



MARINE CASUALTY INVESTIGATION BOARD

Annual Report 2018



Reporting Period 1st January to 31st December 2018

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 de bhun iarratais ó Rúnaí an Bhoird.

Chairman's Statement



Cliona Cassidy, B.L.,
Chairman

Dear Minister,

In accordance with the requirements of the Merchant Shipping (Investigation of Marine Casualties) Act 2000, I present the 16th Annual Report of the Marine Casualty Investigation Board (MCIB), covering the period 1 January – 31 December, 2018.

Section 21 of the Act requires that the Board submit the Annual Report to you not later than 6 months after the end of each financial year, however, in previous years this has not been possible given that the Board included the audited accounts in the Report which are not normally available within the 6 month timeframe. In order for the Board to comply with the requirements of the Act it is intended to submit a report to you outlining the Board's activities and at a later date submit a separate report to you containing the MCIB's audited accounts. It is then intended to combine both reports for the purpose of publication and uploading onto the MCIB website*.

Overview of 2018

The MCIB commenced full investigations into five marine casualties in 2018, which was the same number investigated in 2017. One preliminary investigation was undertaken into an incident in Dublin Port which resulted in one fatality. In total nine people lost their lives during 2018 with three fatalities occurring in one incident.

Two incidents involving fishing vessels resulted in two fatalities. Three people lost their lives in one incident involving a powerboat during a fishing trip. Two people lost their lives in another incident involving a powerboat while one person died while kayaking.

The MCIB also undertook a preliminary investigation into an incident in Dublin Port aboard a containership which resulted in one fatality. The flag state are undertaking the full investigation.

The MCIB was established 16 years ago and to the end of December, 2018 it has published 223 reports into incidents under its statutory remit. The Board published seven Final Reports in 2018.

The Board wishes to reiterate again the importance of voyage planning. Anyone undertaking a voyage must also familiarise themselves with the vessel that they are using, its limitations, restrictions, the safety equipment on board, whether it is sufficient for the numbers on board, and whether the vessel and the safety equipment have been appropriately maintained. They must understand the nature of the locality including the light and weather conditions for that locality. These requirements are important no matter what the nature of the voyage is. Unfortunately, without this preparation an incident during a voyage can escalate and may result in a fatality. An incident can happen very quickly and the cause is not always readily established subsequently but pre-planning, drills, plus the requisite level of knowledge about an appropriate vessel and its safe use, can assist in avoiding an incident.

In 2018 the Board published the report into the tragic loss of a volunteer with the Irish Coast Guard search and rescue in September, 2016. That investigation highlighted the importance of adequate clarity in relation to search and rescue operations and the point at which a search and rescue operation should become a search and recovery operation. The change in the nature of the operations may have an impact on the risk assessment required for each step or voyage undertaken during the operation and in particular, the consideration of the risks to the lives of rescuers in a recovery operation.

The Board published three reports in 2018 where toxicology reports supplied by the Coroner's office reflected evidence of drugs or alcohol in the casualty. The MCIB is not in a position to establish the effect of drugs and alcohol on individuals but alcohol and drugs can affect a person's judgement, vision, coordination and reaction times. The MCIB welcomed the issuing of Marine Notice 11 on the 20 March, 2018 by the Department of Transport, Tourism and Sport reminding all owners, masters and users of pleasure or recreational craft of the prohibitions on the consumption of alcohol and/or drugs while operating or on board a vessel. The Board wishes to remind all vessel operators of their obligation to take personal responsibility and ensure that they are fit to undertake their planned voyage.

*The Incident and Investigations report and the Financial Statements were presented earlier in the year to the Minister for Transport, Tourism & Sport and are now combined to create the MCIB Annual Report 2018.

Not all incidents which come to the attention of the MCIB result in full investigations. In 2018 two preliminary investigations were undertaken which were not upgraded to full investigation. A further 26 minor incidents were considered by the Board which involved cooperation between the MCIB and other flag states and in some cases the uploading of data by Ireland onto the European Maritime Casualty Investigation Platform (EMCIP)*. (See Appendix 1 for details).

The Board completed the preparations for the implementation of the General Data Protection Regulation on the 25 May, 2018. While the implementation date garnered extensive headlines, the protection of personal data is an ongoing process and the Board is ensuring that it is embedded in every aspect of its operations.

At time of writing there is continued uncertainty surrounding the exit of the UK from membership of the European Union. The Board has begun assessing the potential consequences for it of a “No Deal” Brexit on the 31 October, 2019.

External Investigations of Casualties

All investigations of casualties are carried out by the Board's panel of external investigators. The panel consists of personnel holding technical qualifications as naval architects, marine engineers or deck officers. The panel reflects broad based maritime competence and experience which are of relevance in undertaking independent investigations. Investigations are conducted with the sole objective of preventing marine casualties and marine incidents in the future. In no circumstances are they deemed to determine liability or apportion blame.

A typical investigation process generally includes the following phases and outcomes:

Notification	When the MCIB is notified of a marine casualty or incident, an assessment has to be conducted to decide whether to investigate.
Gather evidence	Once the investigation is launched, gathering evidence expeditiously, including witness interviews, is crucial to understanding the circumstances of the occurrence and the sequence of the events.
Analyse evidence	Evidence has to be properly analysed to identify the factors that led to the marine casualty or incident. The focus is on understanding the reason why an action or condition leads to the casualty and the context, physical or organisational, in which the casualty or incident occurred.
Draw conclusions	Conclusions identify any safety issues and the missing or inadequate defences (material, functional, symbolic or procedural) for which safety actions should be developed to prevent marine casualties.
Determine remedial actions	Where appropriate the MCIB suggests Safety Recommendations i.e. proposals for remedial actions to prevent future marine casualties and incidents, to the parties that are best placed to implement them. In this context, the MCIB might also consider possible safety actions directly taken by a concerned entity e.g. shipowner etc.
Report	The investigation shall result in a report providing, amongst other things, the circumstances of the event, the analysis of contributing factors and its conclusions. The report has to be published in order to spread the safety lessons to the maritime community. Data on marine casualties and incidents which come within the scope of Directive 2009/18/EC are uploaded onto the European Maritime Casualty Investigation Platform* (EMCIP).

Reports Published in 2018

The Board published seven Final Reports during 2018. The full details are provided at pages 12 to 18.

Incidents in 2018

Full Investigations were initiated by the Board into five incidents in 2018. Summary details of the incidents are provided in the table below. Full details of all incidents are set out on pages 9 and 11 (for information purposes details of the preliminary investigation referred to previously are also included in this table).

Two of the five incidents which required a full investigation occurred in the fishing industry and three occurred during recreational use. The Board would like to extend its condolences to all those bereaved by these events.

