure: Information Requests



Parliamentary Questions and Oireachtas queries

- As part of our commitment to Dáil information flow, we supplied material for 39 parliamentary questions (PQs) answered by the Minister in 2022.

Complaints

- Inland Fisheries Ireland received 12 formal complaints for the year ending 31 December 2022. These related to customer service, IFI's Irish Language policy, stock management, operational patrols, payment of fines, interactions with IFI and social media postings.
- Four complaints were forwarded to the Office of the Ombudsman in 2022.

Staff Awareness

- 13 workshops on IFI's Child Safeguarding policy and procedure were held with 161 required staff completing the workshops.
- eLearning modules on whistleblowing (99% completion rate), managing conflicts of interest (92% completion rate) and Protecting Data in a Hybrid World (97% completion rate) were delivered to all staff by Q4 of 2022.

Data Protection

- eLearning modules on Protecting Data in a Hybrid World (97% of staff completed) were delivered to all staff by Q4 of 2022.
- Data Protection Impact Assessments (DPIAs) were conducted in 2022 included operational drones and for Body Worn Cameras.
- IFI continued the rollout of online data protection training to inductees throughout 2022 which included three learning modules: GDPR Awareness Training, Information in the Workplace and Information Security Awareness Training.

Whistleblowing

Annual report of Protected Disclosures received by Inland Fisheries Ireland – 2022



ICT

Bradán

Public consultation undertaken in 2022. Project Manager and Business Analysis recruited and requirement analysis to be undertaken in early 2023.

Spotlight – Performance Development Review 2022

In 2019, a Performance Management Development System (PMDS) design team of 14 volunteer staff was created with the objective of delivering a new performance management system for IFI. The primary focus of this new Performance Development Review (PDR) is to ensure conversations between line managers and staff take place regularly throughout the course of the year. 2022 was the first full year of the new PDR system. The form is easier to complete and identify staff training gaps.

Figure: Timing of PDR through the year



Case Study - Irish Language Scheme

During 2022 IFI were developing its **Irish language scheme**. A pop-up Gaeltacht workshop has taken place with a focus group. In addition, a public consultation has also taken place. An information session which was facilitated by the Department of the Environment, Climate and Communications and An Coimisinéir Teanga was attended in July. In August and September preparation work commenced on the new regulations regarding advertising and information sessions from both the Office of Government Procurement and An Coimisinéir Teanga were attended. An internal working group worked on creating a new system within IFI for translation services and advertising. An Irish Language Scheme for the organisation was completed and approved by the Board in December 2022.





9

Higher Level Objective 07: Innovation

HARNESS THE POWER OF INNOVATION TO CONTINUE TO DELIVER A MODERN FISHERIES SERVICE





Higher Level Objective 07: Innovation

HARNESS THE POWER OF INNOVATION TO CONTINUE TO DELIVER A MODERN FISHERIES SERVICE

During 2022 an Innovation Working Group was formed to support and progress innovation within the organisation. It was made up of staff from a mix of divisions and disciplines.

An "Ideas Bank" was created to receive innovative suggestions from staff and following a vote by the working group, the most popular projects were identified for qualification for the Public Service Innovation Fund (PSIF). Not all proposals met the funding criteria, some were considered to have significant merit on the basis of their alignment with IFI's objectives.

Public Service Innovation Fund (PSIF)

The selected winning project sets out the development of an IFI Gaeltacht supported by a virtual environment (using tools such as Yammer and other online tools - learning, interaction and chat tools). The panel selected this project to go forward as it best meets the criteria set forth in the PSIF. Particularly bearing in mind the new Irish Language Regulations put significant Irish language requirements on staff and IFI and that all public sector organisations will be required to meet the challenge, this project is transferable, and will add value to the public users of IFI.

SMART BETS

This is a project judged to be the best project but falling outside the categories of the PSIF but deemed relevant to IFI and aligns with its values, vision and mission.

There were 9 projects submitted under SMART BETS and these were voted on by IFI staff with the winner being a project 'Create one central internal IFI database of all fish related data from research section / local RBDs etc. This should include geo-referenced data from WFD fish monitoring, 5-minute Catchment Wide Electro Fishing (CWEF) and electro fishing (e/f) data obtained from Section 14 authorisations. It could also potentially include fish kill data, habitat surveys, barriers, redd data etc.'

The Innovation Strategy

The Innovation Strategy is closely aligned with the corporate plan to promote organisation agility, improve efficiency, communications, and public service delivery to sustainably develop, improve and protect fish habitats. The Innovation Strategy was developed and drafted by the Innovation Working Group and approved by the Board in December 2022.

Case Study showing Inland Fisheries Ireland innovative outlook and delivery of services.

In 2022, IFI partnered with Energy Elephant, a company which developed an intelligent energy management platform for IFI. By gathering a considerable amount of historic energy data usage, a baseline was developed from which IFI can measure progress. With support from within IFI and a grant of €36,400 from the Public Service Innovation Fund (PSIF) which contributed

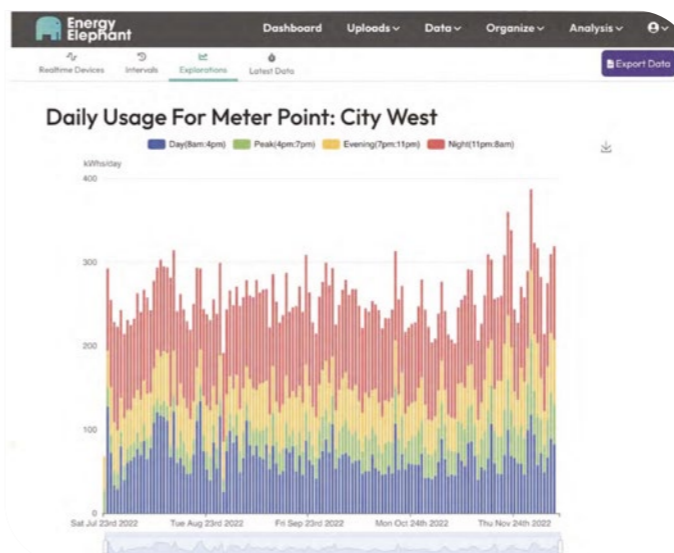
to hardware, software and maintenance costs of the new platform, IFI now have a live dashboard which shows real time energy usage and on which sites/ locations.

The platform immediately identified our energy blackspots such as sites with old boilers, single glazed windows etc. Armed with this data business cases were put forward for the required upgrades at the identified sites, with the live dashboard showing improvements in real time after upgrades completed. For example one property after energy saving improvements showed energy usage 60% lower than previously

recorded. The payback is fantastic as IFI are cutting down on energy usage, carbon footprint and costs.

Figure: Daily Usage for Meter Point Citywest using Energy Elephant Live Dashboard

Insight: This graph from the Energy Elephant dashboard shows the daily usage in real-time in kWh use, covering day time (8am-4pm), peak-time (4pm-7pm) and evening time (7pm-11pm). This data gives building managers an insight into where energy usage can be reduced.



Glossary



Iascach Intíre Éireann
Inland Fisheries Ireland

Glossary

Term	Description
AA	Appropriate Assessment
Acoustic Telemetry	Tagging fish with sound-emitting devices that are detected by listening stations
Algal bloom	The overgrowth of microscopic algae or algae-like bacteria in fresh, salt, or brackish waters
ARC	Audit and Risk Committee
C&R	Catch-and-release
Citizen science	The collection of data relating to the natural world by members of the general public, typically as part of a collaborative project with professional scientists
Coarse fishing	Any freshwater fish other than salmon and trout.
DAF	Dormant Accounts Fund
DECC	Department of the Environment, Climate and Communications
DPIA	Data Protection Impact Assessments
DPO	Data Protection Officer
Elasmobranchs	A group of marine fish that have cartilage-based skeletons e.g. sharks, rays, and skates
Electrofishing	A fishing technique that uses direct electricity to affect the movements of nearby fish so that they swim toward the current, where they can be caught; this technique is commonly used by scientists to survey rivers and assess what fish are present
ERBD	Eastern River Basin District
EV	Electric vehicle
Finfish aquaculture	Farming of fish with fins (fish farming)
Finnock	Sea trout that migrates to sea between April and June, and returns to freshwater to spawn after the summer migration
Fish stocks	The living resources in a particular fish species community or population that are self-sustaining.

Great Western Lakes	The seven lakes within the 'western lakes' groupings are: Loughs Corrib, Mask, Carra, Cullin, Conn, Sheelin and Arrow
Grilse	A salmon that has returned to fresh water after a single winter at sea
Hydroacoustics	The study and use of sound in water. Hydroacoustics also describes the use of sound (sonar) to monitor fish and other underwater features. An array of hydroacoustic receivers is a series of listening stations, listening for fish tagged with an acoustic (sound transmitting) tag
IFI	Inland Fisheries Ireland
Kelt	A salmon that has recently spawned and is usually in poor condition
NASCO	North Atlantic Salmon Conservation Organisation
NPWS	National Parks and Wildlife Service
MDP	Management Development Programme
MSU	Mobile Support Unit
NIS	Natura Impact Statements are reports comprising the scientific examination of a plan or project and the relevant European Site or European Sites, to identify and characterise any possible implications of the plan or project individually or in combination with other plans or projects in view of the conservation objectives of the site or sites, and any further information including, but not limited to, any plans, maps or drawings, scientific information or data required to enable the carrying out of an Appropriate Assessment.
NSAD	National Strategy for Angling Development (NSAD) scheme
NWRBD	North Western River Basin District
OCAG	Office of the Comptroller and Auditor General
ORIS	Outdoor Recreation Infrastructure Scheme
OPW	Office of Public Works
Parr	A young salmon (or trout) between the stages of fry and smolt, distinguished by dark rounded patches evenly spaced along its sides.
PDR	Performance and Development Review
PMDS	Performance Management Development System

