



MARINE CASUALTY INVESTIGATION BOARD

Annual Report

2008



Reporting Period 1st January to 31st December 2008

The Marine Casualty Investigation Board was established on the 25th March, 2003 under The Merchant Shipping (Investigation of Marine Casualties) Act 2000

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Tá leagan Gaeilge den Turascáil seo ar fáil ó suoimh idirlíon an Bhoird, www.mcib.ie, nó ar iarratais o Rúnaí an Bhoird.

Chairman's Statement



John G. O'Donnell, B.L.
Chairman

Dear Minister,

I have great pleasure in furnishing the Sixth Annual Report of the Marine Casualty Investigation Board (MCIB) covering the period 1st January, 2008 – 31st December, 2008.

In 2008 ten incidents occurred of which eight resulted in the loss of nine lives. No serious injuries were otherwise sustained. Whilst this represents a significant decrease in the number of incidents and fatalities over the year 2007 the loss of even one life is a matter of deep regret to the MCIB and I offer our sincere condolences to all those bereaved by these unfortunate events.

Comparative tables 2002 – 2008 are set out in our Report at page 15. They can be summarised thus:-

	2002	2003	2004	2005	2006	2007	2008
Incidents Investigated	8	17	15	11	11	16	10
Fatalities	7	12	14	8	10	17	9
Injuries	2	2	2	0	1	2	nil
Vessels Involved	9	18	17	11	12	20*	10

*This figure excludes the incident at Dun Laoghaire Regatta in 2007 which involved many small boats, dinghies and ribs

Comparative tables for the Reports published in the years 2002 – 2008 are set out at page 16 of the Report. This table does not set out the incidents occurring in each of the years 2002 – 2008 but rather the Reports published in each of these years.

Reports published in 2008

We published twelve Reports in 2008 details of which are set out at page 10. There are two particular areas of concern to the MCIB:-

The increasing number of incidents involving recreational craft and in particular jet skis.

We cannot emphasise enough the need to ensure that such craft are maintained in accordance with recommended standards, that users of same wear adequate personal flotation devices and receive adequate training and experience in the safe operation of these crafts.

The majority of Reports published in 2008 relate to fishing vessels. In previous Annual Reports I pointed out the high level of incidents and fatalities occurring in the fishing sector, especially in boats measuring 15 – 25 metres in length.

In 2008 four fishing vessels were involved in incidents which sadly resulted in four fatalities. Whilst this number is a significant reduction from the figures in 2007 there is clearly still a need to ensure the implementation of effective safety measures on board such vessels. The masters of all such vessels are responsible for the safety of crew and passengers on board and greater vigilance is required to ensure that this happens in practice.

The introduction of the new Fishing Safety Regulations implemented by Statutory Instrument 640 of 2007 will improve safety in this sector.

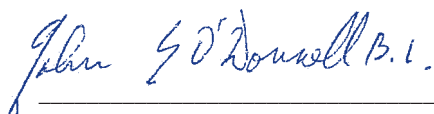
I would like to thank my fellow Board Members for their unstinting efforts during 2008. They all have given willingly and enthusiastically of their time in carrying out their work to date, for which they are to be commended. I would especially like to thank Martin Diskin of the Department of Transport for his efforts while a Member of the Board.

During the year we welcomed Jurgen Whyte, Chief Air Accident Investigator, to the Board as a replacement for Martin, and we are grateful for his assistance and his new perspective on the work of the Board.

I would like to highlight the excellent work done by the MCIB Investigators during this year, without whose great diligence and application the Board could not carry out its work. They are to be commended for their unstinting work for the MCIB.

I would also like to thank the Secretariat for their continuing work and commitment, especially the recently retired Secretary, Ms. Bridie Cullinane, whom we wish well in her retirement.

Finally, I wish to record my appreciation of the assistance given to the Board by the Minister and his officials during 2008.