**The European Marine Casualty Information Platform (EMCIP) is a database and a data distribution system operated by the European Maritime Safety Agency*

Sector	Incidents	Sinkings	Fatalities	Injuries
Fishing	2	2	2	0
General Cargo (Ro-Ro Cargo)	1	0	1	0
Recreational	3	2	6	0
Passenger	0	0	0	0
Total	6	4	9	0

Fishing Vessels

There were two incidents involving fishing vessels, both of which resulted in the loss of life.

- FV Ashling Patrick, Broadhaven, Co May (10th April, 2018).
- FV Beal Sruthan, Clifden, Co Galway (23th May, 2018).

Recreational Craft

There were three incidents involving recreational craft all of which resulted in a loss of life.

- Incident at Portronan, Co. Donegal involving a recreational craft (17th July, 2018).
- Powerboat on an angling trip at Coonanna Pier, Co. Kerry (20th September, 2018).
- Kayaking incident on the River Roughty, Co Kerry (4th November, 2018).

Detailed tables of incidents which occurred in the years 2009 to 2018 are at page 19 and 20 of this report. A summary of all incidents occurring in these years is provided in the table below:

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fatalities	6	18	7	13	6	5	5	9	6	9
Injuries	Nil	2	Nil	4	Nil	1	0	14	Nil	Nil
Vessels										
Involved	6	18	12*	17	6	7	7	15	5	6

*This figure excludes the incident at Clogher Head in 2011 which involved many kayaks.

Ethics in Public Office

During 2018, all Board members were in compliance with the applicable provisions and requirements of the Ethics Acts and the Standards in Public Office Act, 2001.

Acknowledgements

I would like to thank my Board colleagues for their contributions during 2018 to the successful discharge of the statutory responsibilities of the Board. None of our work would be possible without the expertise of our efficient panel of investigators. Appointment to the panel is for a period of three years and the Board sought applications for a refreshed panel in October, 2018. The Board looks forward to welcoming new panel appointees in January, 2019.

On behalf of the Board I would like to extend our sympathy to the family of Mr Tom Power on his untimely passing. The Board wish to acknowledge Tom's valued contribution to the work of the MCIB in his role as Co-ordinating Investigator which concluded in July, 2018 after many successful years of service.

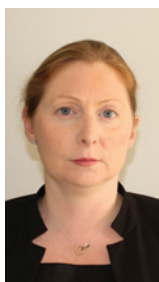
It is also a pleasure to acknowledge the sterling work of the Secretariat without whose dedicated skills and experience the Board could not function. On behalf of the Board, I would like to thank them for their hard work in a challenging environment with limited resources. The Board would also like extend their appreciation and congratulations to Margaret Bell for her service as Board Secretary and also to Patrick Leonard, both of whom left the MCIB following promotion. We were fortunate to have Denise Hyland and Paul Hallissey appointed to undertake those roles in the Secretariat.

Finally, as I complete a second term of office as Chairperson this is my last Annual report. I wish to record my appreciation for the assistance that you as Minister, and that of your officials, which has been accorded to the Board and myself during 2018 and throughout my tenure as Chairperson of the MCIB.



CLIONA CASSIDY, B.L.,
CHAIRMAN

Board Members and General Information



Chairman:
Cliona Cassidy, B.L.,



Vice-Chairman:
Ms. Dorothea Dowling



Board Member:
Mr. Frank Cronin



Board Member:
Mr. Brian Hogan,
Chief Surveyor
Department of Transport,
Tourism and Sport



Board Member:
Mr. Nigel Lindsay
Senior Rail Accident
Investigator, RAIU,
Department of
Transport, Tourism
and Sport

Secretary: Ms. Margaret Bell (January-June 2018)
Ms. Denise Hyland (July-December 2018)

Secretariat: Ms. Monica Quinn
Mr. Patrick Leonard (January-September 2018)
Mr Paul Hallissey (October-December 2018)

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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. In carrying out its functions the MCIB also complies with the provisions of the International Maritime Organisation's Casualty Investigation Code and EU Directive 2009/18/EC governing the investigation of accidents in the maritime transport sector. Directive 2009/18/EC is given effect in Irish law by S.I. No. 276 of 2011.

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 such as An Garda Síochána, 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.

Incidents and investigations 2018



Reporting Period 1st January to 31st December 2018

Introduction

Since establishment in 2002, and up to the end of 2018, the Board has published reports on 223 cases.

The statistics contained in this Report show the different types of craft involved and the cause of each incident and give the reader some insight into the scope and work of the Board. To date reporting formats have been maintained in a consistent format in order to allow comparison with earlier year's incidents and reports.

All reports are published on the Board's website, www.mcib.ie, and are available in limited numbers in paper format on application to the Secretariat.

Summary of Incidents Which Occurred During 2018

1st January to 31st December 2018

These indicate the incidents the Board are investigating from 2018.

NAME OF VESSEL/INCIDENT	DATE OF INCIDENT	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	FATALITIES
FV Aisling Patrick	10 April, 2018.	Fishing vessel <15 m	Sinking	On the 10th April, 2018 at approximately 07.00 hrs. the 'FV Aisling Patrick' departed from Ballyglass, Co Mayo with three people on board to fish for mackerel between Erris Head and Eagle Island. At around 12.30 the vessel began listing to starboard. The Skipper entered the wheelhouse and the speed was reduced to ascertain the cause of the list. A wave struck the vessel on the port quarter, which pushed the starboard bulwark under water and flooded the deck. Almost immediately, a second wave struck the port side again and capsized the vessel. All three crewmembers entered the water resulting in 1 fatality. On the 2nd May, 2018 the upturned hull of the vessel came ashore on the Isle of South Uist, Scotland.	1 fatality
FV Beal Sruthan	23 May, 2018.	Fishing vessel <15 m	Sinking	On the 23rd May, 2018 the 'FV Beal Sruthan' operated by the casualty departed from an unidentified location near Clifden, believed to be a pier close to the townland of Coolacloy, Co. Galway to commence laying lobster pots. After approximately 1 hour the casualty contacted a friend by mobile phone to say he was taking on water and was in trouble. The emergency services were alerted and knowing the approximate location of the vessel they proceeded from Clifden RNLI station. An IRCG helicopter was also tasked. The emergency services were on scene in approximately 25 minutes. A short time later a body was spotted by the helicopter and the RNLI boat was directed to it. The body was recovered and brought ashore at the entrance to Clifden Harbour.	1 fatality
Portronan	17 July, 2018.	Recreational Powerboat	Sinking	On the 17th July, 2018 at approximately 08.00 hrs a recreational powerboat departed from Portronan, Co. Donegal with three people on board. The vessel was allowed to drift while the crew were engaged in fishing with rods. Some hours later the engine was started but it quickly stopped and could not be started again. The vessel was anchored stern first while the crew attended to the engine. A wave washed over the stern flooding the boat and as the crew made an emergency call on a mobile phone a second wave washed over the stern and the boat foundered. While the emergency call was being put through to the Coast Guard the mobile phone fell into the water. The alarm was raised much later when the shouts of one crewmember were heard by a person ashore. Lifeboats, SAR helicopter and Coast Guard were tasked. One crewmember was picked up by a fishing boat. A second crewmember was rescued by helicopter and taken to Altnagavin Hospital where he passed away later that evening. The body of the third crewmember was found on the shore about 1.5km away.	2 fatalities

