



MARINE CASUALTY INVESTIGATION BOARD

Annual Report

2005



Reporting Period 1st January to 31st December 2005

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

The copyright in the enclosed report remains with the Marine Casualty Investigation Board by virtue of section 35(5) of the Merchant Shipping (Investigation of Marine Casualties) Act, 2000. No person may produce, reproduce or transmit in any form or by any means this report or any part thereof without the express permission of the Marine Casualty Investigation Board. This report may be freely used for educational purposes.

Contents

Section 1

Chairman's Statement	3
Board Members and General Information	4
Investigations and Reports	7
Summary of incidents occurring between 1st January and 31st December 2005	9
Summary of reports published during the year 1st January and 31st December 2005	11
Sample of cases published during the year 1st January and 31st December 2005	14
Preliminary Investigations occurring in 2005	15
Comparisons of marine casualties occurring during 2002, 2003, 2004 and 2005	16
Comparison between MCIB reports published for the years 2002, 2003, 2004 and 2005	17

Section 2

Financial Statements for the period 1st January to 31st December 2005	19
---	----

Chairman's Statement



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

Dear Minister,

I am pleased to present the third Annual Report of the Marine Casualty Investigation Board (MCIB) as required by Section 21 of the Merchant Shipping (Investigation of Marine Casualties) Act 2000.

In the year 1st January to 31st December 2005, eleven vessels were involved in incidents resulting in eight people losing their lives. A comparison between this year, 2005, and the years 2002, 2003 and 2004 is set out at page 16 of this report and can be summarised as follows: -

	2002	2003	2004	2005
Incidents	8	17	15	11
Fatalities	7	12	14	8
Injuries	2	2	2	0
Vessels Involved	9	18	17	11

It is not yet possible to discern any trend from these figures save that the number of fatalities decreased from fourteen in 2004 to eight in 2005. However, the MCIB notes with concern that five people lost their lives in 2005, whilst alone in small open boats. The lack of proper safety precautions and in particular the absence of life jackets/PFD's is worrying, especially in view of the increasing numbers of people using leisure craft.

The MCIB is pleased that our recommendations have been heeded and acted upon by the Oireachtas.

We particularly welcome the enactment of the Maritime Safety Act 2005. The Act in its entirety came into force on 29th July 2005. It has greatly tightened the law relating to personal watercraft and recreational craft, codes of practice for the safe operation of vessels and the creation of new offences in respect of un-seaworthy vessels. In particular it conveys greater powers to Local Authorities for making byelaws and regulations. in relation to regulation and control of the craft. All of these measures are indeed welcome. We trust that proper enforcement of same will occur.

I would like to thank all Board Members (both past and current) for the great effort they have made to clear the backlog of cases and bring the Board to an acceptable level of performance. The members have given freely, willingly and enthusiastically of their time in carrying out their work to date, for which they should be commended.

I would also like to thank the Secretariat for their work and commitment to achieving the Board's ends to date and to thank our investigators.

I would also like to thank the Minister for Communications, Marine and Natural Resources, Mr. Noel Dempsey, T.D., for the support given to the Board during 2005. I look forward to serving as Chairman in the year ahead.

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

Board Members and General Information



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



Vice-Chairperson:
Ms. Sinéad Brett, B.C.L., LL.M



Board Member:
Mr. Thomas R. Power



Board Member:
**Mr. Brian Hogan,
Chief Surveyor**



Board Member:
Ms. Mary Lally

Secretary: Ms. Bridie Cullinane
Secretariat: Ms. Helena Murphy
Registered Office: Leeson Lane, Dublin 2.
Telephone: 01 - 6782460/61
Fax: 01 - 6783129
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 body with its own funding provided for by the Oireachtas under Section 19 of the Act.

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

Investigations & Reports 2005



Reporting Period 1st January to 31st December 2005

Introduction

Since the establishment of the Board statistics have been kept on all casualties investigated by it, so that the emergence of any trends can be detected, thus allowing the relevant authorities to take appropriate action to prevent casualties in the future.