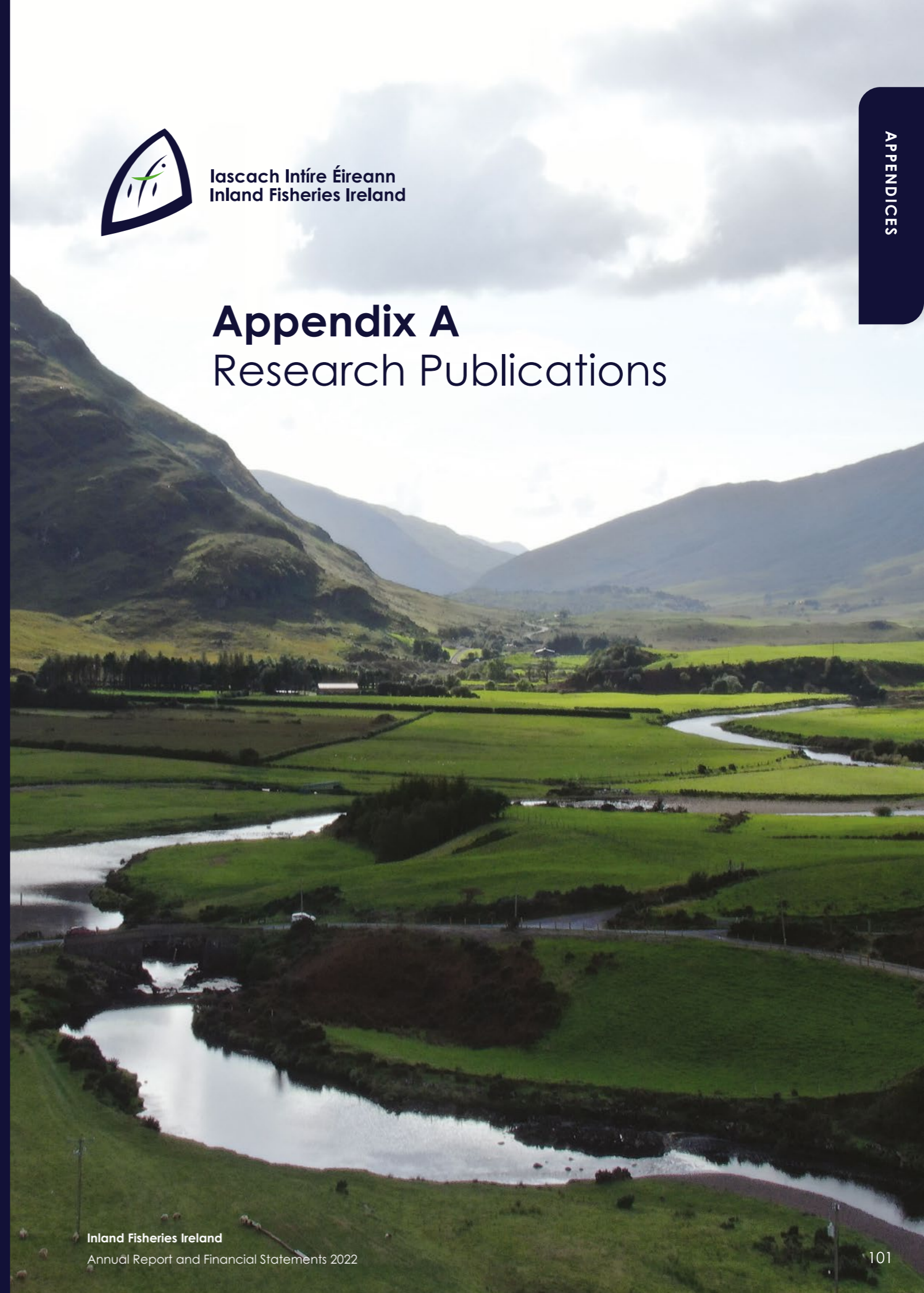
PMO	Projects Management Office
PPE	Personal protective equipment, commonly associated with COVID-19 safety measurements
PV/Imagevoltaics	The direct conversion of light into electric power using semiconducting materials such as silicon; used in panels to generate electricity for lighting etc.
PWC	Personal Water Craft such as a kayak or jet ski
R&D	Research and development
RBD	River Basin District
River hydromorphology	The physical characteristics of a river e.g. flow regime, sediment transport. Examples of alterations to natural hydromorphology are channelisation and man-made weirs
SAR	Subject Access Request
SEAI	Sustainable Energy Authority of Ireland
SERBD	South Eastern River Basin District
Smolt	A young salmon (or trout) after the parr stage, when it becomes silvery and migrates to the sea for the first time
Spring salmon river	A river that receives salmon between January and May. These salmon are generally larger as they spend more than one winter at sea
SRBD	Shannon River Basin District
SSTRCPF	Salmon and Sea Trout Rehabilitation, Conservation and Protection Fund
State fisheries	Inland Fisheries Ireland owns a wide variety of fisheries in locations all across Ireland, where there is a fishery, there is a right to fish and Inland Fisheries Ireland owns the fishing rights to a wide range of these fisheries in Ireland.
SWRBD	South Western River Basin District
TRaC	Transitional and coastal waters
Transitional waters	Waters that are influenced by both tidal and freshwater flows e.g. estuaries, fjords and lagoons
WFD	Water Framework Directive: an important piece of environmental legislation which aims to improve water quality. It was given legal effect in Ireland by the European Communities Regulations 2003
WRBD	Western River Basin District

Appendices

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Appendix A Research Publications



Appendix A: Research Publications

ICES. 2022. Working Group on North Atlantic Salmon (WGNAS). ICES Scientific Reports. 4:39. 39 pp. <http://doi.org/10.17895/ices.pub.19697368>
Publications – Data and Statistics

Shephard, S., List, C. J., & Arlinghaus, R. (2022). Reviving the unique potential of recreational fishers as environmental stewards of aquatic ecosystems. *Fish and Fisheries*, 00, 1– 13. <https://doi.org/10.1111/faf.12723>

Shephard, S., Edwards, K., George, S., Joseph, E., James, S., David, O., Persaud, A., Watson, L. C., & Van Vliet, N. (2022). Community-based monitoring, assessment and management of data-limited inland fish stocks in North Rupununi, Guyana. *Fisheries Management and Ecology*, 00, 1– 13. <https://doi.org/10.1111/fme.12604>

de Castro, F., Kraak, S. B. M., Shephard, S., Sadykov, A., Reid, D. G., & Farnsworth, K. D. (2022). Move and you're dead: commercial trawl fisheries select for fish that don't move far, *ICES Journal of Marine Science*, Volume 79, Issue 6, August 2022, Pages 1742–1752, <https://doi.org/10.1093/icesjms/fsac104>

Millane, M., Gargan, P. and Byrne, M. (2022). Managing Red Skin Disease in Ireland. In: Whelan, K. and Mo, T.A. (Eds). Pink Salmon and Red Skin Disease Emerging Threats for Atlantic Salmon. Blue Book Series, no. 40. Atlantic Salmon Trust, Scotland. 58pp.

ICES. 2022. Distribution and abundance of pink salmon across the North Atlantic. In Report of the ICES Advisory Committee, 2022. ICES Advice 2022, sal.oth.pink. <https://doi.org/10.17895/ices.advice.21020050>

TEGOS (2022). The Status of Irish Salmon Stocks in 2021 with Precautionary Catch Advice for 2022. Annual report of the Technical Expert Group on Salmon to the North-South Standing Scientific Committee for Inland Fish. 54 pp.

O'Leary, C., Healy, S., Cruikshanks, R., Kelly, K., & Gargan, P. (2022). Assessment of the environmental drivers of European glass eel (*Anguilla anguilla*) recruitment in transitional waters. *Environmental Biology of Fishes*, 105(9), 1203-1217.

O'Briain, R., Shephard, S., McCollom, A., O'Leary, C., & Coghlan, B. (2022). Plants as agents of hydromorphological recovery in lowland streams. *Geomorphology*, 400, 108090.

ICES (2022): Joint EIFAAC/ICES/GFCM Working Group on Eels (WGEEL). ICES Scientific Reports. Report. <https://ices-library.figshare.com/search?q=+Joint+EIFAAC%2FICES%2FGFCM+Working+Group+on+Eels+%28WGEEL%29.+ICES+Scientific+Reports>

Barry, J., Radinger, J., Coyne, J., Connor, L., Kelly, S., and Kelly, F.L. (2022). The vulnerability of Irelands Freshwater Fish to Climate Change. *Fisheries Management and Ecology*, DOI: [10.1111/fme.12606](https://doi.org/10.1111/fme.12606)

Bruen, M., Hallouin, T., Christie, M., Matson, R., Siwicka, E., Kelly, F., Bullock, C., Feeley, H.B. and Kelly-Quinn, M. (2022). A Bayesian Modelling Framework for Integration of Ecosystem Services into Freshwater Resources Management. *Environmental management*, 69, 781-800.

Green, A., Honkanen, H.M., Ramsden, P. et al. Evidence of long-distance coastal sea migration of Atlantic salmon, *Salmo salar*, smolts from northwest England (River Derwent). *Animal Biotelemetry* **10**, 3 (2022). <https://doi.org/10.1186/s40317-022-00274-2>

Kennedy, R. J., Barry, J., Roche, W., Rosell, R., & Allen, M. (2022). In-river behaviour and freshwater return rates of sea trout, *Salmo trutta* L., from two coastal river populations. *Journal of Fish Biology*, 101(4), 1008– 1020. <https://doi.org/10.1111/jfb.15162>

Barry, J., Kennedy, R., Rosell R. & Roche W. (2022). The Marine Migrations of Salmon and Sea Trout. MANAGING A MOVING TARGET. Sea Trout Smolt Salmon Smolt Spring Smolt Migration River to Sea (2022). Poster

Ryan, D., Wogerbauer, C. and Roche, W. K. (2022). Otolith microchemistry to investigate nursery site fidelity and connectivity of juvenile European sea bass in Ireland. *Mar Ecol Prog Ser* :MFCav2. <https://doi.org/10.3354/meps14185>



Iascach Intíre Éireann
Inland Fisheries Ireland

Appendix B

Statement of Internal Control and Financial Statements, Year End to 31 December 2022

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General Information

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Bank of Ireland

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Liam Keane & Partners Solicitors

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Governance Statement and Board Members' Report

The Board of Inland Fisheries Ireland was established under Section 6 of the Inland Fisheries Act 2010. The functions of the Board are set out in Section 7 of this Act. The Board is accountable to the Minister for the Environment, Climate and Communications and is responsible for ensuring good governance and that the principal functions of the agency as set out under Section 7, are performed. The Board performs this task by setting strategic objectives and taking strategic decisions on all key business issues. The regular day-

to-day management, control and operation of Inland Fisheries Ireland are the responsibility of the Chief Executive Officer (CEO) and the senior management team. Their focus is on delivering on the broad strategic direction set out by the Board, ensuring that all Board members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of Inland Fisheries Ireland.

Governance

The work and responsibilities of the Board are set out in the 'Code of Business Conduct for the Board of IFI'. Matters specifically reserved for Board decision are set out in 'Matters for Decision for the Board'.

Standing items considered by the Board include:

- Declaration of interests
- Climate Action
- Setting Board Strategy
- Reports from committees
- Financial reports/management accounts
- Performance reports
- Reserved matters, and
- Risk

Section 46 of the Inland Fisheries Act 2010 requires the Board of Inland Fisheries Ireland to keep, in such form as may be approved by the Minister for the Environment, Climate and Communications (DECC) with consent of the Minister for Public Expenditure and Reform (DPER), all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of Inland Fisheries Ireland is required to:

- Select suitable accounting policies and apply them consistently,
- Make judgements and estimates that are reasonable and prudent,

- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that it will continue in operation, and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Board is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with Section 46 of the Inland Fisheries Act 2010. The maintenance and integrity of the corporate and financial information on Inland Fisheries Ireland's website is the responsibility of the Board.