JOHN G. O'DONNELL, B.L.
CHAIRMAN,

Board Members and General Information



Chairman:
Mr. John G. O'Donnell, B.L.



Vice-Chairperson:
Mr. Thomas R. Power



Board Member:
Ms. Sinéad Brett, B.C.L., LL.M



Board Member:
**Mr. Brian Hogan,
Chief Surveyor
Dept. of Transport**



Board Member:
**Mr. Jurgen Whyte,
Chief Inspector of Air
Accidents, Air Accident
Investigation Unit (AAIU),
Dept. of Transport**

Secretary: Mr. Kieran Baker
Secretariat: Ms. Evelyn Reddin and Teresa Walsh
Registered Office: Leeson Lane, Dublin 2.
Telephone: 01 - 6783484/5/6
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Email: info@mcib.ie
Website: www.mcib.ie

Auditors: Comptroller & Auditor General
Treasury Building
Dublin Castle
Dublin 2.

The following is some general information regarding the Marine Casualty Investigation Board (MCIB).

Establishment of the Board

The Marine Casualty Investigation Board (MCIB) was established under the Merchant Shipping (Investigation of Marine Casualties) Act, 2000.

Function of the Board

The function of the MCIB is to carry out investigations into Marine Casualties, as defined in Section 2 of the Act.

Marine Casualty means an event or process, which causes or poses the threat of:

- (a) death or serious injury to a person;
- (b) the loss of a person overboard;
- (c) significant loss or stranding of, damage to, or collision with, a vessel or property; or
- (d) significant damage to the environment,

in connection with the operation of:

- (i) a vessel in Irish waters;
- (ii) an Irish registered vessel, in waters anywhere; or
- (iii) a vessel normally located or moored in Irish waters and under the control of a resident of the State, in international waters contiguous to Irish waters.

The purpose of each investigation is to:

1. Establish the cause or causes of a marine casualty.
2. Report on the marine casualty with a view to making recommendations for the avoidance of similar marine casualties.

It is important to note that it is NOT the purpose of an investigation to attribute blame or fault. The Board is non-prosecutorial. Any prosecution, which arises out of any casualty, is the function of Statutory Bodies i.e. An Garda Síochána, Health and Safety Authority etc.

Status

The MCIB is an independent statutory body funded by the Oireachtas under Section 19 of the Act.

A copy of the final report of each investigation is sent to the Minister for consideration of the recommendations made therein. All reports are made available to the public (on request) free of charge or can be accessed via the MCIB website at www.mcib.ie.

Investigations & Reports 2008



Reporting Period 1st January to 31st December 2008

Introduction

Since its establishment in 2002 the Board has investigated and published reports on one hundred and eleven cases. This figure includes those cases taken over by the Board from the Department on establishment.

The statistics contained in this Report show the different types of craft involved and the cause of each incident and will give the reader some insight into the scope and work of the Board and its Investigators.

All published reports are available for download from the Board's website, www.mcib.ie, or in hard copy free of charge on application to the Board.