NAME OF VESSEL/INCIDENT	DATE OF INCIDENT	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	FATALITIES
Coonana Pier, Caherciveen	30 September, 2018.	Recreational Powerboat	Sinking	<p>On the 30th September, 2018 at approximately 08.30 hrs a recreational powerboat departed from Coonanna, Pier Co. Kerry with three persons on board. The vessel sailed out of Coonanna Harbour and went westwards to fish with rods in Dingle Bay.</p> <p>At approximately 18.00 hrs a member of the public saw the bow of a boat at the entrance to Coonanna Harbour and shortly afterwards a person in the water closer to the pier. The person informed the Coast Guard who tasked a SAR helicopter and the Valentia Lifeboat. The helicopter recovered three bodies from the water. The remains of the boat were recovered the next day.</p>	3 fatalities
River Roughty, Kilgarvan	4 November, 2018.	Recreational Craft (Kayak)	Capsize	<p>On the morning of the 4th November, 2018 a party of five experienced kayakers set out on a downriver run of the Roughty River, Co Kerry. The kayakers were aware of a log obstructing the river about 2.5 km down river and planned to take-out just before the drop where the log was located by turning into a side channel. The first three kayakers turned in and beached their kayaks and waited for the remaining two to arrive. As the fourth kayaker approached the side channel the kayak capsized and the kayaker went into the water. One of the first three attempted to hold the kayak and catch the person in the water, however, the person went over the drop and was caught under the log.</p> <p>The fifth kayaker arrived and beached his boat and the four kayakers attempted to pull the person free from the log, but could not do so. One person went to the road and borrowed a mobile phone to call the emergency services. When the emergency services arrived, efforts were made to move the log and after about 1½ hours the log was removed and the casualty released and carried ashore. Once ashore the casualty was attended to by a doctor from the ambulance service and pronounced dead.</p>	1 fatality

NAME OF VESSEL/INCIDENT	DATE OF INCIDENT	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	FATALITIES
MV Francop*	14 November, 2018.	Container ship.	Fatal incident on board	On the 14th November, 2018 the container ship 'MV Francop' was loading containers at the port of Dublin. As daylight occurred one of the ship's crew noted that a twistlock was missing from Bay 25, on the starboard side, outer stow on deck. At approximately 7.15 hours the shore gantry crane attempted to lift 4 X 20 foot empty containers from Bay 25. A crew member was on the platform between Bay 25 and Bay 27 in preparation for inserting a twistlock into position. The description of events indicates there were two separate incidents - one the crewmember was crushed between a container from Bay 25 and the one stowed in Bay 27. This was followed by a twistlock breaking permitting the bottom-most of the 4 containers lifted to fall onto the vessel and landing on the same crewmember. The crewmember died from his injuries. The vessel sails under the flag of Antigua and Barbuda who are undertaking the full investigation.	1 fatality

*Preliminary investigation undertaken

Summary of Reports Published 2018

1st January to 31st December 2018

NAME OF VESSEL/ INCIDENT	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/ FATALITIES	CAUSE OF INCIDENT
FV Kerri Heather	23 February, 2018.	Fishing vessel < 15 m	Man overboard	On the morning of the 16th November 2016, the fishing vessel 'FV Kerri Heather' departed from Arklow with three persons on board. The purpose of the voyage was to lift and bait lines of pots. At approximately 09.00 hrs, as the second line of pots was being hauled, the Crewman at the hauler fell overboard. Despite immediate attempts to recover him and a subsequent search by lifeboats, fishing vessels and helicopters, the person was not recovered. Searches continued until the 2nd December without recovery of the person. On the 11th January, 2017 a body was recovered on the South West coast of Anglesey and was subsequently identified as the missing fisher.	1 fatality	The Casualty in the water was most likely concussed or unconscious after he fell overboard as he did not attempt to swim or stay afloat. He did not respond to the actions of the Skipper nor attempt to grab on to the Skipper when they were in the water together.

NAME OF VESSEL/ INCIDENT	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/ FATALITIES	CAUSE OF INCIDENT
MV Endurance	17 August, 2018.	Fishing Vessel 15 m–24 m	Fatal incident on board	On the 8th November, 2016 the 'MFV Endurance' was fishing for prawns (nephrops) approximately 200 nautical miles South West of the Irish coast in the Porcupine Bank area. At approximately 18.30 hrs the nets were being hauled. The starboard side net was extremely heavy. In the course of retrieving the net one crewmember became trapped between the net and the starboard side stern quarter. The Crewmember was fatally injured.	1 fatality	Problems such as nets picking up stones or inverting in the water are an integral part of trawl fishing. In this case the crew had identified that the net was particularly heavy and were dealing with it by setting up the equipment to use the net drum and gilson winch together to haul the net aboard. The speed of the events in the incident did not afford the Casualty or any of the crew the opportunity to react and/or intervene to prevent his death. It is not possible to determine whether in the course of this task the Casualty moved to this position in error or was pulled into the position by the net.

NAME OF VESSEL/ INCIDENT	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/ FATALITIES	CAUSE OF INCIDENT
FV Cu na Mara	6 September, 2018.	Fishing Vessel 15 m – 24 m	Man overboard	On the 30th June, 2016 the vessel 'FV Cu Na Mara' commenced fishing for prawns (nephrops) about 130 nautical miles West of Sleat Head. The nets were being deployed for the first trawl. At approximately 14.00 hrs the two nets were unwound from the two net drums and trailed astern of the vessel in the water. In the process of transferring over the attachment of the nets from the net drums to the middle towing winch, one of the crewmembers went over the stern of the vessel and into the water. The crewmember was wearing a Personal Floatation Device (PFD) which inflated. He was quickly recovered from the water by the remaining crew and first aid was administered on board. He was deemed to have died at approximately 15.00 hrs.	1 fatality	The task of shooting the nets had been performed innumerable times during the current ownership of the vessel. On each occasion the G-hooks had been unclipped without any significant incident. On this occasion a tipping point was reached where a combination of factors such as stepping up and reaching up proved to be beyond the abilities of the Casualty. He got into difficulty and fell over the stern of the vessel.