Since the first sitting of the Board in 2002 eighty-five cases have been investigated and published. The following statistics 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.

During the twelve-month period from the 1st January to the 31st December 2005, twenty one reports were published. Work commenced on the investigation of eleven new marine casualties. In addition three preliminary investigations were undertaken.

Summary of Incidents Occurring 2005

1st January 2005 to 31st December 2005

NAME	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/FATALITY	CAUSE OF INCIDENT
Rondo (MCIB/107)	28.10.2005	Recreational Craft Sail	Man overboard	On 18.02.2005 two crew were sailing the yacht Rondo from Rosses Point to Dublin when one crew member was washed overboard	1 Fatality	One crewman alone on deck with no lifejacket or safety harness was washed overboard
Pod Sant Yann (MCIB/108)	21.10.2005	Fishing Vessel (15- 24 metres)	Fire	On 25.04.2005, the Pod Sant Yann was fishing twelve miles south of Baltimore, Co. Cork. Fire broke out on 26.04.2005 resulting in the loss of the vessel	None	Cause of fire unknown
Catherine L (MCIB/114)	29.11.2006	Fishing Vessel (<15metres)	Drowning	On 18.07.2005 a punt set out from Kincasslagh, Co. Donegal for salmon fishing. One crewmember on board. Body found later that day	1 Fatality	Bad weather conditions may have contributed to this incident.
Drowning at Cullenstown (MCIB/115)	02.06.2006	Recreational Craft Open Boat	Drowning	On 21.08.2005 a man was fishing off the Ballyteigue Burrow, Co. Wexford. His body was found on 31.08.2005	1 Fatality	This man was not wearing a lifejacket and was fishing alone.
Paula (MCIB/105)		Fishing Vessel (>24 metres)	Sinking	On 24.01.2005 the fishing vessel Paula with a crew of 11 persons arrived in the Port of Selje, Norway, for routine maintenance and to discharge her catch. .	None	Under Investigation
Megawat (MCIB/109)		Recreational Craft Sail	Sinking	On 26.05.2005 the yacht Megawat sank between Dublin and Scotland. The crew transferred to another vessel	None	Under Investigation
KU EE TU (MCIB/113)		Passenger Ship	Man overboard	On 09.07.2005 a man fell overboard the KU-EE-TU passenger ship on Lough Derg, Co. Tipperary. There were 36 passengers on board. Body found on 15.07.2005	1 Fatality	Under Investigation
Bro Traveller (MCIB/117)		Cargo Ship Tanker	Grounding	On 17.09.2005 the Swedish registered tanker Bro Traveller grounded in Dublin Bay	None	Under Investigation
Lady Helen (MCIB/119)		Recreational Craft Sail	Man overboard	On 21.10.2005 the yacht Lady Helen with one man on board left Bunbeg, Co. Donegal bound for Tory Island. The body was found on 22.10.2005	1 Fatality	Under Investigation

NAME	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/FATALITY	CAUSE OF INCIDENT
Rising Sun (MCIB/118)		Fishing Vessel (<15metres)	Sinking of Fishing Vessel	On 29.11.2005 the fishing vessel Rising Sun with three crew on board were fishing of the Saltee Islands, Co. Wexford. The vessel capsized and sank. One crewman survived. The skipper's body has not been found	2 Fatalities	Under Investigation
Moonriver (MCIB/120)		Passenger Ship Domestic	Drowning	On 18.12.2005 the Moonriver, Pleasure Cruiser departed from the quay at Carrick-on-Shannon. There were 61 passengers and 7 crewmembers on board. A male passenger fell overboard. The body was recovered on 19.12.2005	1 Fatality	Under Investigation