The Board is responsible for approving the annual budget and business plan, this was completed at its meeting on 8 March 2022.

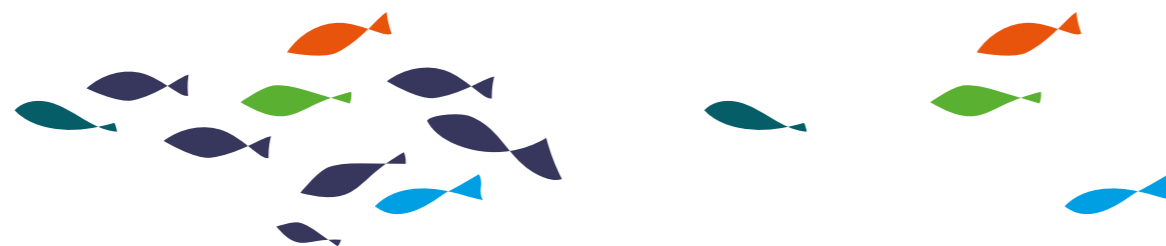
The Board is also responsible for safeguarding its assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COVID 19

Measures implemented in 2020 and 2021 in relation to implementing government advice and mitigations in terms of health and safety, operational, finance and compliance risk continued where required in 2022.

A budgetary review for the first six months, was undertaken by the Executive in July of 2022.

On behalf of IFI, in their capacity as Appointees under s18(5) of the Inland Fisheries Act 2010, the appointees consider that the financial statements of Inland Fisheries Ireland give a true and fair view of the financial performance of the financial position of Inland Fisheries Ireland at 31 December 2022.



Board Structure

The Inland Fisheries Act 2010 provides that the Board of Inland Fisheries Ireland consists of 10 members, 8 ordinary non-executive members, the staff nominee, an ordinary executive member and the CEO an ex-officio executive member with full participation and voting rights. The staff nominee is appointed by the Minister under **Section 13** of the Inland Fisheries Act 2010. The Chairman, non-executive members of the Board and the staff representative are appointed for up to an initial period of five years. No Board appointments were made in 2022. The Board meets no less than six times a year and met 13 times in 2022.

There were three resignations from the Board in 2022 and two in January

2023. Under s.18(1)d of the Inland Fisheries Act 2010, Minister Eamon Ryan TD removed the remaining members of the Board, on a 'no fault' basis, on 14 February 2023, appointing two persons, under s.18(5) of the Inland Fisheries Act 2010, to perform the functions of IFI for a period of up to 6 months, pending the reconstitution of the IFI Board. These appointees were also tasked with progressing protected disclosures received by the organisation during 2022 and initiating an external review of governance within IFI. The s.18 Appointees, Mr Tom Barry and Mr Seamus Neely are the signatories to these statements. The term of appointment for the S.18 Appointees was extended to 15th January 2024.

Board Member Listing

Position	Name	(Re-) Appointed	Term End
Chair	Fintan Gorman	10/09/2018	28/04/2022 ¹
Chair	Frances Lucy	07/12/2020	11/01/2023 ^{1,3}
Staff	Seán Coady	07/12/2020	14/02/2023 ²
Ordinary	Patrick Gibbons	16/02/2021	14/02/2023 ²
Ordinary	Bernadette Orbinski Burke	01/07/2021	19/01/2023 ¹
Ordinary	Michael McGreal	22/03/2019	14/02/2023 ²
Ordinary	Seamus Boland	22/03/2019	30/04/2022 ¹
Ordinary	Marie Louise Heffernan	01/05/2019	18/10/2022 ¹
Ordinary	Fiona Walsh	12/07/2019	14/02/2023 ²
Ex-officio	Francis O'Donnell	29/11/2020	14/02/2023 ²

¹ Resigned from Board

² Removed from Board under s.18 of the Inland Fisheries Act 2010, on a 'no fault' basis

³ Appointed Chair 11 May 2022, following the resignation of F. Gorman

One standing committee, and five other sub-committees are as follows;

Audit and Risk Committee (Standing):

comprises five Board members. The role of the Audit and Risk Committee (ARC) is to support the Board in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARC is independent from the financial management of the organisation. In particular, the ARC ensures that the internal control systems including audit activities are monitored actively and independently. The ARC reports to the Board following each of its meetings, and formally in writing annually, in the form of the 'Annual Report of the Audit & Risk Committee'.

Members of the **Audit and Risk Committee during 2022** were:

Position	Name	(Re-) Appointed	Term End
Chair	Bernadette Orbinski Burke	27/06/2019	30/09/2022 ¹
Ordinary	Marie Louise Heffernan	25/09/2020	30/08/2022 ⁴
Ordinary	Fiona Walsh	16/04/2020	14/02/2023 ²
Ordinary	Frances Lucy	01/03/2021	04/05/2022 ³
Ordinary	Patrick Gibbons	25/03/2021	30/09/2022 ²

¹ Resigned from Board

² Removed from Board under s.18 of the Inland Fisheries Act 2010, on a 'no fault' basis

³ Ceased membership when appointed Board Chair

⁴ Resigned from committee

There were five meetings of the ARC in 2022; the CEO, Head of Finance and Finance Director are standing invitees to each meeting. For the final meeting of the year, the Board Chair invited both B. Orbinski Burke and P. Gibbons to attend by exception (due to the fact that vacancies on the committee were not filled in Q4 of 2022).

Joint Fish Farm Working Group:

this committee was formed in September 2016. This working group was established following a joint meeting between the Board of Inland Fisheries Ireland, the Trout Angling Federation of Ireland (TAFI) and the National Anglers Representative Association (NARA) in relation to the organisation's trout production facilities.

Members of the **Joint Fish Farm Working Group during 2022** were:

Position	Name	(Re-)Appointed	Term End
Chair	Fintan Gorman	29/09/2016	28/04/2022 ¹
Chair	Prof. Frances Lucy	29/09/2016	11/01/2023 ¹
Executive	Francis O'Donnell	02/11/2020	
Executive	Mr Pat Doherty (Head of Finance)	29/09/2016	
Executive	Dr Cathal Gallagher (Head of R&D)	29/09/2016	
TAFI* Rep	Martin Kinneavy	29/09/2016	
TAFI* Rep	Eamonn Moore	29/09/2016	
NARA** Rep	Michael Callaghan	29/09/2016	
NARA** Rep	Pat Foley	29/09/2016	

* Trout Anglers Federation of Ireland

** National Anglers Representative Association

¹ Resigned from Board

There was one meeting of the Fish Farm Working Group in 2022.

Fish Farm Project Steering Group:

this steering group was formed in July 2022 for the purpose of supporting IFI with expertise and advice in the development of a modern Fish Farm facility at its current fish farm in Roscrea, Co. Tipperary.

Members of the **Fish Farm Project Steering Group during 2022** were:

Position	Name	Appointed	Term End
Chair	Prof. Frances Lucy	July 2022	11/01/2023 ¹
Executive	Francis O'Donnell	July 2022	
Executive	Mr Pat Doherty (Head of Finance)	July 2022	
Executive	Dr Cathal Gallagher (Head of R&D)	July 2022	
Executive	Ms Suzanne Campion	July 2022	
BIM*	Mr Damien Toner	July 2022	

¹ Resigned from Board

* Bord Iascaigh Mhara

There were three meetings of the Fish Farm Project Steering Group in 2022.

Strategic Human Resources Sub-committee:

this committee was formed in August 2019, with the primary purpose of overseeing the development of a Strategic Human Resources Plan.

Members of the **Strategic Human Resources Sub-committee during 2022** were:

Position	Name	Appointed	Term End
Chair	Seamus Boland	06/08/2019	30/04/2022 ¹
Ordinary	Michael McGreal	06/08/2019	30/08/2022 ²
Executive	Francis O'Donnell (CEO)	29/11/2020 ³	
Executive	Róisín Bradley	27/11/2019	

¹ Resigned from Board

² Removed from Board under s.18 of the Inland Fisheries Act 2010, on a 'no fault' basis

³ Date of appointment as CEO

There were no meetings of this sub-committee during 2022.

Property Sub-committee:

this committee was formed in November 2020, with a primary purpose to oversee the preparation and delivery of an annual Property Optimisation Plan for IFI.

Members of the **Property Sub-committee during 2022** were:

Position	Name	Appointed	Term End
Ordinary	Michael McGreal	12/11/2020	14/02/2023 ¹
Executive	Seán Coady	12/11/2020	14/02/2023 ¹
Ordinary	Patrick Gibbons	26/05/2021	14/02/2023 ¹
Executive	Francis O'Donnell (CEO)	29/11/2020	14/02/2023 ¹

¹ Removed from Board under s.18 of the Inland Fisheries Act 2010, on a 'no fault' basis

There were two meetings of this sub-committee during 2022.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and committee meetings for 2022 is set out in Note 7 of the Financial Statements for 2022. This includes the fees and expenses received by each member: Two Board members, Professor Frances Lucy and Seán Coady did not receive a Board fee under the One Person One Salary (OPOS) principle.

Key Personnel Changes in 2022

Mr Barry Fox was appointed as Head of Operations on 18 July 2022 performing the role previously performed by Dr Greg Forde.

Disclosures Required by the Code of Practice for the Governance of State Bodies 2016

The Board is responsible for ensuring that IFI has complied with the requirements of the Code of Practice for the Governance of State Bodies ('the Code'), as published by the Department of Public Expenditure, NDP Delivery and Reform (DPENDPDR) in August 2016. The following disclosures are required by the Code.

Employee Short-term Benefits

There were 73 employee short-term benefits in excess of €60,000.

See [Note 6](#) of the Financial Statements.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions. See [Note 5a](#) of the Financial Statements.

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

Remuneration and Other Pay Costs	2022	2021
	€	€
Travel & subsistence – National	953,614	715,935
Travel & subsistence – International*	23,588	8,908
	977,202	724,843

No international travel and subsistence payments were made for travel undertaken by non-executive Board members.

Legal Costs and Settlements

Legal Fees are for prosecution cases under fisheries legislation and corporate legal advice. Total legal costs in 2022 for prosecution cases were €191,142. IFI instigated a Judicial Review of the Granting of an Aquaculture Licence - Shot Head, Bantry Bay, Co. Cork; costs for this process during 2022 were €150,425. The cost of corporate legal advice was €117,388.