NAME OF VESSEL/ INCIDENT	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/ FATALITIES	CAUSE OF INCIDENT
FV Shanie Boy	5 October, 2018.	Fishing Vessel < 15 m	Capsized	On the morning of Friday the 26th May, 2017 the razor/clam fishing vessel 'FV Shanie Boy' departed Skerries Harbour for a planned 14 hour fishing trip. On board were the Skipper and one other crewmember. After a number of successful dredges the dredge partially filled with rocks and stones. It was hoisted to the top of the gantry but slipped off one of the two supports and fell to starboard. It became entangled in a cleat and caused the boat to heel to starboard. The Skipper attempted to correct the heel by turning the vessel, however, the boat continued to list and capsized very quickly. Neither fisher was wearing a Personal Flotation Device (PFD) when the vessel capsized although these were carried on board. Both the Skipper and crewmember attempted to swim away from the up turned hull. However as the vessel sank both men disappeared below the surface due to the effects of the sinking. The Skipper rose to the surface and shortly after he was taken from the water by the Skerries Inshore Lifeboat. The other crewmember did not surface. The body of the deceased crewmember was recovered from the sea floor the following day, Saturday the 27th May, 2017.	1 Fatality	The 'FV Shanie Boy' had last been surveyed in 2015 and was considered suitable for service as a razor/clam dredging boat. It had also been granted a Sea-Fishing Boat Licence by the Licensing Authority for Sea-Fishing Boats. This had been applied for prior to the incident but was issued shortly afterwards. However, when the dredge filled with stones became dislodged from the gantry the vessel rapidly lost stability suggesting that there was little reserve of stability in the first place.

NAME OF VESSEL/ INCIDENT	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/ FATALITIES	CAUSE OF INCIDENT
MV European Endeavour	1 November, 2018.	Passenger Ship/ International Ro-Ro	Fatal incident on board	The 'MV European Endeavour' is a combined Passenger and Freight Roll-on Roll-off vessel, operating a service between the ports of Liverpool and Dublin. On the 22nd June, 2017 the vessel arrived at Dublin. On arrival the vessel discharged its cargo of vehicles, both accompanied and unaccompanied. Shortly before the incident occurred the vessel commenced loading the vehicular cargo for the next voyage from Dublin to Liverpool. At approximately 13.25 hrs one of the crew, working on the upper exposed cargo deck (Deck five) was found at the rear of the trailer. The trailer was moved forward to give access to the Casualty. He was given first aid treatment and was removed by ambulance to a nearby hospital where unsuccessful resuscitation attempts were made and stopped at 14.09 hrs at which time he was declared dead.	1 Fatality	There were no witnesses to the event that caused the death of the Casualty. Something caused the Casualty, an experienced seafarer, to move behind the load he was directing into place. As a consequence the Casualty was crushed and died from his injuries.

NAME OF VESSEL/ INCIDENT	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/ FATALITIES	CAUSE OF INCIDENT
MV Epsilon	29 November, 2018.	Passenger Ferry/ International Ro-Ro	Heavy Weather Damage	On the afternoon of the 7th February, 2016 'MV Epsilon' sailed from Cherbourg in France bound for Dublin, Ireland. Having departed Cherbourg the vessel crossed the English Channel in a north-westerly direction. It then proceeded in a westerly direction along the English Channel in the direction of Land's End. As the vessel proceeded west the steadily increasing westerly wind and sea conditions reduced its speed over the ground. As the night progressed the vessel's speed was further reduced due to the effects of the worsening weather and sea conditions. The vessel continued around Land's End in a north westerly direction before turning on to a north-easterly course. As the wind and weather continued to deteriorate the Master took the decision to seek shelter in Barnstaple Bay. Having entered the bay and assessed the conditions for anchoring the Master decided it would be unsafe to anchor and advised all shipboard departments of his intention to 'slow-steam' back and forth across the bay until the weather conditions improved. During one turn the vessel rolled heavily and the cargo on decks one, three, four and five shifted causing damage to cargo and some injuries to crew and to passengers. Once the weather improved sufficiently the vessel departed from Barnstaple Bay and resumed its passage to Dublin Port, arriving on the morning of the 9th February, 2016.	10 passengers and two crew members injured.	The reason for the roll which caused the cargo shift was possibly due to a high and unique wave train added to by the refraction and reflection of waves around the headland and from the shore that synchronised with the vessel's roll period. The ship operated in a mixed mode operation consisting of a repeating cycle of short-sea cross-channel voyages during the week and with single longer voyages to the continent at the end of the week. It is noted that the 'MV Epsilon' used the Deck 30 form for change of command which was acceptable for short voyages but was specifically not to be used for longer voyages. Thus it appears that the change of command was not carried out in accordance with the required procedures.

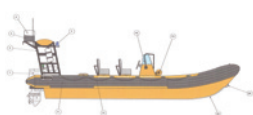
NAME OF VESSEL/ INCIDENT	DATE OF PUBLICATION	TYPE OF CRAFT	TYPE OF INCIDENT	SUMMARY	INJURY/ FATALITIES	CAUSE OF INCIDENT
IRCG Delta Rib (Final Report)	7 December, 2018.	Passenger Boat/ Domestic	Woman overboard	On the 9th September 2016, the Irish Coast Guard Station (CGU) at Kilkee was tasked by Maritime Rescue Sub-Centre (MRSC) Valentia to provide search and rescue volunteers for a missing person at the cliffs to the southwest of the town close to Foohagh Point. The Irish Coast Guard Station provided both cliff top search teams and boat crew on the 9th, 10th, 11th and 12th September. On the morning of the 12th September the volunteers, from Kilkee and Doolin Coast Guard Units (CGUs), assembled at the Coast Guard Station and resumed operations, including a launch of the Delta Rigid Inflatable Boat (hereinafter referred to as the Delta RIB). At approximately 13.11 hrs on the second tasking on the 12th September and whilst searching a cove to the east of Foohagh Point, the Delta RIB capsized. The three crewmembers were thrown into the water. A search and rescue (SAR) operation commenced. One of the crewmembers was picked up by a privately owned RIB and a second crewmember was rescued by the SAR rescue helicopter R117. The third crewmember, the Casualty, who was a volunteer from the Doolin CGU, was recovered by SAR rescue helicopter R115.	1 Fatality	The Irish National Search and Rescue Framework does not provide adequate clarity in relation to search and recovery operations as to when a search and rescue operation becomes a search and recovery operation or at any of the intermediate stages. The capsizing of the Kilkee Delta RIB occurred within a wider context of safety management in the Coast Guard as a whole. While this investigation report focuses on the specific Kilkee Delta RIB casualty it is necessary to consider some of the wider context within which it occurred. It is clear from the analysis that there are a number of specific issues which contributed to the Delta RIB capsizing.

Sample of Cases Published 2018

1st January to 31st December 2018

The following is a sample of reports which were published in 2018.