Summary of Reports Published 2005

1st January 2005 to 31st December 2005

NAME	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/FATALITY	CAUSE OF INCIDENT
Carrie of Camaret (Alias Cabin Fever 1) (MCIB/67)	15.03.2005	Passenger Boat	Grounding	On 13.06.2003 the vessel Carrie of Camaret, alias Cabin Fever 1 went aground on Tory Island. All eleven people were rescued and the vessel was a total loss.	None	No effective watch keeping and the crew were fatigued.
Alexia (MCIB/80)	18.04.2005	Cargo Ship Bulk Carrier	Failure of pilot ladder	On 04.02.2004 when the pilot was disembarking in Dublin Bay, the pilot ladder gave way causing serious injury to the pilot.	1 Injury	Deteriorated condition of rope support and lack of maintenance
Blanche Eileen (MCIB/81)	14.06.2005	Fishing Vessel (<15 metres)	Fisherman overboard	On 20.04.2004 the Blanche Eileen went out with one person aboard to shoot lobster pots off Goat Island, Co. Cork. She was found unmanned on rocks on East Calf Island	1 Fatality	Unknown.
Bluebird/ Debonair (MCIB/10)	11.02.2005	General Cargo Vessel and Sail	Collision	On 20.05.2001 the Bluebird inbound to Dublin Port collided with the Yacht Debonair resulting in four fatalities	4 Fatalities	The Yacht Debonair did not observe the Collision Regulations and did not maintain a proper look out
Castletown (MCIB/96)	01.09.2005	Fishing Vessel (>24 metres)	Man overboard	On 05.08.2004 a fisherman was lost overboard from MFV "Castletown" whilst fishing sixty miles south of Galley Head, Co. Cork	1 Fatality	Crewman caught by trawl wires and otter board and swept overboard
Death of two canoeists (MCIB/104)	01.09.2005	Recreational Craft Canoes	Capsize	On 30.10. 2004 two canoeists were shooting the weir at St. Mullins on the River Barrow when they capsized	2 Fatalities	The River Barrow was swollen and fast flowing due to recent rains and water had become aerated thus reducing buoyancy
Drowning at Glengad, Co. Donegal (MCIB/103)	25.08.2005	Recreational Craft Open Wooden Boat	Grounding	On 14.10.2004 a lone fisherman went out lobster potting from Glengad in Co. Donegal. The boat was found capsized resulting in one fatality	1 Fatality	Unknown
Jet-Ski/ Speedboat (MCIB/71)	31.05.2005	Recreational Craft Jet-Ski and Speedboat	Collision	On 11.08.2004 a collision occurred between a jet-ski and a speedboat in Youghal Harbour, Co. Cork resulting in one fatality	1 Fatality 1 Injury	Neither person in each boat was maintaining a proper lookout