Hospitality Expenditure

Hospitality Expenditure	2022	2021
	€	€
Staff hospitality	8,394	7,100
Client hospitality		2,050
	8,394	9,150

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) as updated and has put procedures in place to ensure compliance with the Code. Inland Fisheries Ireland was in full compliance with the Code of Practice for the Governance of State Bodies for the period 2022.

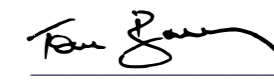
On Behalf of IFI



Seamus Neely

22nd November 2023

Date



Tom Barry

22nd November 2023

Date



Comptroller and Auditor General Report

Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Inland Fisheries Ireland

Opinion on the financial statements

I have audited the financial statements of Inland Fisheries Ireland for the year ended 31 December 2022 as required under the provisions of section 46 of the Inland Fisheries Act 2010. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of Inland Fisheries Ireland at 31 December 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Inland Fisheries Ireland and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

Inland Fisheries Ireland has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Governance concerns

The Chairperson of the Board of Inland Fisheries Ireland resigned in April 2022. A new Chairperson was appointed in May 2022 and resigned in January 2023. There were a further four resignations from the Board during 2022 and in January 2023. As a result, the Board became unable to reach the required quorum to meet and to make decisions.

In accordance with the provisions of the Inland Fisheries Act 2010, the Minister for the Environment, Climate and Communications removed the remaining Board members on a 'no fault' basis in February 2023, and appointed two persons under section 18 of the Act to perform the functions of Inland Fisheries Ireland pending the reconstitution of the Board. The appointees were also required to progress the handling of a number of disclosures received by Inland Fisheries Ireland during 2022, and to initiate an external review of governance within Inland Fisheries Ireland.

The statement on internal control discloses that the governance review is nearing completion. The term of appointment of the section 18 appointees has been extended to 15 January 2024.

Reviews of internal control issues

The statement on internal control discloses information about a number of significant internal control matters that resulted in the commissioning of reviews and reports. The statement on internal control outlines the status of these reviews at the date of signing of the financial statements.

Aasleagh lodge and cottages

The statement on internal control discloses information on the findings of an internal audit review on the utilisation of Aasleagh Lodge and Cottages in the period from August 2014 to July 2022 and the processes adopted by IFI to enter into lease arrangements for the operation of the property. The review highlighted a number of significant weaknesses including shortcomings in the operator selection process adopted. The statement also sets out the steps taken or planned by the Board to address these matters.

Prosecution of offences

The statement on internal control discloses that certain prosecution cases have been withdrawn following legal advice in relation to the authorisation of staff to prosecute offences.

Seamus McCarthy
Comptroller and Auditor General
29 November 2023

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under section 46 of the Inland Fisheries Act 2010
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Following resignations from the Board in 2022 and 2023, the Minister for the Environment, Climate and Communications in accordance with the section 18 of the Inland Fisheries Act 2010 removed the remaining board members in February 2023 and appointed two persons to perform Inland Fisheries Ireland's functions, pending the reconstitution of the Board.

Responsibilities of the Comptroller and Auditor General

I am required under section 46 of the Inland Fisheries Act 2010 to audit the financial statements of Inland Fisheries Ireland and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on Inland Fisheries Ireland's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause Inland Fisheries Ireland to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

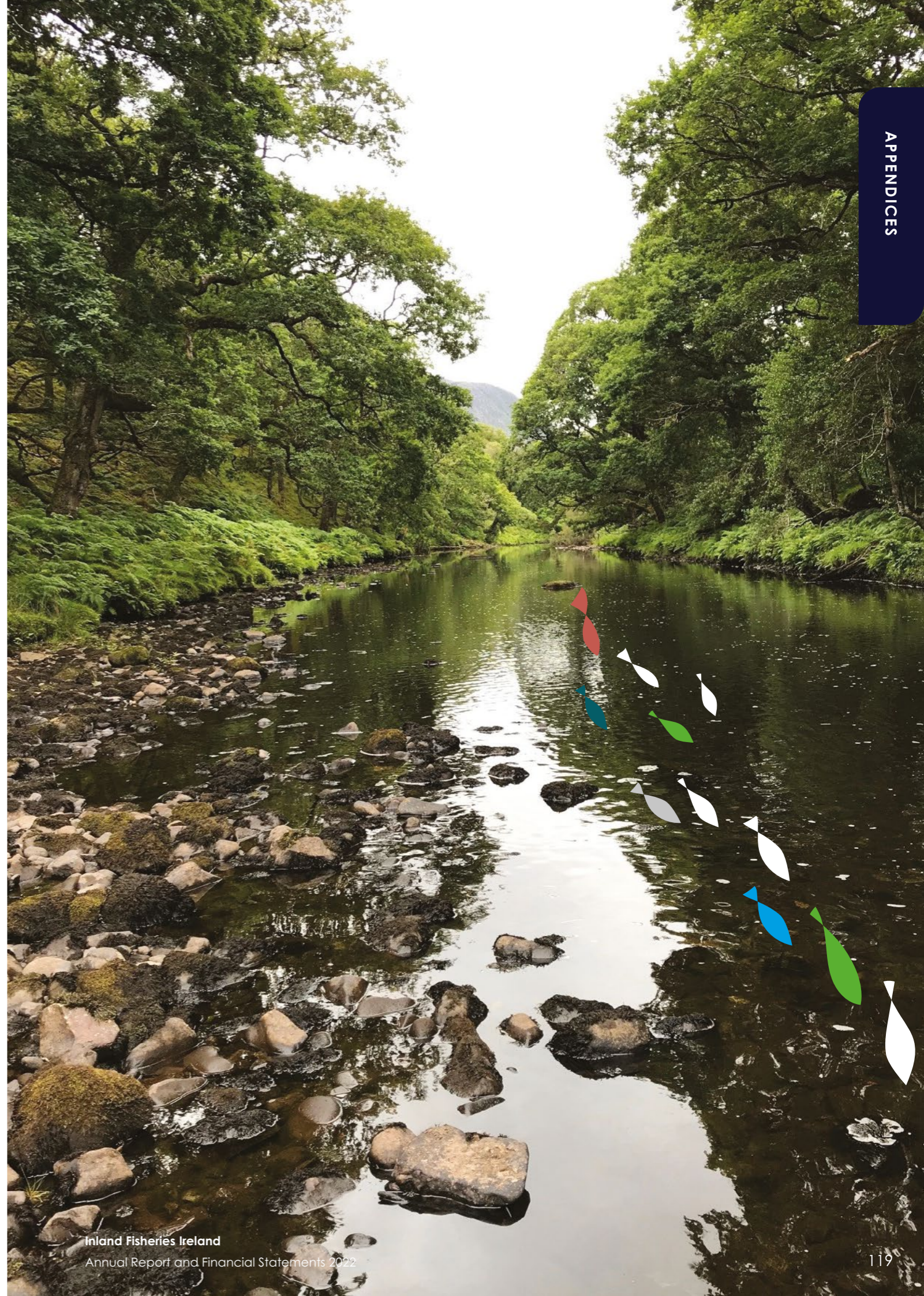
My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.



Statement of Internal Control

Scope of Responsibility

On behalf of IFI, we acknowledge the Board's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016) as updated.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure NPD Delivery and Reform (DPENDPDR), has been in place in IFI for the year ended 31 December 2022 and up to the date of approval of the financial statements.

Capacity to Handle Risk

During 2022, IFI had an Audit & Risk Committee (ARC) comprising of five Board members with members skills sets incorporating governance, legal, financial and audit expertise. The ARC met five times in 2022. IFI has outsourced its internal audit function, and the Internal Auditor conducts a programme of work agreed with the ARC and approved by the Board.

IFI has developed a Risk Management Policy which sets out the risk management processes in place and details the roles and responsibilities of staff in relation to risk. All senior staff, with their teams, are expected to work within this policy, to ensure that emerging risks and control weaknesses are notified and addressed accordingly, and to assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

Inland Fisheries Ireland has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing Inland Fisheries Ireland and these have been identified, evaluated and graded according to their significance. The register is reviewed by the ARC on at least a quarterly basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. It is confirmed that a control environment containing the following elements is in place;

- Procedures for all key business processes have been documented
- Financial responsibilities have been assigned at management level
- There is an appropriate budgeting system with an annual budget which is kept under review by senior management
- There are systems aimed at ensuring the security of the information and communication technology systems
- There are systems in place to safeguard assets, and
- Control procedures over grant

funding to applicants have been implemented. These ensure adequate approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes. Control deficiencies are communicated to those responsible for taking corrective action and to management and the Board. It is confirmed that the following ongoing monitoring systems are in place;

- Key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified,
- Reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- There are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Procurement

We confirm that IFI has procedures in place to ensure compliance with current procurement rules and guidelines. Inland Fisheries Ireland complied with those procedures with the following exceptions: during 2022 there was 1 purchase deemed non-compliant amounting to €1,362.

Review of Effectiveness

It is confirmed that Inland Fisheries Ireland has procedures to monitor the effectiveness of its risk management and control procedures. Inland Fisheries Ireland's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work, and the senior management within IFI responsible for the development and maintenance of the internal financial control framework.

COVID-19

COVID-19 continued to have a significant effect on the activities of Inland Fisheries Ireland during 2022. A hybrid working programme was piloted and subsequently launched during the period.

It is confirmed that the s.18 Appointees in their performance of the functions of IFI, concluded an annual review of the effectiveness of the internal controls for 2022 on 19 April 2023.

Internal Control Issues

Matters addressed in the Senior Counsel's Review of IFI Board

Disclosed in the 2021 Statement of Internal Control (SIC), that during 2022, the Minister for the Environment, Climate and Communications, Eamon Ryan TD, under section 18(3) of the Inland Fisheries Act 2010 appointed Conleth Bradley, Senior Counsel, to undertake a review of the operations of the Board of IFI. The reasons for the review were in relation to the following:

- 1) An alleged unauthorised confidential disclosure
- 2) Collective responsibility – The Board decision-making processes
- 3) Internal and external communications – How correspondence for the Board is processed.
- 4) Relationship between the Board and the Executive.

The full report can be found [here](https://www.gov.ie/en/publication/cfbec-independent-review-of-the-board-of-inland-fisheries-ireland/) or at the website <https://www.gov.ie/en/publication/cfbec-independent-review-of-the-board-of-inland-fisheries-ireland/>

The recommendations were welcomed by the then Board and Executive of IFI.

A number of recommendations from the report have been implemented. A comprehensive Governance Review of IFI has been commissioned during 2023. It is being conducted by Ernst & Young (EY) and is scheduled to be concluded in the coming weeks. The remaining recommendations from the Conleth Bradley Review will be considered for implementation having regard to the findings of the governance Review currently nearing completion.