Summary of Incidents Which Occurred During 2008

1st January to 31st December 2008

NAME OF VESSEL/INCIDENT	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	FATALITIES
Canoe capsized on Lough Derg	13 February 2008	Canoe	Drowning	On the return trip from Holy Island, Lough Derg, Co. Clare, a borrowed canoe is believed to have capsized, leading to the death by drowning of the only occupant.	1
Bundoran Lifeboat	24 February 2008	Lifeboat	Capsize	Vessel capsized due to a freak wave encountered during training off the Donegal coast. Two crew members were winched to safety.	None
MFV Strath Marie	14 March 2008	Fishing vessel <15m.	Sinking	Lobster boat sank off Inisowen Head, Donegal. The two occupants were rescued but both later died in hospital.	2
MFV Roise Catriona	8 May 2008	Fishing vessel 15 – 24m	Fatality	Crew member suffered head injuries causing death.	1
MV Stena Sea Lynx	9 June 2008	International Ro-Ro passenger ship	Fatality	Passenger lost overboard on approach to Rosslare, Co. Wexford. Investigation being carried out by the Bahamas Maritime Authority.	1
TS Asgard II	11 Sept 2008	Cargo Ship	Sinking	Vessel containing 20 trainees and 5 crew sank in Bay of Biscay.	None
Yacht "Alannah"	14 Sept 2008	Recreational craft	Fatality	Crew member struck by boom, lost overboard and drowned.	1
Barbara Mary	18 Sept 2008	Recreational craft – open boat	Capsize	Lobster boat capsized off Diamond Rocks, Kilkee Bay, Co. Clare. One occupant rescued, while the other drowned.	1
Boat capsized off Coney Island, West Cork	5 Dec 2008	Small Boat	Capsize	Small boat carrying 10 persons capsized near Coney Island, off the West Cork Coast. One person drowned, while nine others were rescued.	1
MV Skellig Light II	28 Dec 2008	Fishing vessel >24m.	Fatality	Crew member lost overboard	1
Total of 10 incidents					9

Summary of Reports Published 2008

1st January to 31st December 2008

VESSEL	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY		CAUSE OF INCIDENT
Jet Ski incident on Lough Beltra, Co. Mayo	23 February 2008	Jet Ski	Fatality	Fatal accident while engaged in recreational water sport	One fatality	Loss of forward momentum caused jet ski to lose stability.
Emerald Star	18 March 2008	Hire Cruiser	Vessel grounded	A hire craft ran aground at Urra Point, Lough Derg. The craft was towed free but later began to take on water.	None	Failure to inspect hull after grounding.
KU EE TU	2 May 2008	Class V passenger ship	Loss of person overboard	A passenger fell overboard from a passenger ship and was drowned. The body was later recovered.	One fatality	Failure of entry port guard chain fixings as a result of chain being used as a seat.
Felucca	12 May 2008	Fishing vessel	Grounding	Whilst departing Dublin Port, a fishing vessel suffered an engine power failure and grounded on the south side of the channel. The vessel's engine was eventually restarted and the vessel successfully refloated.	None	Dilution of sump oil by coolant, resulting in loss of oil pressure and engine shut down.
Boyne Harvester	12 May 2008	Fishing vessel	Fatality	While cockle fishing off Credan Head, a crewmember was lost overboard and was drowned.	One fatality	Non-wearing of buoyancy aid.
Dinish	10 October 2008	Fishing vessel	Sinking	Attempts to control engine room flooding were unsuccessful and the vessel eventually capsized and sank 170 miles south west of the Scilly Isles. Seven crew members were rescued alive. One body was recovered but the two remain unaccounted for.	Three fatalities	Entry of water into the main deck/fishing station due to failure of the ship's side connection of the fish chute.
Pere Charles	15 October 2008	Fishing vessel	Sinking	Vessel sank while on return to Dunmore East after pair trawling for herrings off Hook Head.	Five fatalities	Unapproved modifications to hull, allowing water to accumulate in the shelter deck, flood the hold, engine room and crew accommodation, and which resulted in heeling and sinking.