NAME	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/FATALITY	CAUSE OF INCIDENT
Jet-Ski 2 Fishing Vessel (MCIB/85)	30.09.2005	Jet-Ski and Fishing Vessel (<15 metres)	Collision	On 27.06.2004 a jet-ski collided with a moored fishing vessel in Ballyvaughan Harbour, Co. Clare	1 Injury	Inexperience of Jet-Ski driver to manoeuvre the Jet-Ski
King Fisher/Tach Gwel (MCIB/28)	18.01.2005	Fishing Vessels (<15 metres) (15–24 metres)	Collision	On 01.04.2000 a collision occurred between two fishing vessels approximately 12 km. South east of Hook Head	None	Lack of proper watch keeping on board "Tach Gwel"
Merchant Bravery (MCIB/63)	11.03.2005	Cargo Ship RO-RO	Mooring incident	Whilst mooring at Dublin Port on 25.01.2003 a crewman was fatally injured	1 Fatality	The aft mooring line was run through a snatch block connected to an unapproved "U" ring when the weld in the "U" ring failed
Olive Rachel (MCIB/79)	19.12.2005	Fishing Vessel (>24 metres)	Sinking	Bad weather caused this vessel to sink near Mizen Head on 17.09.2003. 3 crew boarded the liferaft	None	The vessel was not in a condition that was suitable for prevailing weather conditions
Patriarch (MCIB/97)	18.11.2005	Recreational Craft Motor	Grounding	On 01.09.2004 the vessel departed Kiltonan Harbour for Blacksod Bay. Fire broke out and got out of control, three crewmember were rescued	None	Cause of fire unknown
Pod Sant Yann (MCIB/108)	21.10.2005	Fishing Vessel (15-24 metres)	Fire	On 25.04.2005, the Pod Sant Yann was fishing twelve miles south of Baltimore, Co. Cork when fire broke out resulting in the loss of the vessel	None	Cause of fire unknown
RIB incident (MCIB/95)	30.09.2005	RIB	Two crew overboard	On 25.05.2004 two crew from Royal St. George Yacht Club were thrown from a RIB in Dublin Bay	None	The two crew of the RIB were thrown overboard when RIB hit wave when travelling at excessive speed
Rondo (MCIB/107)	28.10.2005	Recreational Craft Sail	Man overboard	On 17.02.2005 two crew were sailing yacht Rondo from Rosses Point to Dublin when one crew member was washed overboard	1 Fatality	One crewman alone on deck with no lifejacket or safety harness was washed overboard
Rosses Morn (MCIB/83)	01.09.2005	Fishing Vessel (15-24 metres)	Grounding	On 04.02.1999 the Rosses Morn went aground at Leganagh Point, Co. Cork with the loss of vessel and one crew	1 Fatality	Fatigue contributed to lack of safe watch keeping

NAME	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/ FATALITY	CAUSE OF INCIDENT
Sheephaven Bay (MCIB/94)	18.04.2005	Recreational Craft Open Boat	Likely Capsize	On 03.05.2004 two anglers left Balt Point, Donegal to fish in Ards Bay. Their bodies were recovered that afternoon	2 Fatalities	Unknown but likely capsize due to engine failure
St. Oliver (MCIB/98)	22.12.2005	Fishing Vessel (15-24 metres)	Grounding and Sinking	Vessel left Leitir Ard bound for Rossaveal. Due to bad weather it grounded and broke up	4 Fatalities	Bad weather conditions and the failure of computers onboard
Stelimar/ Almanama (MCIB/48)	28.01.2005	Fishing Vessel and Tanker (15-24 metres)	Collision	On 13.06.2000 a collision occurred south of Wexford coast between Stelimar and Almanama	None	The Almanama did not adhere to the Collision Regulations
Sybille (MCIB/84)	09.03.2005	Cargo Vessel Container Ship	Failure of pilot ladder	On 18.02.2004 whilst the Sybille was boarding the pilot prior to entering Dublin Port, the side ropes of the ladder failed	None	Pilot ladder failed due to lack of maintenance

Sample of Cases Published 2005

1st January 2005 to 31st December 2005

The Board has selected three of the twenty-one incidents published during this year which it considers are representative of the type of cases investigated. These will give the reader some idea of the range of activities and type of investigations carried out by the Board.

Bluebird Debonair – MCIB/10



On 20th May 2001 at about 02.50 hours, a collision occurred in the entrance channel to Dublin Port between the St. Vincent and the Grenadines registered cargo vessel "Bluebird" and the Irish yacht "Debonair". The collision occurred in a position 0.4 nautical miles to the west of No. 3 buoy in good weather conditions. Visibility was good at the time. There were four fatalities.

Cabin Fever 1 Carrie of Camaret – MCIB/67



The "Carrie of Camaret" (hereinafter referred to as "Cabin Fever 1"), a wooden auxiliary gaff rigged fore and aft schooner registered in the United Kingdom went aground on the southwest end of Tory Island off the Donegal coast on Friday afternoon 13th June 2003. All eleven people aboard, two crew and nine contestants were taking part in an RTE Reality Game. There were no fatalities. The vessel was a total loss.