IRCS DELTA RIB, KILKEE, CO CLARE



On the 9th September 2016, the Irish Coast Guard Station (CGU) at Kilkee was tasked by Maritime Rescue Sub-Centre (MRSC) Valentia to provide search and rescue volunteers for a missing person at the cliffs to the southwest of the town close to Foohagh Point. The Irish Coast Guard Station provided both cliff top search teams and boat crew on the 9th, 10th, 11th and 12th September. On the morning of the 12th September the volunteers, from Kilkee and Doolin Coast Guard Units (CGUs), assembled at the Coast Guard Station and resumed operations, including a launch of the Delta Rigid Inflatable Boat (hereinafter referred to as the Delta RIB). At approximately 13.11 hrs on the second tasking on the 12th September and whilst searching a cove to the east of Foohagh Point, the Delta RIB capsized. The three crewmembers were thrown into the water. A search and rescue (SAR) operation commenced. One of the crewmembers was picked up by a privately owned RIB and a second crewmember was rescued by the SAR rescue helicopter R117. The third crewmember, the Casualty, who was a volunteer from the Doolin CGU, was recovered by SAR rescue helicopter R115.

MV EPSILON, BARNSTABLE BAY, U.K.



On the afternoon of the 7th February, 2016 'MV Epsilon' sailed from Cherbourg in France bound for Dublin, Ireland. Having departed Cherbourg, the vessel crossed the English Channel in a north-westerly direction. It then proceeded in a westerly direction along the English Channel in the direction of Land's End. As the vessel proceeded west, the steadily increasing westerly wind and sea conditions reduced its speed over the ground. As the night progressed, the vessel's speed was further reduced due to the effects of the worsening weather and sea conditions. The vessel continued around Land's End in a north westerly direction before turning on to a north-easterly course. As the wind and weather continued to deteriorate the Master took the decision to seek shelter in Barnstaple Bay. Having entered the bay and assessed the conditions for anchoring the Master decided it would be unsafe to anchor and advised all shipboard departments of his intention to 'slow-steam' back and forth across the bay until the weather conditions improved. During one turn the vessel rolled heavily and the cargo on decks one, three, four and five shifted causing damage to cargo and some injuries to crew and to passengers. Once the weather improved sufficiently the vessel departed from Barnstaple Bay and resumed its passage to Dublin Port, arriving on the morning of the 9th February, 2016. 10 passengers and two crewmembers were injured

FV SHANIE BOY, SKERRIES, CO DUBLIN



On the morning of Friday the 26th May, 2017 the razor/clam fishing vessel 'FV Shanie Boy' departed Skerries Harbour for a planned 14 hour fishing trip. On board were the Skipper and one other Crewmember. After a number of successful dredges the dredge partially filled with rocks and stones. It was hoisted to the top of the gantry but slipped off one of the two supports and fell to starboard. It became entangled in a cleat and caused the boat to heel to starboard. The Skipper attempted to correct the heel by turning the vessel, however, the boat continued to list and capsized very quickly. Neither fisher was wearing a Personal Flotation Device (PFD) when the vessel capsized, although these were carried on board. Both the Skipper and Crewmember attempted to swim away from the up turned hull. However, as the vessel sank both men disappeared below the surface due to the effects of the sinking. The Skipper rose to the surface and shortly after he was taken from the water by the Skerries Inshore Lifeboat. The other Crewmember did not surface. The body of the deceased Crewmember was recovered from the sea floor the following day, Saturday the 27th May 2017.

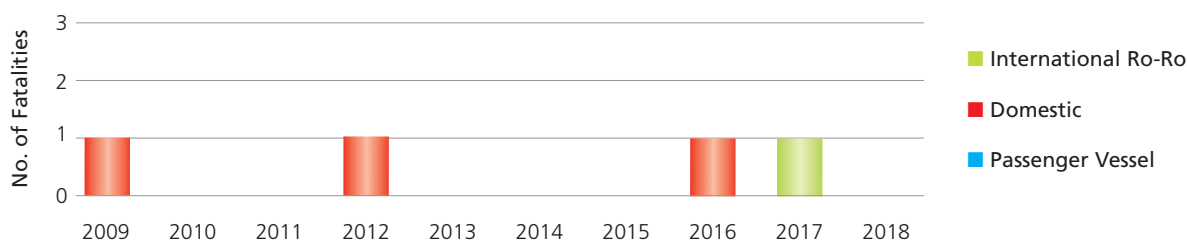
Comparisons of Marine Casualties 2009 - 2018

Type of Craft	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Passenger Ships/Vessels										
International Ro-Ro								10 injuries	1 Fatality	
Domestic	1 Fatality			1 Fatality				2 Injuries		
Passenger Vessel								1 Fatality 1 Injury		
Sub total	1 Fatality	None	None	1 Fatality	None	None	None	1 Fatality 13 Injuries	1 Fatality	None
Cargo Ships										
General Cargo Ships										
Ro-Ro Cargo										
Tanker										
Bulk Carrier										
Container Ship										1 Fatality
Car Carrier										
Work Boat Pilot/Barge										
Heavy Lift										
Sub total	None	None	None	None	None	None	None	None	None	1 Fatality
Fishing Vessels										
< 15 metres		2 Fatalities	4 Fatalities	4 Fatalities/ 1 Injury	2 Fatalities	1 Fatality	1 Fatality	2 Fatalities	2 Fatalities	2 Fatalities
15 - 24 metres		1 Fatality/ 1 Injury		5 Fatalities/ 1 Injury	3 Fatalities					
> 24 metres			1 Fatality				2 Fatalities	2 Fatalities		
Sub total	None	3 Fatalities/ 1 Injury	5 Fatalities	9 Fatalities/ 2 Injuries	5 Fatalities	1 Fatality	3 Fatalities	4 Fatalities	2 Fatalities	2 Fatalities
Recreational Craft										
Jet Skis										
Open Boats/Canoe	4 Fatalities	8 Fatalities	1 Fatality	3 Fatalities	1 Fatality	3 Fatalities/ 1 Injury		1 Fatality/ 1 Injury	1 Fatality	1 Fatality
Motor (Decked)		5 Fatalities/ 1 Injury					2 Fatalities	3 Fatalities		
Sail	1 Fatality			1 Fatality		1 Fatality				
Fast Power Craft/RIB		2 Fatalities	1 Fatality	1 Fatality/ 2 Injuries					2 Fatalities	5 Fatalities
Sub totals	5 Fatalities	15 Fatalities/ 1 Injury	2 Fatalities 1 Injury	5 Fatalities/ 2 Injuries	1 Fatality 2 Injuries	4 Fatalities/ 1 Injury	2 Fatalities 1 Injury	4 Fatalities/ 1 Injury	3 Fatalities	6 Fatalities
Total Incidents	6	17	13	17	6	7	7	15	5	6
Total Fatalities	6	18	7	15	6	5	5	9	6	9
Total Injuries	0	2	0	4	0	1	0	14	0	0
Total No. of Vessels involved	6	18	12*	18	6	7	7	15	5	6