VESSEL	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/FATALITY	CAUSE OF INCIDENT
Bro Traveller	18 November 2008	Oil Tanker	Grounding	A Swedish registered tanker carrying gas oil from Milford Haven grounded outside the northerly defined fairway channel in Dublin Bay. There was no damage or injury to personnel, the vessel was refloated an hour later without tug assistance and there was no loss of cargo or bunkers.	None	Failure to take timely action to counter the effects of a northerly flood tide.
Unnamed Vessel Poleen Harbour	5 December 2008	Small boat	Sinking.	Whilst drift netting, the occupants of a small punt got into difficulties, resulting in the death by drowning of one of the occupants.	One fatality	Overloaded boat swamped in adverse weather conditions.
Jet Ski collision in Casla Bay	5 December 2008	Jet Ski	Collision	Collision between two jet skis in Casla Bay, Galway.	One serious injury	Lack of mutual positional awareness, compounded by excessive speed in confined waters.
Sinking of Currach off Inis Turk Island	12 December 2008	Currach	Sinking	While crossing to Inis Turk Island, a currach containing six persons encountered adverse weather conditions and sank. All occupants were safely recovered	None	Prevailing adverse weather conditions and sea state.
Jet Ski incident on Lough Mask, Co. Mayo.	12 December 2008	Jet Ski	Drowning	While jet skiing on Lough Mask, one person drowned while attempting to reach shore following engine failure.	One fatality	Combination of poor mechanical condition of the jet ski, minimal familiarity with jet ski operation, poor swimming ability, adverse weather and light conditions and use of a buoyancy aid, rather than a life jacket.

Sample of Cases Published 2008

1st January to 31st December 2008

The Board wishes to draw special attention to the following four reports which were published in 2008.

REPORT OF THE INVESTIGATION INTO THE SINKING OF THE IRISH FISHING VESSEL "PERE CHARLES" OFF THE SOUTH WEXFORD COAST ON 10TH JANUARY 2007



The Irish fishing vessel "Pere Charles" with a crew of five, departed from Dunmore East at about 10.00 hours on the 10th January 2007 and proceeded to fish for herrings south of Hook Head. The vessel engaged in pair trawling with the "Suzanna G". Three catches were taken with the first two landed on the "Pere Charles" and the final catch landed on the "Suzanna G".

Shortly after 18.00 hours on the same day as both vessels made their way back to Dunmore East, the "Suzanna G" received a call on the VHF from the Skipper of the "Pere Charles" stating "She has breached on me. Stand by". The "Pere Charles" was about one mile away and just ahead of the "Suzanna G". The Skipper of the "Suzanna G" replied "Yes Ok". That was the last known contact with the "Pere Charles" as the vessel disappeared from view.

The vessel was located on the seabed on 12th January 2007. Irish Naval Service divers carried out searches of the vessel on 16th January and also between 24th and 27th January 2007. No bodies were found.

During early November 2007, the "Pere Charles" was recovered from the seabed and brought by barge to Arklow. The vessel was searched but no bodies were found.

On investigation the cause of the incident was found to be unapproved modifications to hull, allowing water to accumulate in the shelter deck, flood the hold, engine room and crew accommodation, and which resulted in heeling and sinking.

REPORT OF THE INVESTIGATION INTO AN INCIDENT INVOLVING THE GROUNDING OF THE OIL TANKER "BRO TRAVELLER" ON 17TH SEPTEMBER 2005



At 07.36 hours (local time) on the 17th September 2005 a Swedish registered tanker of 7,973 gross tonnes with a cargo of 11,000 metric tonnes of gas oil inbound from Milford Haven/Pembroke to Dublin Oil Jetty No. 2 grounded approximately 0.3 cables (180 feet) outside the northerly defined fairway channel in Dublin bay and 2.78 cables (1,700 feet) west of No. 3 conical lateral (starboard hand) buoy.

There was no damage or injuries to personnel and the vessel was refloated an hour later at 08.35 hours without tug assistance.

The hull remained intact with paint scrape to hull plating in area of grounding. There was no loss of cargo or bunkers.

It was determined that there had been a failure to take timely action to counter the effects of a northerly flood tide.

REPORT INTO A COLLISION BETWEEN TWO JET SKIS IN CASLA BAY, CO. GALWAY ON 2ND OCTOBER 2006, RESULTING IN SERIOUS INJURY TO ONE INDIVIDUAL.