The delay in implementation has arisen as subsequent to the report, in February 2023, following a number of resignations, the Minister removed the remaining members of the Board of IFI on a no-fault basis.

Dormant Accounts Fund (DAF)

The matter was disclosed in the 2021 SIC. IFI was awarded a total of €1,579,250 from the DAF of which €1,180,253 was drawn down by IFI. As noted in the 2021 SIC, €28,280 was refunded to DAF on the basis of the findings of the audit and the above drawdown is net of the refund. IFI is satisfied that this matter is resolved.

Maugherow Sea Angling Club

This matter was disclosed in the 2021 SIC. This disclosure arose from allegations that the club was not in existence at the time of the Dormant Accounts funding being granted. An internal audit has been completed and the Comptroller and Auditor General has been furnished with a copy of the report. The report made a number of recommendations which have been adopted by IFI resulting in the development of a Policy for Grant Management, the performance of a root cause analysis and further monitoring. In respect of the allegation that the club was not in existence at the time of funding being granted, the report states that 'the applicant was a new club' at the time of the application. It also states that the club 'did not have appropriate governance and administrative structures' in place and on that basis would appear not to have been eligible to receive funding of €4,000 under the stated terms of the AFA funding programme. The club is now formally established, and in the view of the IFI, is making and continues to make a positive contribution in the North-West to the target group concerned.

IFI considers that this capacity has been largely enabled as a result of the assistance provided at the time by an angling federation who purchased the equipment, provided same to Maugherow Sea Angling Club and were reimbursed on provision of appropriate documentation. IFI considers that this matter is resolved.

Aasleagh Lodge and Cottages

The 2021 SIC refers to the following allegation - Within the correspondence to the Minister of 10th March 2022 an allegation was also made stating "I believe there are questionable issues relating to the running of Aasleagh Lodge and associated cottages, but I'm experiencing difficulty in obtaining information from both the CEO and the executive."

An internal audit has been completed and adopted by the s.18 Appointees in their performance of the functions of IFI. The Comptroller and Auditor General (C&AG) has been furnished with the report. Implementation of the recommendations is ongoing, and its findings are summarized as follows:

- Limited information available on the tender process for awarding the contract to an IFI staff member because of a missing relevant file. IFI appointed a Procurement Officer and has provided training for the appropriate staff. The addresses this particular finding and the following two.
- Shortcomings in the tender process with increased risk of lack of competitiveness of awarding the contract to a staff member. Further risk of lack of achievement of best value for money.
- Lack of awareness regarding proper management of conflict of interests.

- IFI plans to further develop policies regarding reassessment of properties not in use (in process), disposal of assets (complete), risk management around tender process (complete) and records management in relation to tenders (complete).

Uninsured vehicles

The matter of IFI having 16 uninsured vehicles on fleet during 2021 was disclosed in the 2021 SIC. IFI has updated its insurance policy and a new procedure is in place to prevent any future reoccurrence. IFI awaits the outcome of legal proceedings with regard to this matter.

Protection function of IFI

The allegation of an ineffectual and costly protection activity was disclosed in the 2021 SIC. In response, IFI provided details to the Minister of prosecutions taken for fishery and pollution offences, the number of fixed charge penalty charges and also cautions issued. IFI is satisfied that this matter is resolved.

In October 2023, having regard to legal advice obtained in relation to a technical issue relating to authorisations to prosecute, a number of prosecution cases initiated by IFI were withdrawn.

Management of invasive weed

This matter, which relates to an allegation regarding the management of *Lagarosiphon major* in the West of Ireland, was disclosed in the 2021 SIC. The response detailed the history, the rationale for weed management operations, the various LIFE+ and Research Projects supporting management intervention. IFI is satisfied that this matter is now resolved.

Deployment of the RIB fleet

A full explanation was given in the 2021 SIC including statistics on nets seized and numbers of patrols per Rigid Inflatable Boats (RIB). In addition included in the terms of reference for the Internal Audit of the Watercraft Fleet is the utilisation and VFM of the watercraft fleet. The audit is not complete at this time, and the C&AG will be updated on receipt of final report.

Change of base of CEO

This matter was disclosed in the 2021 SIC. The CEO's base has reverted to Citywest in Dublin and the CEO has repaid subsistence of €1041.08 to reflect base at Citywest.

Vehicle Fleet

The 2021 audit raised the matter of the number of vehicles in the fleet compared to the numbers of staff, especially field staff, the ratio in their view seemed high. This matter has been addressed in the 2021 SIC and is under constant review by the recently appointed fleet manager. It will also be the subject of an internal audit in 2023 and which is not yet completed.

Staff numbers

Sanction of 312 but use of agency staff (based on 14 agency staff in 2021) brings IFI over sanction by 8. This matter has been dealt with in the 2021 SIC. See extract below.

"The majority of the 14 agency staff are carrying out normal day to day operationally required posts (for example, the administration support staff in HR, Communications and Logistics are all agency staff yet these are posts that are critical to the day to day running of these Departments); the priority

for head-counted posts are assigned to operational departments on the basis that we do not have enough "boots on the ground" in the majority of regions to carry out critical operations (IFI's headcount was reduced by over 200 posts in the moratorium years and they have never been replaced) There are only 2 head-counted posts in IFI's ICT Department (1 x Admin Grade 3 and 1 x AP), the rest of the team members are made up of agency staffing; this is solely to do with the salary market rates for these types of specialist IT posts – the current IFI salary scales do not offer the rates of pay necessary to attract the specialist IT skillsets we require (particularly given the fact that we are required to start new entrants to the public sector on point 1 of the pay scale).

A workforce plan drawn up in conjunction with Mazars was sent into the Department in July of 2022 to address the inadequacies of a 312 ECF up to the year 2025. These inadequacies take account of the additional administration burden placed on IFI from EU legislation not only in relation to fish but the aquatic habitat."

Effective 1 January 2023, IFI's ECF was increased to 320. IFI currently has 8 agency staff engaged and has submitted a workforce plan to DECC most recently, in May 2023, to seek a further increase in ECF and reduce agency staff numbers further.

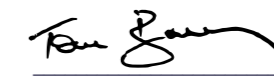
On Behalf of IFI



Seamus Neely

22nd November 2023

Date



Tom Barry

22nd November 2023

Date

Protection Crews Not Discharging their duties.

This matter was disclosed in the 2021 SIC. The matter was addressed through local and national agreements including the introduction of weekly work planners, dedicated HR Business Partner support, performance improvement plans etc. The Heads of HR and Operations maintain regular oversight.

Staff Member using personal vehicle when IFI vehicle is available to attend meetings.

This matter was disclosed in the 2021 SIC. There are currently no known instances of non-compliance with the IFI Travel Policy.

An Garda Síochána investigation

This matter was disclosed in the 2021 SIC. In July 2022, and again in late September 2022 following an internal review, the CEO confirmed that he reported a matter of potential fraud to An Garda Síochána. This investigation is ongoing. Depending on the findings of the investigation, internal controls will be evaluated as required.

INLAND FISHERIES IRELAND

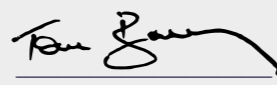
Statement of Income and Expenditure and Retained Revenue Reserves for the 12 months to 31 December 2022

	Notes	2022		2021	
		€	€	€	€
Income					
State and EU Funding					
Oireachtas Grants	2	31,031,573		24,381,407	
Less Single Pension Scheme contributions remitted	14a	(252,263)		(226,154)	
Net deferred funding for pensions	14c	4,204,873	34,984,183	3,285,199	27,440,452
Other Income					
Other	3		5,434,614		4,280,154
Total Income			40,418,797		31,720,606
Expenditure					
Administration	4		6,287,122		5,546,632
Operations	5		33,645,227		31,209,643
			39,932,349		36,756,275
Surplus / (Deficit) for the Year before Appropriations			486,448		(5,035,669)
Transfer from / (to) Capital Account	12		(713,262)		(77,959)
Surplus / (Deficit) for the Year after Appropriations			(226,814)		(5,113,628)
Balance Brought Forward at 01 January			5,672,292		10,785,920
Balance Carried Forward at 31 December			5,445,478		5,672,292

The Statement of Cash Flows and notes 1 to 19 form part of these financial statements.
On Behalf of the Board of Inland Fisheries Ireland


Seamus Neely
Date

22nd November 2023


Tom Barry
Date


22nd November 2023

INLAND FISHERIES IRELAND

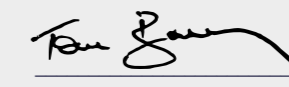
Statement of Comprehensive Income for the 12 months to 31 December 2022

	Notes	2022	2021
		€	€
Surplus / (Deficit) for the Year after Appropriations		(226,814)	(5,113,628)
Experience gains/(losses) on retirement benefit obligations		(4,763,000)	1,501,000
Change in assumptions underlying the present value of retirement benefit obligations		44,166,000	(828,000)
Total actuarial gain/(loss) in the year	14b	39,403,000	673,000
Adjustment to deferred retirement benefits funding		(39,403,000)	(673,000)
Other Comprehensive Income for the year		(226,814)	(5,113,628)

The Statement of Cash Flows and notes 1 to 19 form part of these financial statements.
On Behalf of the Board of Inland Fisheries Ireland


Seamus Neely
Date

22nd November 2023


Tom Barry
Date

22nd November 2023



INLAND FISHERIES IRELAND

Statement of Financial Position as at
31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Property, plant and equipment	9	22,100,476	21,387,214
Current Assets			
Inventory	16	1,700,417	1,672,759
Cash and cash equivalents	17	8,135,788	9,811,807
Receivables	10	2,158,438	1,309,465
		11,994,643	12,794,031
Current liabilities (amounts falling due within one year)			
Payables	11	6,549,165	7,121,740
		6,549,165	7,121,740
NET CURRENT ASSETS /(LIABILITIES)			
		5,445,478	5,672,291
TOTAL ASSETS LESS CURRENT LIABILITIES BEFORE PENSIONS			
		27,545,954	27,059,506
Deferred retirement benefit funding asset	14c	123,393,054	158,591,180
Retirement benefit obligations	14b	(123,393,054)	(158,591,180)
		-	-
TOTAL ASSETS LESS CURRENT LIABILITIES			
		27,545,954	27,059,506
NET ASSETS/(LIABILITIES)			
		27,545,954	27,059,506
Reserves			
Capital account	12	22,100,476	21,387,214
Surplus on Income and Expenditure and retained Revenue Reserves		5,445,478	5,672,292
		27,545,954	27,059,506

The Statement of Cash Flows and notes 1 to 19 form part of these financial statements.