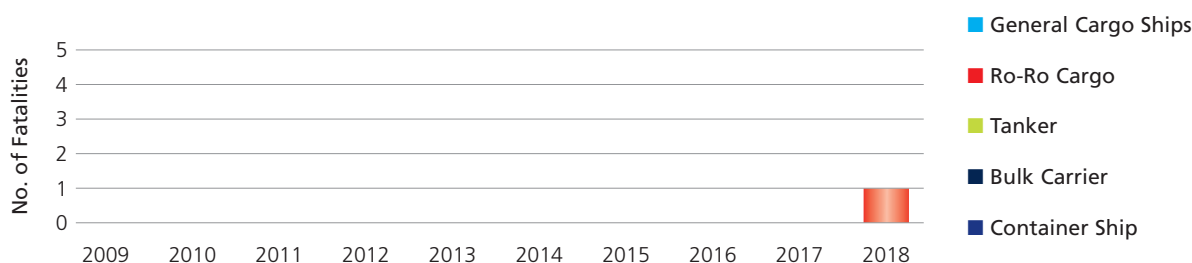
*This figure excludes the incident at Clogher Head in 2011 which involved many kayaks and children

Fatality Trends 2009 - 2018

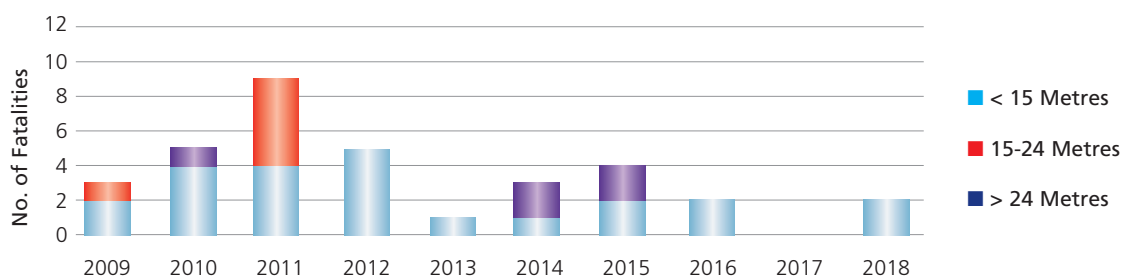
Passenger Ships/Vessels



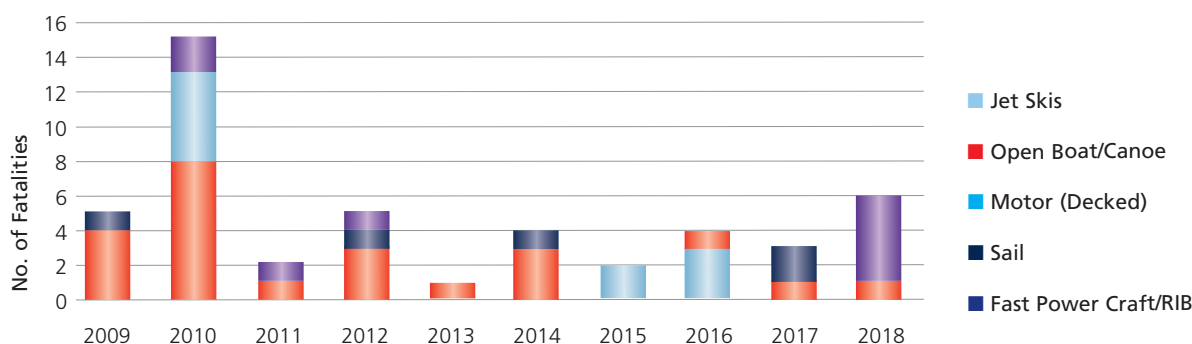
Cargo Ships



Fishing Vessels



Recreational Craft



Appendix A

The incidents set out under were considered by the MCIB but not investigated. Some of these incidents involved cooperation with other flag states or in some cases the uploading of key data onto the European Maritime Casualty Investigation Platform (EMCIP)*.

Date	Vessel Name	Incident Details
12.01.18	M/V Elbtrader	Fatality Involving Chief Engineer from M/V Samskip
20.01.18	M/V LIGARI	Ran aground Shannon Estuary
21.01.18	M/V Wilson Dvina	Damaged while berthing at Waterford Port
11.02.18	FV Rangiroa	Injured crewman
14.02.18	Dawn Ross	Vessel ran aground
15.02.18	FV Hannah J	Vessel ran aground
23.02.18	FV UDRA	Vessel not under command
25.02.18	FV LIORAN	Vessel required towing into port
26.02.18	FV FAGRABERG	Injured Crewmember – dislocated elbow
31.03.18	STENA HORIZON	Small fire aboard
08.04.18	ILV Granuaile	Injured crewmember
17.05.18	Arklow Ruler	Damage to fore ballast tank
20.06.18	M/V Arklow Spirit	Severe damage to her portside ladder
02.07.18	Wild Spirit Yacht	Injured crewman
15.08.18	Speedboat	Ran aground Lough Derg
14.08.18	Imran Sailing vessel	Ran aground Skerries Bay
03.08.18	RNLI Trent Lifeboat	Crewmember fell into water
12.08.18	Celtic Endeavour	Fishing boat at Dundalk Harbour affected by wash from vessel
09.10.18	FV Pebbles	Vessel sunk Lough Foyle
28.09.18	FV Genevieve	Vessel sunk Lough Swilly
13.10.18	F Arslan	Injured crewman
21.10.18	Norbay Ro-Ro passenger Vessel	Lifeboat fell uncontrolled
28.10.18	MV Epsilon	Small fire inside the vehicle on car deck
04.11.18	Ocean Harvester II	Vessel ran aground Dunmore East
13.12.18	Arklow Valour	Vessel ran aground Drogheda
07.12.18	FV Faro Picamillo	Incident regarding crewmember

*The European Marine Casualty Information Platform (EMCIP) is a database and a data distribution service operated by the European Maritime Safety Agency (EMSA).

Financial Statements

2018



Reporting Period 1st January to 31st December 2018

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Governance Statement and Board Members' Report

For the year ending 31st December 2018

Principal activities

The principal activity of the organisation continued to be the carrying out of investigations into marine casualties that take place in Irish waters or involve Irish registered vessels.

Governance

The Board of Marine Casualty Investigations Board (MCIB) was established under Section 7(1) of the Merchant Shipping (Investigation of Marine Casualties) Act, 2000. The functions of the Board are set out in the Act of 2000 and the European Communities (Merchant Shipping) (Investigation of Accidents) Regulations 2011. The Board is accountable to the Minister for Transport, Tourism & Sport and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of MCIB are the responsibility of the Board Members and the senior management team.