On Monday 2nd October 2006, three friends set out for an evening adventure from Struthan Pier, Casla Bay, Co. Galway. Mr. David Folan led on his Jet Ski followed almost immediately by Mr. Stephen Lydon also on a Jet Ski and followed a short distance behind by Mr. Padraic Mullen on his inflatable craft (RIB). They headed out to sea at approximately 17.30 hrs. Some fifteen minutes later a collision occurred between Mr. Folan on his Jet Ski and Mr. Lydon on his Jet Ski. Mr. Folan was seriously injured in the incident.

The investigation concluded that the collision had occurred as a result of lack of mutual positional awareness, compounded by excessive speed in confined waters.

REPORT OF THE INVESTIGATION INTO THE INCIDENT AT LOUGH MASK, CO. MAYO, WITH THE RESULTANT LOSS OF LIFE ON 9TH MAY 2007



On Wednesday, 9th May 2007, Mr. Patrick O'Haire, while enjoying an evening on Lough Mask, Co. Mayo, lost his life in a Jet Ski incident.

The cause of the incident was determined to have been a combination of the poor mechanical condition of the jet ski, minimal familiarity with jet ski operation, poor swimming ability, adverse weather and light conditions and use of a buoyancy aid, rather than a life jacket.

Comparisons of Marine Casualties 2002 - 2008

Type of Craft	2002	2003	2004	2005	2006	2007	2008
Passenger Ships/Boats							
International Ro-Ro						1 Fatality/1 Injury	1 Fatality
Domestic				2 Fatalities			
Passenger Boat	5 Fatalities						
Sub total	5 Fatalities			2 Fatalities		1 Fatality/1 Injury	1 Fatality
Cargo Ships							
General Cargo Ships		1 Fatality				1 Fatality	
Ro-Ro Cargo		1 Fatality					
Tanker		2 Fatalities/1 Injury					
Bulk Carrier			1 injury				
Container Ship		1 Fatality					
Car Carrier							
Work Boat Pilot/Barge/							
Heavy Lift							
Sub total		5 Fatalities/1 Injury	1 injury			1 Fatality	None
Fishing Vessels							
< 15 metres		1 Fatality	1 Fatality	3 Fatalities	1 Fatality	3 Fatalities	2
15 - 24 metres			4 Fatalities		3 Fatalities	9 Fatalities	1
> 24 metres	1 Fatality	1 Fatality	1 Fatality		3 Fatalities		1 Fatality
Sub total	1 Fatality	2 Fatalities	6 Fatalities	3 Fatalities	7 Fatalities	12 Fatalities	4 Fatalities
Recreational Craft							
Jet Skis		1 Fatality	1 injury		1 Fatality/1 Injury	1 Fatality	
Open Boats/Canoe	1 Fatality	2 Fatalities	6 Fatalities	1 Fatality	2 Fatalities	2 Fatalities	3 Fatalities
Motor	2 Injuries	2 Fatalities	2 Fatalities			1 Injury	
Sail				2 Fatalities			1 Fatality
Fast Power Craft/RIB		1 Injury					
Sub totals	1 Fatality/2 Injuries	5 Fatalities/1 Injury	8 Fatalities/1 Injury	3 Fatalities	3 Fatalities/1 Injury	3 Fatalities/1 Injury	4 Fatalities
Total Incidents	8	17	15	11	11	16	10
Total Fatalities	7	12	14	8	10	17	9
Total Injuries	2	2	2	0	1	2	None
Total No. of Vessels involved	9	18	17	11	12	20*	10

*This figure excludes the incident at Dun Laoghaire Regatta in 2007 which involved 115 small boats including dinghies and ribs