On Behalf of the Board of Inland Fisheries Ireland


Seamus Neely
Date

22nd November 2023


Tom Barry
Date

22nd November 2023


INLAND FISHERIES IRELAND

Statement of Cashflows
for the 12 months to 31 December 2022

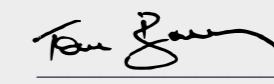
	2022 €	2021 €
Net Cash Flows from Operating Activities		
Excess of Expenditure over Income	486,448	(5,035,669)
Depreciation and Impairment of Fixed Assets	2,452,600	2,060,909
(Increase)/Decrease in Receivables	(848,973)	(488,829)
Increase/(Decrease) in Payables	(572,574)	(317,841)
(Profit) / Loss on disposal of fixed assets	(81,402)	149
Net interest	45,819	28,882
(Increase)/Decrease in Inventory	(27,660)	237,592
Net Cash Inflow/(Outflow) from Operating Activities	1,454,258	(3,514,807)
Cash Flows from Investing Activities		
Payments to acquire Property, Plant & Equipment	(3,193,565)	(2,143,189)
Proceeds from the disposals of Property Plant & Equipment	109,107	4,173
Net Cash Inflow/(Outflow) from Investing Activities	(3,084,458)	(2,139,016)
Cash Flows from Financing Activities		
Net interest	(45,819)	(28,882)
Net Cash Inflow/(Outflow) from Financing Activities	(45,819)	(28,882)
Net Increase / (Decrease) in cash and cash equivalents	(1,676,019)	(5,682,705)
Reconciliation of net Cash Inflow/(Outflow) to movement in net funds		
Increase / (Decrease) in cash	(1,676,019)	(5,682,705)
Cash and cash equivalents at the beginning of the year	9,811,807	15,494,512
Cash and cash equivalents at the end of the year	8,135,788	9,811,807

The Statement of Cash Flows and notes 1 to 19 form part of these financial statements.

On Behalf of the Board of Inland Fisheries Ireland


Seamus Neely
Date

22nd November 2023


Tom Barry
Date

22nd November 2023

Notes to the Financial Statements

For the year ended 31 December 2022

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by Inland Fisheries Ireland are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

Inland Fisheries Ireland was set up under the Fisheries Act 2010 with a head office at 3044 Lake Drive, Citywest Business Campus, Dublin 24, D24 CK66.

Inland Fisheries Ireland primary objectives are to protect, manage and conserve Ireland's inland fisheries resource.

Inland Fisheries Ireland is a Public Benefit Entity (PBE).

b) Statement of Compliance

The financial statements of Inland Fisheries Ireland for the year ended 31 December 2022 have been prepared in compliance with the applicable legislation, and with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

c) Basis of Preparation

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are

measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for the Environment, Climate and Communications with the concurrence of the Minister for Public Expenditure, NDP Delivery and Reform under the Inland Fisheries Act 2010. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to Inland Fisheries Ireland's financial statements.

d) Revenue

Oireachtas Grants

Income from Oireachtas Grants is accounted for on a cash receipts basis.

Income from the Department of Rural and Community Development under its Rural Recreation scheme is accounted for on an accruals basis.

Income from the Department of the Environment, Climate and Communications in respect of National Strategy for Angling Development (NSAD) and the Eel Fisherman Support Scheme are accounted for on an accruals basis.

All other income received is accounted for on an accruals basis.

Refunds of grants paid

Grants paid become refundable in certain circumstances, such as liquidation/dissolution of the recipient company, or if the conditions

of the grant are not met. Grant refunds are recognised when it is probable that the money will be received by Inland Fisheries Ireland and the amount can be estimated reliably; therefore they are accounted for on an accruals basis.

Interest income

Interest income is recognised on an accruals basis using the effective interest rate method.

Other Revenue

Other revenue is recognised on an accruals basis except for Conservation fund, fines & forfeitures, sale of publications and Freedom of Information request fees which are reported on a cash received basis.

e) Capital Account

The Capital Account represents the unamortised amount of income used to purchase fixed assets.

f) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment, other than freehold land and artwork, at rates estimated to write off the cost less the estimated residual value of each asset on a straight line basis over their estimated useful lives, as follows:

(i) Buildings and Hatcheries	2%
(ii) Motor Vehicles	20%
(iii) Field Equipment	25%
(iv) Laboratory Equipment	33⅓%

(v) Boats	10%
(vi) Trailers	10%
(vii) Engines	20%
(viii) Furniture and Office Equipment	20%
(ix) Computers	33⅓%

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

g) Inventory

Inventory consists of goods for resale, and is recognised in the financial statements at the lower of Cost and Net Realisable Value (NRV). Cost is calculated on a first-in-first-out (FIFO) basis and includes all purchase costs. NRV is the selling price (actual or estimated) less all necessary completion costs. Stock in the fish farm is calculated with an assumed mortality rate of 60%.

h) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision, and is established when there is objective evidence that Inland Fisheries Ireland will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

i) Operating Leases

Rental expenditure under operating leases is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves over the life of the lease. Expenditure is recognised on a straight-line basis over the lease period, except where there are rental increases linked to the expected rate of inflation, in which case these increases are recognised when incurred. Any lease incentives received are recognised over the life of the lease.

j) Employee Benefits

Short-term Benefits

Short term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

Retirement Benefits

Inland Fisheries Ireland previously established its own defined benefit pension scheme, funded annually on a pay-as-you-go basis from monies provided by the Department of Environment, Climate and Communications and from contributions deducted from staff members' salaries which are retained. Inland Fisheries Ireland also operates the Single Public Services Pension Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure, NDP Delivery and Reform (DPENDPDR).

Pension costs reflect pension benefits earned by employees, and are shown net of staff pension contributions. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income, and a corresponding adjustment is recognised in the amount recoverable from the Department of Environment, Climate and Communications.

The financial statements reflect, at fair value, the assets and liabilities arising from Inland Fisheries Ireland's pension obligations and any related funding, and recognises the costs of providing pension benefits in the accounting periods in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

k) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect on amounts recognised in the financial statements.

Impairment of Property, Plant and Equipment

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

Depreciation and Residual Values

The Directors have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings, and have concluded that asset lives and residual values are appropriate.

Provisions

Inland Fisheries Ireland makes provisions for legal and constructive obligations, which it knows to be outstanding at the period end date. These provisions are generally made based on historical or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of the financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attaching to the final outcomes, the actual out-turn may differ significantly from that estimated.

Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the pension and post-retirement plans.

The assumptions can be affected by:

- (i) the discount rate, changes in the rate of return on high-quality corporate bonds
- (ii) future compensation levels, future labour market conditions

2 Oireachtas Grants

The Oireachtas Grants voted to IFI from Vote 29 Environment, Climate and Communications, Sub Head C5 Inland Fisheries as shown in the financial statements consist of:

	2022	2021
	€	€
Inland Fisheries Ireland		
Current Expenditure Grant	28,519,477	24,120,619
Current Expenditure Grant - National Strategy for Angling Development	362,199	190,278
Current Expenditure Grant - Scientific Eels	75,564	70,510
Capital Expenditure Grant	2,074,333	-
	31,031,573	24,381,407

3 Other Income

	2022	2021
	€	€
Contract work	2,801,834	2,105,550
Fish Farm income	300,710	265,669
Permit Income	628,397	564,637
Licence Income		
Rod	559,626	
Commercial Fishing	39,325	
Part X Dealers	32,788	
State Fisheries	69,470	701,209
Salmon Conservation Funding	368,488	407,729
Fines & Forfeitures (a)	122,896	109,110
Fishery Rates	233,214	226,715
Profit (Loss) on Disposal of Fixed Assets	81,402	(149)
Rural Recreation Fund	95,297	-
Miscellaneous	101,167	19,065
	5,434,614	4,280,154

(a) During 2022 amounts, totalling €21,428 were paid from the Environment, Climate and Communications Vote under Section 315(3) of the Fisheries (Consolidation) Act 1959. These are included in Fines and Forfeitures (2021: € 22,130).

4 Administration

	Notes	2022	2021
		€	€
Staff costs and Board Members' fees	6	4,225,409	3,898,837
Office expenses	8e	260,758	265,067
Bank interest		45,815	28,880
Advertising & public information		72,443	36,011
Publicity & promotion		68,965	56,039
Professional fees		305,790	179,019
Audit fee *		55,300	39,918
Board expenses		19,277	14,814
Legal Fees		108,225	52,391
Insurance		53,926	47,187
Depreciation	9	484,695	460,437
Computer Expenditure	8d	372,677	242,734
Miscellaneous	8b	115,796	151,924
Bad debt provision	8b	98,046	73,374
		6,287,122	5,546,632

5 Operations

	Notes	2022 €	2021 €
Staff costs	6	23,794,065	22,666,769
Office expenses	8e	865,342	747,273
Safety		304,151	581,185
Training		312,842	420,920
Legal Fees		350,730	337,813
Professional fees		668,446	561,414
Repairs & maintenance	8e	132,673	151,309
Field supplies		331,479	307,027
Development Works	8c	1,374,622	409,382
Development Supplies	8c	802,981	717,519
Running & upkeep of vehicles & boats	8a	1,560,652	1,598,734
Laboratory expenses		40,321	44,364
Purchase of fish & fish food		218,310	205,026
Insurance		341,752	306,154
Depreciation	9	1,967,905	1,600,717
Miscellaneous	8b	347,638	272,582
Computer Expenditure	8d	182,316	238,605
Licence and permit commission		49,002	42,850
		33,645,227	31,209,643
Total expenditure		39,932,349	36,756,275

* C&AG Audit Fee includes an accrual for €11,400 which relates to additional fee for 2021 Audit

5a Consultancy Costs - Detail

	Notes	2022 €	2021 €
Business Improvement		182,575	128,078
Financial		45,844	50,943
HR/Pension		158,611	74,277
Legal Fees		458,955	390,204
Consultant Engineers		75,554	41,789
Eel Survey		23,292	16,800
Eel Support Scheme payments *		-	7,000
Environmental Consultancy		298,811	178,015
Medical Services		22,585	31,471
Veterinary Services		17,919	16,971
Other		542	7,631
Other Capital		64,432	18,081
PR / Marketing		66,896	89,593
Property/Planning		39,430	52,032
Total		1,455,446	1,102,885

* The Department of the Environment, Climate and Communications offers a restitution payment via the Eel Fisherpersons Support Scheme to former eel fisherpersons who were licenced/permitted to engage with the commercial eel fishery in 2007. Funding is now fully dispersed.