The MCIB recommended that all users should be reminded of the need to carry out safe watch keeping arrangements and on the need to carry out adequate risk analysis. The MCIB also recommended that the Department of Communications, Marine and Natural Resources should introduce legislation for competence standards for the skipper and crews of passenger boats.

Jet Ski collision with speedboat in Youghal Harbour – MCIB/71



On the evening of 11th August 2003 at approximately 20.20 hours a collision occurred between a Jet Ski and a speedboat at Youghal inner Harbour, Co. Cork. The speedboat was towing an inflatable craft known as a "doughnut". The operator of the Jet Ski was 15 year old Patrick Daly. The Jet Ski and the speedboat collided and Patrick Duffy suffered fatal injuries as a result. Mr. Michael Murray the operator of the speedboat suffered serious leg injuries. Mr. Martin Pierce who was being towed on an inflatable craft by the speedboat at the time of the accident was not injured.

The MCIB made recommendations dealing with the wearing of protective headgear on Jet Skis and that there should be a lookout on any recreational craft towing and objects. The MCIB also noted that the Department of Communications, Marine and Natural Resources were publishing a Bill at the time dealing with the regulation of fast power craft.

Preliminary Investigations Occurring 2005

INCENTIVE – MCIB/110

On 16th June 2005, a fire broke out on the vessel "Incentive".

BALLYCOTTON LIFEBOAT – MCIB/111

On 7th April 2005, Mr. Redmond Walsh was injured while practicing transferring from the vessel to the Waterford Coast Guard Helicopter and back. The helicopter winch cable flexing hit him across the bridge of the nose causing a fracture.

EXPLORER 1 – MCIB/112

On 13th March 2005 off Wicklow Harbour, a fire started in the engine room of the "Explorer 1" due to the Master trying to start the engines by jump lead. The vessel was abandoned and all crewmembers were rescued by Arklow Lifeboat. The vessel sank on 14th March 2005. There were no injuries sustained.

Comparison of Marine Casualties/Injuries Occurring during 2002, 2003, 2004 & 2005

Type of Craft	2002	2003	2004	2005
Passenger Ships/Boats				
International Ro-Ro				
Domestic				2 Fatalities
Passenger Boat	5 Fatalities			
Sub total	5 Fatalities			2 Fatalities
Cargo Ships				
General Cargo Ships		1 Fatality		
Ro-Ro Cargo		1 Fatality		
Tanker		2 Fatalities/1 Injury		
Bulk Carrier			1 injury	
Container Ship		1 Fatality		
Car Carrier				
Work Boat/Tug/Pilot/Barge/Heavy Lift				
Sub total		5 Fatalities/1 injury	1 Injury	
Fishing Vessels				
< 15 metres		1 Fatality	1 Fatality	3 Fatalities
15-24 metres			4 Fatalities	
> 24 metres	1 Fatality	1 Fatality	1 Fatality	
Sub total	1 Fatality	2 Fatalities	6 Fatalities	3 Fatalities
Recreational Craft				
Jet Skis		1 Fatality	1 injury	
Open Boats/Canoe	1 Fatality	2 Fatalities	6 fatalities	1 Fatality
Motor	2 Injuries	2 Fatalities	2 fatalities	
Sail				2 Fatality
Fast Power Craft/RIB		1 Injury		
Sub totals	1 Fatality/2 Injuries	5 Fatalities/1 Injury	8 Fatalities/1 Injury	3 Fatalities
Total Cases	8	17	15	11
Total Fatalities	7	12	14	8
Total Injuries	2	2	2	0
Total No. of Vessels involved	9	18	17	11