Comparative Table of Reports Published 2002 - 2008

Type of Craft	2002	2003	2004	2005	2006	2007	2008
Passenger Ships/Boats							
International Ro-Ro	1	2	1				
Domestic		1	1		1		
Passenger Boat		1		1			1
Sub total	1	4	2	1	1		1
Cargo Ships							
General Cargo Ships		4	3	5			
Ro-Ro Cargo							
Tanker			3				1
Bulk Carrier		1	1				
Container Ship		2	3				
Car Carrier		1	1				
Work Boat/Tug/Pilot/Barge/Heavy Lift		4	3				
Sub total		12	14	5			1
Fishing Vessels							
< 15 metres		2	5	3	1	1	1
15-24 metres		3	4	5	1	1	1
> 24 metres		5	13	2		1	2
Sub total		10	22	10	2	3	4
Recreational Craft							
Jet Skis				2			4
Open Boats/Canoe		1	3	3	3	1	2
Motor		2	3		2		
Hire							1
Sail			2	2	1	1	
Fast Power Craft/RIB			1	3			
Sub totals		3	9	10	6	2	7
Total No. of Reports Published	1	24	39	21	9	5	12
Total No. of Crafts involved in incidents	1	29	47	26	9	5	13
Total No. of Fatalities		21	18	19	7	5	13
Total No. of Injuries	1	5	9	2	Nil	Nil	1

Financial Statements

2008



Reporting Period 1st January to 31st December 2008

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Statement of Responsibilities of the Board

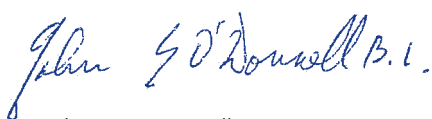
For the year ending 31st December 2008

Responsibilities of the Board


Section 20(1) of the Merchant Shipping Act (Investigation of Marine Casualties) Act, 2000 requires the Board to keep, in such form as may be approved of by the Minister of Transport with the consent of the Minister for Finance proper and usual accounts of all monies received or expended by it. In preparing the financial statements, the Board is required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether any applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
4. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Board will continue in operation.

The Board is responsible for keeping proper books of account, which disclose with reasonable accuracy at any time the financial position of the Board, and which enable it to ensure that the financial statements comply with Section 20(1) of the Merchant Shipping Act (Investigation of Marine Casualties) Act, 2000. The Board is also responsible for safeguarding the assets of the Board, and for taking reasonable steps for the prevention and detection of fraud and other irregularities.



John G. O'Donnell B.L.
Chairperson
20th July 2009



Kieran Baker
Secretary
20th July 2009

Report of the Comptroller and Auditor General

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

I have audited the financial statements of the Marine Casualty Investigation Board for the year ended 31 December 2008 under the Merchant Shipping (Investigation of Marine Casualties) Act, 2000.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the Statement of Accounting Policies, the Income and Expenditure Account, the Balance Sheet and the related notes.

Respective Responsibilities of the Board and the Comptroller and Auditor General

The Marine Casualty Investigation Board is responsible for preparing the financial statements in accordance with the Merchant Shipping (Investigation of Marine Casualties) Act, 2000 and for ensuring the regularity of transactions. The Marine Casualty Investigation Board prepares the financial statements in accordance with Generally Accepted Accounting Practice in Ireland. The accounting responsibilities of the Members of the Board are set out in the Statement of Responsibilities of the Board.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report my opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland. I also report whether in my opinion proper books of account have been kept. In addition, I state whether the financial statements are in agreement with the books of account.

I report any material instance where moneys have not been applied for the purposes intended or where the transactions do not conform to the authorities governing them.

I also report if I have not obtained all the information and explanations necessary for the purposes of my audit.

I review whether the Statement on Internal Financial Control reflects the Board's compliance with the Code of Practice for the Governance of State Bodies and report any material instance where it does not do so, or if the statement is misleading or inconsistent with other information of which I am aware from my audit of the financial statements. I am not required to consider whether the Statement on Internal Financial Control covers all financial risks and controls, or to form an opinion on the effectiveness of the risk and control procedures.