Board Responsibilities

The work and responsibilities of the Board are set out in The Code of Conduct, which also contains the matters specifically reserved for Board decision. Standing items considered by the Board include:

- declaration of interests,
- reports from committees,
- financial reports/management accounts,
- performance reports.

Section 20(1) of the Merchant Shipping (Investigation of Marine Casualties) Act 2000, requires the Board of MCIB to keep, in such form as may be approved by the Minister for Transport, Tourism & Sport with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Board of MCIB 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 the 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 20(1) of the Merchant Shipping (Investigation of Marine Casualties) Act 2000. The maintenance and integrity of the corporate and financial information on the MCIB website is the responsibility of the Board.

The Department of Transport, Tourism & Sport (DTTAS) is responsible for allocating the annual budget. MCIB profile its spending each month to the DTTAS. Due to the nature of the work undertaken by MCIB, the Board is not in a position to plan and budget with certainty for the year ahead. As a result, the Board did not use a budget as a comparison for their review of the MCIB's performance in 2018.

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

The Board considers that the financial statements of MCIB give a true and fair view of the financial performance and the financial position of MCIB at 31 December 2018.

Implementation

Paragraph 1.19 of Code of Practice for the Governance of State Bodies ("the Code") requires the implementation of strategy by the management of each State body to be supported through an annual planning and budgeting cycle. Boards of State bodies are required to approve an annual plan and/or budget and to formally evaluate the actual performance by reference to the plan and/or budget on an annual basis. Due to the nature of work the MCIB undertakes, i.e. investigating marine casualties that take place in Irish waters or with Irish registered vessels, it is not possible for the Board of MCIB to plan with certainty for the year ahead.

Board Structure

The Board consists of a Chairperson, a Deputy Chairperson and three ordinary members. The Chief Surveyor in DTTAS is required to sit on the Board under the Merchant Shipping Act 2000. The Secretary General of DTTAS, or his nominee is also required to sit on the Board under this Act. The Chairperson, Deputy Chairperson and remaining members of the Board are appointed by the Minister. The table below details the appointment period for current members:

BOARD MEMBER	ROLE	DATE APPOINTED / TERM COMPLETED
Cliona Cassidy	Chairperson	Appointed January 2013 / Resigned January 2019
Claire Callanan	Chairperson	Appointed January 2019
Dorothea Dowling	Deputy Chairperson	Appointed April 2017
Frank Cronin	Ordinary Member	Appointed April 2017
Brian Hogan	Ordinary Member	Appointed December 2002
Nigel Lindsay	Ordinary Member	Appointed November 2017

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board meetings for 2018 is set out at Note 5 to the financial statements. The fees and expenses received by each member are included at Note 5 to the financial statements.

Performance Review

In the year ended 31 December 2018, the Board did not carry out any means of formal self-assessment. The Board has committed to carry out a formal self-assessment in 2019, and to meet monthly to discuss and assess all aspects of work undertaken, from investigations to finances to governance.

The Board has engaged with an external accountant to assist in the reviewing of the system of internal control. The review was finalised and the report approved by the Board in May 2019.

Key Personnel Changes

There was one key personnel change in the year ended 31 December 2018. Ms Margaret Bell was replaced by Ms Denise Hyland as Secretary to the Board in July 2018.

Committees

The Board did not establish any committees in the year ended 31 December 2018.

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

The Board is responsible for ensuring that MCIB has complied with the requirements of The Code, as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by The Code:

Entertainment Expenditure

Entertainment expenditure during the year was €856 (2017: €268). Entertainment expenditure relates to costs incurred for Board meetings.

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2018 €	2017 €
Domestic		
Board	-	504
Employees	-	-
International		
Board	-	-
Employees	-	-
Total	-	504

Consultancy Costs

The consultancy costs of €2,984 included in the total legal and professional fees of €10,668 relates to services obtained in the year with regards to general legal advice.

The remaining €7,684 of legal and professional fees relates to expenditure on processes that has been outsourced under 'business as usual'.

No consultancy costs were capitalised in the period.

Additional Disclosures

Employee' short-term benefits breakdown disclosure is included in Note 4 to the financial statements.

Other disclosures required by The Code in relation to legal costs and settlements, hospitality, and termination/severance payments and agreements are not disclosed as no expenditure was incurred in relation to these categories in the year ended 31 December 2018.

Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with The Code. MCIB was awarded a continued derogation regarding the Audit and Risk Committee based on the current structures and procedures in place within MCIB for financial oversight and risk management.

The derogations from certain provisions of The Code given to the MCIB due to its small size and nature of its activities are listed below:

- Internal Audit, and Audit and Risk Committee
- Property Acquisition and Disposal of Surplus Property
- Acquisition of Land, Buildings or other Material Assets
- Capital Investment Appraisal
- Diversification, Establishment of Subsidiaries and Acquisitions by State Bodies
- Disposal of State Assets
- Compliance with use of Auction of Tendering Requirements

MCIB engages a firm of accountants who prepare the Financial Statements each year and assist MCIB during the audit process. A separate team from the accounting firm is also engaged to conduct an annual review of MCIB's internal financial controls.

The MCIB has a risk register which is reviewed as a standing item at every Board meeting.

The MCIB oversight agreement was finalised on 4 October 2018 after discussions and review with DTTAS.



Claire Callanan
Chairperson
27th June 2019

Statement on Internal Control

For the year ending 31st December 2018

Scope of Responsibility

On behalf of MCIB, I 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.

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 and Reform has been in place in MCIB for the year ended 31 December 2018 and up to the date of approval of the financial statements.

Capacity to Handle Risk

MCIB has secured a continued derogation regarding the Audit and Risk Committee (ARC) from DTTAS based on structures and procedures in place within MCIB for financial oversight and risk management.

MCIB has no formal internal audit function, and DTTAS cannot cover MCIB in its internal audit function for legal reasons. However, MCIB currently engages with its outsourced accountants to conduct an internal control review annually at a minimum. MCIB has not previously been required to have an internal audit function.

Risk and Control Framework

MCIB 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 MCIB and these have been identified, evaluated and graded according to their significance. The register is reviewed by the Board on a monthly 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. I confirm 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 with corresponding accountability,
- an annual budget of €278,000 is provided by DTTAS to the MCIB for investigations and other business expenditure. The budget is drawn down as the MCIB bank balance reaches approximately €50,000. If there is a balance at the year end, this amount is carried forward,
- there are systems in place to safeguard the assets.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Board, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- business operational reporting can be used to derive assurance in relation to how risks are being managed,
- management activity is monitored and reviewed to determine that quality arrangements are being met in line with expectations for specific areas of risk, and
- internal control reviews are carried out by independent accountants on an annual basis.

Procurement

I confirm that MCIB has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2018 MCIB complied with those procedures with the exception of the matters disclosed under internal control issues below.