Comparison between MCIB Reports Published 2002, 2003, 2004 & 2005

Type of Craft	2002	2003	2004	2005
Passenger Ships/Boats				
International Ro-Ro	1	2	1	
Domestic		1	1	
Passenger Boat		1		
Sub total	1	4	2	
Cargo Ships				
General Cargo Ships		4	3	
Ro-Ro Cargo				1
Tanker			3	
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	1
Fishing Vessels				
< 15 metres		2	5	1
15-24 metres		3	4	5
> 24 metres		5	13	1
Sub total		10	22	7
Recreational Craft				
Jet Skis				1
Open Boats/Canoe		1	3	5
Motor		2	3	
Sail			2	5
Fast Power Craft/RIB			1	
Sub total		3	9	11
Total No. of Reports Published	1	24	39	21
Total No. of Crafts involved in incidents	1	29	47	26
Total No. of Fatalities		21	18	19
Total No. of Injuries	1	5	9	2

Financial Statements

2005



Reporting Period 1st January to 31st December 2005

Contents

Statement of Responsibilities of the Board	21
Report of the Comptroller & Auditor General	22
Statement on the System of Internal Financial Control	24
Statement of Accounting Policies	25
Income & Expenditure Account	26
Balance Sheet	27
Notes to the financial statements	28

Statement of Responsibilities of the Board

For the year ending 31st December 2005

Responsibilities of the Board

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

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Board will continue in operation.
- Disclose and explain any material departures from applicable accounting standards.

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 (Investigation of Marine Casualties) Act 2000. The Board is also responsible for safeguarding its assets and for taking reasonable steps to prevent and detect fraud and other irregularities.

John G O'Donnell B.L.
John G. O'Donnell B.L.
Chairperson
15/5/2006

Bridie Cullinane
Bridie Cullinane
Secretary
15.05.2006

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 2005 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.

Basis of Audit Opinion

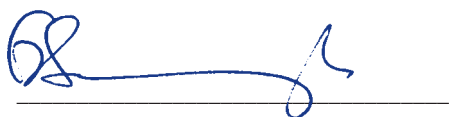
In the exercise of my function as Comptroller and Auditor General, I conducted my audit of the financial statements in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and by reference to the special considerations which attach to State bodies 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 2005 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
16th June 2006

Statement on the System of Financial Control

For the year ending 31st December 2005

Responsibility for System of Internal Financial Control

On behalf 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 and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or other irregularities are either prevented or would be detected on a timely basis.

Key Control Procedures

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

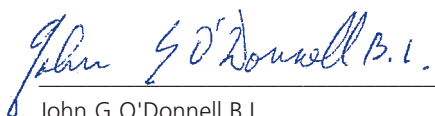
- All payments (excluding staff salaries which were paid by the Department of Communications, Marine and Natural Resources) are authorised by at least two members of the Board.
- All travel and subsistence claims were authorised by a Senior official of the Department of Communications, Marine and Natural Resources.
- 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, Marine and Natural Resources to the Department of Transport with effect from the 1st 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 sought from the Department of Communications, Marine and Natural Resources.

Annual Review of Controls

I confirm that in respect of the year ended 31st December 2005 the Board did conduct a review of the effectiveness of the system of internal financial controls.

Signed on behalf of the Board



John G O'Donnell B.L.
Chairperson

15/5/2006

Statement of Accounting Policies

For the year ending 31st December 2005

1. General

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

2. Period of Financial Statements

The Financial Statements cover the year from 1st January 2005 to 31st December 2005.

3. Basis of Accounting

The Financial Statements have been prepared under the historical cost convention in the form approved by the Minister for Communications, Marine and Natural Resources 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 are in accordance with generally accepted Accounting practice. Financial Reporting Standards, recommended by the Accounting Standards Board, are adopted as they become effective.

4. Oireachtas Grants

Income from Oireachtas Grants represent actual cash receipts in the year from the Department of Communications, Marine & Natural Resources and payments made in the year by the Department of Communications, Marine and Natural Resources in respect of the Marine Casualty Investigation Board's staff.

5. Depreciation

The Marine Casualty Investigation Board does not hold any fixed assets.