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

Basis of Audit Opinion

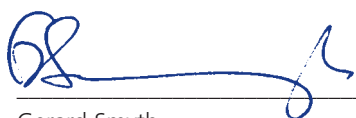
In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies in relation to their management and operation. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures and regularity of the financial transactions included in the financial statements. It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Board's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations that I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion, the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the Board's affairs at 31 December 2008 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by the Board. The financial statements are in agreement with the books of account.



Gerard Smyth

For and on behalf of the Comptroller and Auditor General
23rd July 2009

Statement on the System of Financial Control

For the year ending 31st December 2008

Responsibility for System of Internal Financial Control

On behalf of the Board of the Marine Casualty Investigation Board, I acknowledge our responsibility for ensuring that an effective system of internal financial control is maintained and operated.

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

Key Control Procedures

The financial controls that operated in the year are as follows:

- All payments (excluding staff* salaries) are authorised by at least two members of the Board.
- All travel and subsistence claims were authorised by another member of the Board and certified in order for payment by the Secretary.
- Codes of business conduct for Board members and staff are in place.
- The Board is advised at each Board meeting by the Secretary of the current financial standing of the Marine Casualty Investigation Board.

The parent Department for the Marine Casualty Investigation Board transferred by Government decision from the Department of Communications, Energy and Natural Resources to the Department of Transport with effect from 1 January 2006. A derogation on the formation of an audit committee and an internal audit function has been requested from the Department of Transport. Previously the derogation had been granted by the Department of Communications, Energy and Natural Resources.

Annual Review of Controls

I confirm that in respect of the year ended 31 December 2008 the Board has conducted a review of the effectiveness of the systems of internal financial control.

Signed on behalf of the Board



John G O'Donnell B.L
Chairperson
20th July 2009

Statement of Accounting Policies

For the year ending 31st December 2008

1. General

The Marine Casualty Investigation Board was established under the Merchant Shipping (Investigation of Marine Casualties) Act 2000. The Board commenced operations on 5 June 2002. It was formally established on 25 March 2003. The Board undertakes the independent investigation of marine casualties in Ireland and publishes the resulting reports.

2. Basis of Accounting

The financial statements have been prepared under the historical cost convention in the form approved by the Minister for Transport, with the consent of the Minister for Finance, under the Merchant Shipping (Investigation of Marine Casualties) Act 2000. The Financial Statements are prepared on an accruals basis, except as indicated below and in accordance with generally accepted accounting practice. Financial Reporting Standards, recommended by the Accounting Standards Board, are adopted as they become effective

3. Period of Financial Statements

The financial statements cover the 12 month period to 31 December 2008.

4. Oireachtas Grants

Income from Oireachtas Grants represent the actual cash receipts in the year from the Department of Transport and payments made in the year by the relevant Departments in respect of the Marine Casualty Investigation Board's staff*.

5. Fixed Assets and Depreciation

Fixed Assets are shown at cost. Depreciation is provided on a straight-line basis as follows:

Office Equipment 5 years

6. Capital Account

The capital account represents the unamortised value of income used for capital purposes.

7. Superannuation

Department staff* seconded to act as the Secretariat to MCIB are covered by the relevant Department's pension arrangements.

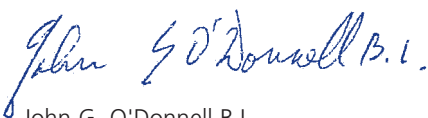
*Note: The MCIB Secretariat comprises three permanent staff seconded from the Department of Transport.