6 Remuneration and Other Pay Costs

6a

	Notes	2022 €	2021 €
Salaries & wages *		19,963,301	19,818,010
Board Members fees	7	43,701	57,427
Travel & subsistence - National		953,614	715,320
Travel & subsistence - International		23,588	8,628
Pension costs	14a	7,035,270	5,966,220
		28,019,474	26,565,605

Included in salaries and wages are:

- Amounts totalling €1.403m paid to 267 staff (2021: €1.417m paid to 271 staff) in relation to unsocial hours payments
- 3 Redundancies totalling € 15,972. (2021: 5 Redundancies € 21,629, 1 ex-gratia payment € 3,603 and 5 settlements € 40,000 totalling € 65,232)

	2022 Number	2021 Number
Number of employees		
Managerial & clerical	64	66
Research / technical	249	259
Other	1	1
Total Staff	314	326

6b

Range of salary short term employee benefits		Number of Employees	
From	To	2022	2021
€ 60,000 -	€ 69,999	33	43
€ 70,000 -	€ 79,999	23	10
€ 80,000 -	€ 89,999	5	4
€ 90,000 -	€ 99,999	6	6
€ 100,000 -	€ 109,999	1	3
€ 110,000 -	€ 119,999	4	2
€ 120,000 -	€ 129,999	-	-
€ 130,000 -	€ 139,999	-	-
€ 140,000 -	€ 149,999	-	1
€ 150,000 -	€ 159,999	1	-
€ 160,000 -	€ 169,999	-	-
€ 170,000 -	€ 179,999	-	-

Note: for the purposes of this disclosure, short term employee benefits in relation to services rendered during the reporting period include salary, overtime, allowances and other payments made on behalf of the employee, but exclude employer's prsi

6c Aggregate Employee Benefits

	2022 €	2021 €
Staff salary and short-term benefits Permanent Staff	17,332,576	17,293,455
Staff salary and short-term benefits Contract Staff	888,856	742,974
Retirement benefit costs	7,035,270	5,966,220
Employer contribution to social welfare	1,839,386	1,839,386
	27,096,088	25,842,035

6d Staff Short-Term Benefits

	2022 €	2021 €
Basic Pay	16,191,612	15,946,762
Overtime	7,569	15,241
Allowances	1,411,726	1,427,251
	17,610,907	17,389,254

6e Key Management Personnel

Key management personnel in Inland Fisheries Ireland consists of the members of the Board, the Chief Executive Officer, Head of Finance & Energy Performance Officer, Head of Operations, Head of Business Development, Head of Research & ICT, Head of Human Resources and Board Member Stipend (Details Note 7). The total value of employee benefits for key management personnel is set out below:

	2022 €	2021 €
Salary	814,164	829,434
Allowances	-	-
Termination Benefits	-	-
Health Insurance	-	-
	814,164	829,434

This does not include the value of retirement benefits earned in the period. The key management personnel with the exception of the Board Members are members of Inland Fisheries Ireland pension scheme and their entitlements in that regard do not extend beyond the terms of the model public service pension scheme.

6f Chief Executive Officer's Remuneration

The Chief Executive's remuneration comprised of:

	2022	2021
	€	€
Basic Annual Salary *	152,678	144,947
Total	152,678	144,947

The CEO is a member of Inland Fisheries Ireland pension scheme and his entitlements do not extend beyond the standard entitlement in the model public sector defined benefit superannuation scheme. The value of retirement benefits earned in the period is not included here.

The CEO received recoupment of travel and subsistence of €18,997 in 2022 (2021: €7,628).

There were no payments made to the CEO under performance related pay schemes in the period.

Annual Salary for the Chief Executive Officer @ 31st December 2022 was point 3 of the CEO scale being €165,451. He also had use of an IFI Vehicle.

*An overpayment of € 4,487.70 was recouped during 2022 for an overpayment in Nov 2021. In addition the CEO has received an increment on 29th November 2022 and was on point 2 of the scale until then. The Annual Salary stated reflects the point on scale at 31st December 2022.

7

The following amounts were paid to Board members for the 12 months ended 31 December 2022

Board	Audit & Risk		Property	Joint Fish	Fish Farm	Strategic	Mileage &	Fees &
	Board	Committee	Sub-committee	Farm Working Group	Project Steering Group	HR Sub-committee	Subsistence	Remuneration
	2022	2022	2022	2022	2022	2022	2022	2022
Number of Meetings								
Fintan Gorman (Chair) ^A	6						6,168	4,121
Prof Frances Lucy (Chair) ^G	12	3		1	1		2,410	-
Seán Coady ^C	12		2				5,890	-
Patrick Gibbons ^{B, C}	12	2	1				457	7,695
Bernadette Orbinski Burke	11	5					943	7,695
Seamus Boland ^{A, C}	5						-	2,649
Michael McGreal ^{C, D}	11		2				4,820	7,695
Marie Louise Heffernan ^A	8	4					938	6,151
Fiona Walsh	12	4					436	7,695
Total Meetings (24)	13	5	2	1	3	0	22,062	43,701

The following amounts were paid to Board members for the 12 months ended 31 December 2021

Board	Mileage & Subsistence		Fees & Remuneration		Meetings Attended
	2021	2021	2021	2021	2021
Fintan Gorman (Chair)	11,999	11,970			27
Prof Frances Lucy ^{B, D, E}	443	-			18
Seán Coady ^C	1,824	-			18
Patrick Gibbons ^{B, C}	-	6,982			19
Bernadette Orbinski Burke ^B	50	7,695			21
Seamus Boland ^F	-	7,695			14
Michael McGreal ^{C, F}	1,725	7,695			21
Marie Louise Heffernan ^B	1,298	7,695			19
Fiona Walsh	-	7,695			12
	17,339	57,427			

A new working group was set up in 2022, Fish Farm Project Steering Group.

The total number of meetings held in 2022 was 24 (2021: 30 meetings)

Prof Frances Lucy and Seán Coady did not receive a Board fee under the One Person One Salary principle (OPOS)

Some members also serve on Board Subcommittees and Working Groups:

^A denotes resignation during period

^B denotes membership of Audit & Risk Committee during period

^C denotes Property Sub-committee during period

^D denotes Joint Fish Farm Working Group during period

^E denotes Fish Farm Project Steering Group

^F denotes Strategic HR Sub-committee

^G appointed as Board Chair 4th May 2022

8a Running & upkeep of vehicles & boats

	2022	2021
	€	€
Vehicle Insurance	113,793	177,014
Vehicle repairs & maintenance	386,338	273,650
Vehicle fuel	558,283	466,303
Boat Insurance	58,572	53,496
Boat repairs & maintenance	122,185	88,056
Boat fuel	45,057	43,206
Covert Car Hire	-	12
Storage of Boats & Vehicles	4,900	4,476
General Car hire	177,414	351,651
Other running costs	94,110	140,870
	1,560,652	1,598,734

8b Miscellaneous

	2022	2021
	€	€
Magazines / periodicals	974	1,216
Meeting Expenses	13,853	7,210
Courier	18,784	11,309
Facilities Expenditure	72,429	78,602
Fish Vaccines	1,177	8,784
Hatchery Costs	26,290	30,549
Domestic supplies	13,473	7,896
Cleaning	89,930	75,735
Security	67,048	70,895
Equipment repairs & maintenance	73,899	95,415
Bad Debts Provision	97,635	73,374
Bad Debts Write Off	411	-
Equipment under €500	67,211	30,483
Sundry	18,366	6,412
	561,480	497,880

8c Development Expenditure

	2022	2021
	€	€
Sub-contract / plant hire	1,265,832	398,669
Development supplies	802,981	717,519
Rehabilitation Works	108,790	10,713
	2,177,603	1,126,901

8d Computer Expenditure

	2022	2021
	€	€
Computer consumables	66,130	21,271
Computer software	22,521	85,343
Computer Maintenance & Licencing	364,516	374,725
Managed & Cloud Services	101,826	-
	554,993	481,339

8e Office expenses

	2022	2021
	€	€
Printing & stationery	72,048	66,854
Postage & telephone	105,032	96,058
Mobile phones & Broadband & Antennae Masts & Off-Site Communication	370,536	410,021
Rent & rates	135,986	112,594
Heat & light	352,867	255,138
Repairs & maintenance	222,304	222,985
	1,258,773	1,163,650

9 Property, Plant & Equipment

	Land, buildings, fisheries & hatcheries	Motor vehicles	Boats & engines	Field & lab equip. incl Trailers	Furniture, office equip. & computers	Total
	€	€	€	€	€	€
Cost or valuation						
At 1 Jan 2022	22,551,252	6,066,550	6,460,978	6,817,624	3,322,244	45,218,648
Reclass 1 Jan 2022	-	-	-	(111,037)	111,037	-
Additions for year	686,199	1,428,758	192,370	552,709	333,529	3,193,565
Disposals for year	-	(448,278)	(11,848)	(110,539)	(82,520)	(653,185)
At 31 December 2022	23,237,451	7,047,030	6,641,500	7,148,757	3,684,290	47,759,028
Depreciation						
At 1 Jan 2022	5,996,049	4,599,383	4,173,974	6,078,115	2,983,913	23,831,434
Adj to FMIS relates 2020 RIBS washed out in 2022	-	-	-	-	-	-
Reclass 1 Jan 2022	-	-	-	(92,136)	92,136	-
Charge for year	482,548	849,064	488,753	412,315	219,920	2,452,600
Disposals for year	-	(423,455)	(11,848)	(108,074)	(82,105)	(625,482)
At 31 December 2022	6,478,597	5,024,992	4,650,879	6,290,220	3,213,864	25,658,552
Net Book Value						
At 1 January 2022	16,555,203	1,467,167	2,287,004	739,509	338,331	21,387,214
Net Movement for the year	203,651	554,871	(296,383)	119,028	132,095	713,262
At 31 December 2022	16,758,854	2,022,038	1,990,621	858,537	470,426	22,100,476

In Respect of Prior Year

	Land, buildings, fisheries & hatcheries	Motor vehicles	Boats & engines	Field & lab equip. incl Trailers	Furniture, office equip. & computers	Total
	€	€	€	€	€	€
Cost or valuation						
At 1 Jan 2021	22,089,861	5,374,918	6,417,937	6,238,159	3,029,010	43,149,885
Reclass 1 Jan 2021	(3,831)	-	(2,221)	2,221	3,831	-
Additions for year	465,222	737,674	53,558	592,153	294,582	2,143,189
Disposals for year	-	(46,042)	(8,296)	(14,909)	(5,179)	(74,426)
At 31 December 2021	22,551,252	6,066,550	6,460,978	6,817,624	3,322,244	45,218,648
Depreciation						
At 1 Jan 2021	5,542,119	4,078,566	3,689,500	5,720,279	2,810,166	21,840,630
Adj to FMIS relates 2020 RIBS washed out in 2022	-	-	(245)	-	-	(245)
Reclass 1 Jan 2021	(6)	-	(56)	56	6	-
Charge for year	453,936	566,859	491,721	369,844	178,794	2,061,154
Disposals for year	-	(46,042)	(6,946)	(12,064)	(5,053)	(70,105)
At 31 December 2021	5,996,049	4,599,383	4,173,974	6,078,115	2,983,913	23,831,434
Net Book Value						
31 December 2020	16,262,443	1,551,081	3,139,266	580,807	182,715	21,716,312
Net Book Value						
31 December 2021	16,555,203	1,467,167	2,287,004	739,509	338,331	21,387,214

10 Analysis of receivables

	2022	2021
	€	€
Trade debtors etc.	1,026,044	1,067,143
Accrued Income	1,870,233	887,979
Bad debt provision	(771,667)	(674,032)
Other prepayments	33,828	28,375
	2,158,438	1,309,465

11 Analysis of payables

11a

	2022	2021
	€	€
Deferred Income		
Deferred Contract income	91,522	97,604
Department of Rural and Community Development - Rural Recreation Fund	76,588	171,885
National Strategy for Angling Development	165,549	527,748
Scientific Eels	104,925	180,490
Total Deferred Income	438,584	977,727
Funds held in trust		
Salmon Conservation Fund	3,681,648	3,540,843
Trade creditors and accruals	2,428,933	2,603,170
	6,549,165	7,121,740

Salmon Conservation Funds are generated from the sale of salmon angling and commercial fishing licences. The revenue generated from the Salmon Conservation Fund is reinvested to promote the recovery of our salmon stocks and habitats taking into account project feasibility, funding availability and value for money considerations.