6. Superannuation

Staff on the Board were seconded from the Department of Communications, Marine & Natural Resources and are covered by the Department's pension arrangements.

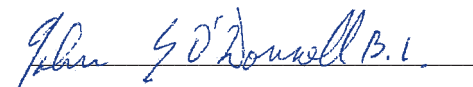
Income & Expenditure Account 2005


For the Year Ended 31st December 2005

	Notes	YEAR ENDED 31 DEC 2005		YEAR ENDED 31 DEC 2004	
		€	€	€	€
Income					
Oireachtas Grant			210,959		213,580
Expenditure					
Staff salaries		75,959		70,626	
Board Members Fees		17,776		17,776	
Hire of Meeting rooms		1,817		750	
Entertainment		-		1,882	
Printing, postage and stationery		30,223		70,869	
Website maintenance		664		545	
Mobile telephone		-		278	
Accident Investigation Expenses		842		786	
Travel & Subsistence: Board Members		12,385		19,024	
Travel & Subsistence: Staff		-		1,284	
Legal and professional fees		-		1,452	
Consultancy fees		-		3,150	
Accountancy		10,083		11,035	
Secretarial expenses		4,500		4,340	
Audit fees		6,240		8,000	
Bank charges		56		45	
Sundry expenses		1,203		1,049	
			(161,748)		(212,891)
Surplus for the year			49,211		689
Balance brought forward at start of year			(31,089)		(31,778)
Balance carried forward at end of year			18,122		(31,089)

There are no recognised gains or losses, other than those dealt with in the Income & Expenditure Account.

The Statement of Accounting Policies and notes 1 to 8 form part of the Financial Statements.


 John G. O'Donnell B.L.
 Chairperson,
 15/5/2006

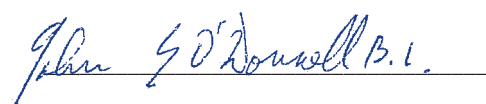

 Bridie Cullinane
 Secretary,
 15.05.2006


Balance Sheet 2005

For the Year Ended 31st December 2005

	Notes	AS AT 31 DEC 2005		AS AT 31 DEC 2004	
		€	€	€	€
Current Assets					
Debtors		6,218		-	
Cash at bank and in hand		51,532		14,674	
		57,750		14,674	
Current Liabilities					
Accruals	(1)	(39,628)		(45,763)	
Net Current Assets/(Liabilities)			18,122		(31,089)
Net Assets/(Liabilities)			18,122		(31,089)
Represented by:					
Income & Expenditure Account			18,122		(31,089)
			18,122		(31,089)

The statement of Accounting Policies and notes 1 to 8 form part of these financial statements.


 John G. O'Donnell B.L.
 Chairperson
 15/5/2006


 Bridie Cullinane
 Secretary
 15.05.2006

Notes to the Financial Statements

For the year ending 31st December 2005

1 Creditors: amounts falling due within one year	As at 31 Dec 2005	As at 31 Dec 2004
Accruals	€39,628	€45,763

2 Professional fees

No fees were paid to Marine Investigators by the Marine Casualty Investigation Board as all were employed from the Department of Communications, Marine & Natural Resources' Marine Survey Office.

3 Employees and Superannuation

Staff were seconded from the Department of Communications, Marine & Natural Resources. Staff costs were recouped by the Department from the Board's grant allocation.

4 Operating costs

The Board funds its own operating costs with the exception of the following services which are provided by the Department of Communications, Marine & Natural Resources free of charge:

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

5 Fixed Assets & Associated Costs

There are no fixed assets held in the name of the Board. Equipment, furniture, premises and associated costs were provided free of charge by the Department of Communications, Marine and Natural Resources.

6 Taxation

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

7 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.

8 Approval of financial statements

The Board approved the financial statements on the 15th May 2006



Leeson Lane, Dublin 2. Telephone: 01-6782460. Fax: 01-6783129 . www.mcib.ie