Income & Expenditure Account 2008

For the Year Ended 31st December 2008

	Notes	YEAR ENDED 31 DEC 2008	YEAR ENDED 31 DEC 2007
		€	€
Income			
Oireachtas Grants		251,522	144,658
Deposit Interest		145	1,487
		251,667	146,145
Transfer from Capital Account	4	777	870
		252,444	147,015
Expenditure			
Staff Salaries		108,522	94,658
Board Members Fees		17,776	17,776
Hire of Meeting Rooms		-	110
Printing, Postage and Stationery		47,173	9,722
Website Maintenance		623	6,127
Accident Investigation Expenses		45,545	84,553
Travel & Subsistence - Board Members		3,978	2,786
Travel & Subsistence - Other		176	-
Legal & Professional Fees		968	9,082
Accountancy		5,250	5,250
Audit Fees		7,000	7,000
Bank Charges		30	10
Depreciation		777	754
Sundry Expenses		255	275
		238,073	238,103
Surplus/(Deficit) for the Year		14,371	(91,088)
Accumulated Surplus 1 January		5,046	96,134
Accumulated Surplus 31 December		19,417	5,046

The Statement of Accounting Policies and notes 1 to 10 form part of these Financial Statements.



John G. O'Donnell B.L.
Chairperson
20th July 2009



Kieran Baker
Secretary
20th July 2009

Balance Sheet 2008

For the Year Ended 31st December 2008

	Notes	AS OF 31 DEC 2008 €	AS OF 31 DEC 2007
Fixed Assets			
Tangible Assets	1	1,553	2,330
Current Assets			
Debtors		1,043	227
Cash at Bank and in Hand	2	49,692	39,772
		50,735	39,999
Creditors - Amounts falling due within one year			
Creditors and Accruals	3	(31,318)	(34,953)
Net Current Assets		19,417	5,046
Total Assets less Current Liabilities		20,970	7,376
Capital and Reserves			
Capital Account	4	1,553	2,330
Income & Expenditure Account		19,417	5,046
		20,970	7,376

The statement of accounting policies and notes 1 to 10 form part of these financial statements.



John G. O'Donnell B.L.
Chairperson
4 July 2008



Kieran Baker
Secretary
4 July 2008

Notes to the Financial Statements

For the year ending 31st December 2008

	2008	2007
Note 1. Tangible Fixed Assets – Office Equipment	€	€
Cost		
Opening Balance 1 January	3,884	4,000
Disposals	-	(116)
Closing Balance 31 December	<u>3,884</u>	<u>3,884</u>
Depreciation		
Opening Balance 1 January	1,554	800
Disposals	-	-
Charge For Period	777	754
Closing Balance 31 December	<u>2,331</u>	<u>1,554</u>
Net Book Values		
At 31 December	<u>1,553</u>	<u>2,330</u>
Note 2. Cash at Bank and in Hand		
Current Account	47,948	8,173
Deposit Account	1,744	31,599
	<u>49,692</u>	<u>39,772</u>
Note 3. Creditors - Amounts falling due within One Year		
Accrued Expenses	<u>31,318</u>	<u>34,953</u>
Note 4. Capital Account		
Balance as at 1 January 2008		2,330
Income Allocated for Capital Purposes	-	-
Amortisation in Line with Depreciation	(777)	-
Transfer to Income & Expenditure Account	-	(777)
Balance as at 31 December 2007	<u>-</u>	<u>1,553</u>
Note 5. Professional Fees		

No fees were paid in respect of the investigation of marine casualties as such services were provided at no charge to the Board by the Marine Survey Office of the Department of Transport.

Note 6. Employees and Superannuation

The Board has no employees. A permanent Secretariat of three staff is provided by the Department of Transport. Staff costs were recouped by the Department from the Board's grant allocation.

Note 7. Operating Costs

The Board funds its own operating costs with the exception of the following services which are provided by the Department of Transport free of charge:

- Telephone & Fax
- Stationery,
- Cleaning,
- Other office expenses including lighting and heating.

Note 8. Taxation

In accordance with Section 227 of the Taxes Consolidation Act, 1997 no taxation was paid or has to be provided in the financial statements.

Note 9. Board Members: Disclosure of Interests

All Board members have adopted procedures in accordance with sections 17 and 18 of the Merchant Shipping (Investigation of Casualties) Act 2000.

Note 10. Approval of Financial Statements

The financial statements were approved by the Board on the 20th July 2009.



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