The Fund is being managed by Inland Fisheries Ireland and is accounted for as a Creditor on the statement of financial position. Where Inland Fisheries Ireland incurs direct expenditure on projects related to Fund activities it is reimbursed from the Fund. IFI's direct expenditure is charged to the Income and Expenditure and retained revenue reserves. Reimbursement from the Fund is accounted for by Inland Fisheries Ireland as Other Income (Note 3) on a cash receipts basis. All other transactions in relation to the Fund, including payments to third parties, are accounted for as movements in the Creditors figure.

11b

Transactions in relation to the Salmon Conservation Fund in 2022 are disclosed below.

	2022	2021
	€	€
Opening Balance	3,540,843	3,509,806
Receipts	580,679	465,704
Interest earned	(15,605)	(17,677)
Expenditure		
Insurance SCF Employer and Public Liability	(4,715)	(5,389)
To third parties	(51,066)	(3,872)
To IFI*	(368,488)	(407,729)
Closing Balance	3,681,648	3,540,843

*Accounted for by IFI as Other Income.

	Deferred Contract Income	Rural Recreation Fund	NSAD	Scientific Eels	Total
	A	B	C	D	
Opening Balance	97,604	171,885	527,748	180,490	977,727
Receipts in year	39,577	-	-	-	39,577
Rounding adjustment				(1)	(1)
Released to Income and Expenditure	(45,659)	(95,297)	(362,199)	(75,564)	(578,719)
Closing Balance	91,522	76,588	165,549	104,925	438,584

- A** Licence Income, Genetic Trout Study in the case of contract income
- B** The Department of Rural and Community Development provides funding from the Rural Recreation Fund to develop key angling projects in rural areas
- C** The Department of the Environment, Climate and Communications provides funding for any individual, angling club etc. with an interest in the development and improvement in Irish angling and/or fisheries under the National Strategy for Angling Development (NSAD).
- D** Scientific Eels is a collaborative research initiative involving IFI scientists and a number of former eel fishermen to further develop national knowledge of the species and its medium to longer term potential for recovery

12 Capital account

	2022	2021
	€	€
Balance at 1 Jan	21,387,214	21,309,255
Transfer (to) / from Income and Expenditure and retained revenue reserves		
To fund fixed asset purchases	3,193,565	2,143,189
Amount Released on Disposal of Fixed Assets	(27,703)	(4,076)
Amortisation in line with asset depreciation	(2,452,600)	(2,061,154)
	713,262	77,959
Balance	22,100,476	21,387,214

13 Related Party Disclosures

Inland Fisheries Ireland adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure, NDP Delivery and Reform (DPENDPDR) covering the personal interests of Board members. In the normal course of business, Inland Fisheries Ireland may approve grants or enter into other contractual arrangements with entities in which Inland Fisheries Ireland Board members are employed or are otherwise interested.

In cases of potential conflict of interest, Board members do not receive Board documentation or otherwise participate in or attend discussions regarding these transactions. A register is maintained and available on request of all such instances.

There were no third party disclosures in 2022.

14 Retirement Benefit Costs

14a

	2022	2021
	€	€
Analysis of total Retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves		
Current service costs	5,800,000	5,608,000
Interest on retirement benefit scheme liabilities	1,996,000	1,100,000
Employee contributions - Non Single Pension Scheme	(508,467)	(515,006)
Employee contributions - Single Pension Scheme (less refunds of €422 in 2022 and €620 in 2021)	(252,263)	(226,774)
	7,035,270	5,966,220

14b

	2022	2021
	€	€
Movement in Net retirement benefit obligations during the financial year		
Net retirement benefit obligation at 1 January	(158,591,180)	(155,978,981)
Current Service Cost	(5,800,000)	(5,608,000)
Interest Costs	(1,996,000)	(1,100,000)
Experience gains/(losses) on retirement benefit obligations	(4,763,000)	1,501,000
Change in assumptions underlying the present value of retirement benefit obligations	44,166,000	(828,000)
Total actuarial gain/(loss) in the year	39,403,000	673,000
Pensions paid in the period	3,591,126	3,422,801
Net retirement benefit obligation at 31 December	(123,393,054)	(158,591,180)

14c Deferred Funding for Pensions

Inland Fisheries Ireland recognises these amounts as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described above and a number of past events. These events include the statutory basis for the establishment of the pension scheme, and the policy and practice currently in place in relation to funding public service pensions including contributions by employees and the annual estimates process. Inland Fisheries Ireland has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The Net Deferred Funding for retirement benefits recognised in the statement of Income and Expenditure and retained revenue reserves was as follows:

	2022	2021
	€	€
Funding Recoverable in respect of current year Retirement benefit costs	(7,796,000)	(6,708,000)
State Grant applied to pay retirement benefits	3,591,126	3,422,801
	(4,204,874)	(3,285,199)

The deferred funding asset for retirement benefits as at 31 December 2022 amounted to €158,095,754 (31 December 2021: €158,591,180)

14d

	2022	2021	2020	2019	2018
	€	€	€	€	€
History of defined benefit obligations					
Defined benefit obligations	(123,393,054)	(158,591,180)	(155,978,981)	(138,159,675)	(121,734,963)
Experience gains / (losses) on defined benefit scheme liabilities	(4,763,000)	1,501,000	(245,000)	2,489,000	2,005,000
Percentage of Scheme Liabilities	-3.9%	0.9%	-0.2%	1.8%	1.6%

14e

The total amount recognised in the Statement of Comprehensive Income amounts to €3,940,300 (Experience gains/(losses) -€4,763,000 and changes in assumptions -€828,000)

14f General Description of the Scheme

The pension scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. The scheme provides a pension (eightieths per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 65th birthday and pre 2004 members have an entitlement to retire without actuarial reduction from age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

Section 50 of the Inland Fisheries Act states - "The pension payments and other superannuation liabilities of Inland Fisheries Ireland in respect of their former employees become on the establishment day the liabilities of IFI".

The valuation used for FRS102 disclosures has been based on a full actuarial valuation 31 December 2022 by a qualified independent actuary taking account of the requirements of the FRS in order to assess the scheme liabilities at 31 December 2022 of IFI.

The principal actuarial assumptions were as follows:	31.12.22	31.12.21
Rate of increase in salaries	4.15%	3.50%
Rate of increase in pensions in payment	2.00%	2.00%
Rate of pensions increases - Superannuation Scheme	3.15%	2.50%
Rate of pensions increases - SPSPS	2.65%	2.00%
Discount Rate	3.65%	1.25%
Inflation Rate	2.65%	2.00%

The mortality basis adopted allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 65.) The table below shows the life expectancy for members attaining age 65 in 2022, 2042.

Year of attaining age 65	2022	2042
Life expectancy - male	22.1	24.4
Life expectancy - female	24.3	26.4

15 Lease Commitments

15a

Lease commitment payable after five years relates to a warehouse on Ballysimon Road, Limerick.

At 31 December 2022 Inland Fisheries Ireland had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	€000's
Payable within one year	49
Payable within two and five years	151
Payable after five years	31
	231

Operating lease payments recognised as an expense were € 37,109 (2021: € 36,809).

15b Capital Commitments

Capital Commitments of € 472,272

16

Inventory includes Stock of Work Wear which will satisfy workwear requirements for the next 2-3 years.

	€
Opening Balance of Work Wear in hand	1,286,431
Purchases	42,138
Less Written off	-
Less Distributed to Staff during 2022	(80,942)
Closing Balance of Work Wear in hand	1,247,627

17 Cash and cash equivalents

Included in IFI's year end bank balances of € 8.14 million are amounts of € 4.1 million being moneys received but deferred at year end in respect of the Salmon Conservation Fund, the Rural Recreation Fund, the National Strategy for Angling Development and Scientific Eels. These moneys are restricted for use on these projects.

The following funds are held by IFI and will be distributed when projects are complete - Salmon Conservation Fund €3.68 million, National Strategy for Angling Development €166K, Rural Recreation Fund €77K and Scientific Eels €105K. In addition there is deferred income of €92K.

The cash balance of c.€8m is subject to the provisions of Grant Circular 13/2014 and IFI is working with our parent department, Department of the Environment, Climate and Communications in relation to managing the balance in line with the Circular. Where Cash in hand is not ring-fenced (Salmon Conservation Fund, the Rural Recreation Fund, the National Strategy for Angling Development, and Scientific Eels) efforts were made in conjunction with the parent department to reduce the bank balance.

18 Events after the reporting date

IFI Board - There were three resignations from the Board in 2022 and two in January 2023. Under S.18(1)d of the Inland Fisheries Act 2010, Minister Eamon Ryan TD removed the remaining members of the Board, on a 'no fault' basis, on 14 February 2023, appointing two persons under s.18(5) to perform the functions of IFI for a period of up to 6 months, pending the reconstitution of the IFI Board. These appointees were also tasked with progressing protected disclosures received by the organisation during 2022 and initiating an external review of governance within IFI.

Going concern - The Board considers that, as the entity provides a public service that is funded by moneys provided by the Exchequer, via its parent department Department of the Environment, Climate and Communications, it is appropriate to prepare these financial statements on a going concern basis.

19 Approval of Financial Statements

The financial Statements were approved by the IFI Board on the 22nd November 2023



Iascach Intíre Éireann
Inland Fisheries Ireland