Contracts with a total value of €40,006 where no procurement competition was undertaken during 2018 are set out in the table under.

Category of non-compliant expenditure	2018	2018 number of suppliers
Accountancy services	8,364	1
Printing services	25,776	1
Legal services	3,066	1
Professional services	2,800	1
Total	40,006	4

Accounting services amounting to €8,364 and legal services amounting to €3,066 were obtained following a full procurement process in 2013 and 2014. Those suppliers were retained without a further procurement process due to past satisfactory service, knowledge of the Board's activities and functions, and the relatively minor cost of each.

A formal contract has not been in place for printing services since 2004 as a quote is sought and assessed and then agreed for each individual report. The nature of the work is the same and there is value in having a printer who is familiar with the particular requirements of these reports. This also ensures less time required by the Secretariat on this aspect of the work of the MCIB and reduces the risk of errors in what are reports on investigation outcomes.

A professional body was engaged to provide report writing training to a new panel of investigators appointed by the MCIB in 2018 on the basis that this firm had provided very successful training to a previous panel of investigators. In particular they have specialist skills that would be hard to find elsewhere given the nature of MCIB investigations.

The main factors contributing to non-compliance are the very specialist nature of the MCIB work and the relatively small amounts involved, the manner in which it functions through an Executive Board of five and the small size of the supporting Secretariat all of which can place heavy demands on limited resources.

The MCIB has now commenced actions to address the known areas of non-compliance with a view to ensuring compliance going forward.

Review of Effectiveness

I confirm that MCIB has procedures to monitor the effectiveness of its risk management and control procedures. MCIB's monitoring and review of the effectiveness of the system of internal control is informed by the work of the external auditors, the external accountants who review the internal control function, and the senior management within MCIB responsible for the development and maintenance of the internal control framework.

I confirm that the Board conducted an annual review of the effectiveness of the internal controls for 2018. A review was undertaken in February 2019 and was finalised and approved by the Board in May 2019.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2018 that require disclosure in the financial statements.

Signed on behalf of the Board

A handwritten signature in black ink, reading "Claire Callanan", positioned above a horizontal line.

Claire Callanan
Chairperson
27th June 2019

Report of the Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas
Marine Casualty Investigation Board

Opinion on financial statements

I have audited the financial statements of the Marine Casualty Investigation Board for the year ended 31 December 2018 as required under the provisions of section 20 of the Merchant Shipping (Investigation of Marine Casualties) Act 2000. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- 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 the Marine Casualty Investigation Board at 31 December 2018 and of its income and expenditure for 2018 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 the Marine Casualty Investigation Board 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

The Marine Casualty Investigation Board 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.

I have nothing to report in that regard.



Orla Duane

For and on behalf of the Comptroller and Auditor General

28 June 2019

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 financial statements in the form prescribed under section 20 of the Merchant Shipping (Investigation of Marine Casualties) Act 2000
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- 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.

Responsibilities of the Comptroller and Auditor General

I am required under section 20 of the Merchant Shipping (Investigation of Marine Casualties) Act 2000 to audit the financial statements of the Marine Casualty Investigation Board 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 the Marine Casualty Investigation Board'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 the Marine Casualty Investigation Board 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.

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.

I also 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.

Statement of Income & Expenditure & Retained Revenue Reserves

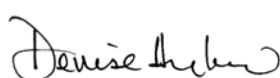
For the Year Ended 31st December 2018

		YEAR ENDED 31 DEC 2018	YEAR ENDED 31 DEC 2017
	Notes	€	€
Income			
Oireachtas Grants (Vote 31, subhead C3)		237,392	268,959
		<u>237,392</u>	<u>268,959</u>
Expenditure			
Staff Salaries	4	122,623	120,701
Board Members Fees	5	20,948	24,394
Printing, Postage and Stationery		25,778	14,040
Advertising		4,933	-
Website Design		584	677
Accident Investigation Expenses	3	40,199	97,005
Maps/Charts		1,273	664
Travel & Subsistence – Board Members	5	-	504
Travel & Subsistence – Others		-	16
Legal & Professional Fees		10,668	3,384
Accountancy		8,364	3,567
Audit Fees		7,000	5,000
Bank Charges		401	319
Training		3,250	-
Sundry Expenses		855	268
		<u>246,876</u>	<u>270,539</u>
Deficit for the Year		(9,484)	(1,580)
Accumulated Deficit 1 January		(41,847)	(40,267)
Accumulated Deficit 31 December		<u>(51,331)</u>	<u>(41,847)</u>

The Statement of Cash Flows and notes 1 to 11 form part of these Financial Statements.



Claire Callanan
Chairman
27th June 2019



Denise Hyland
Secretary
27th June 2019

Statement of Financial Position

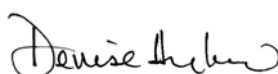
As at 31st December 2018

	Notes	31 DEC 2018 €	31 DEC 2017 €
Current Assets			
Prepayments		583	-
Cash and cash equivalents		45,576	50,570
		46,159	50,570
Creditors – amounts falling due within one year			
Payables	2	(97,490)	(92,417)
Net Current Assets/(Liabilities)		(51,331)	(41,847)
Representing			
Accumulated Deficit brought forward		(41,847)	(40,267)
Deficit for the period		(9,484)	(1,580)
Retained Revenue Reserves		(51,331)	(41,847)

The Statement of Cash Flows and notes 1 to 11 form part of these Financial Statements.



Claire Callanan
Chairman
27th June 2019



Denise Hyland
Secretary
27th June 2019

Statement of Cash Flows

As at 31st December 2018

	31 DEC 2018 €	31 DEC 2017 €
Cash flow from operating activities		
Cash generated from/(absorbed by) operations	(9,484)	(1,580)
Increase in receivables	(583)	-
Increase / (decrease) in payables	5,073	27,260
Net cash inflow/(outflow) from operating activities	(4,994)	25,680
Net cash used in investing activities	-	-
Net cash used in financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	(4,994)	25,680
Cash and cash equivalents at beginning of year	50,570	24,890
Cash and cash equivalents at end of year	45,576	50,570

Notes to the Financial Statements

For the year ending 31st December 2018

Note 1. Accounting Policies

The basis of accounting and significant accounting policies adopted by the Marine Casualty Investigation Board are set out below. They have all been applied consistently throughout the year and for the preceding year.

a) General Information

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.

b) Statement of Compliance

The financial statements of the Marine Casualty Investigation Board for the year ended 31 December 2018 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the Republic of Ireland issued by the Financial Reporting Council (FRC). The Board of the entity who held office at the date of approval of these Financial Statements are responsible for securing the entity's compliance with its relevant obligations and we confirm the entity's compliance with The Code.

c) Going concern

The financial statements are prepared on a going concern basis.

d) 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 Transport, Tourism and Sport with the concurrence of the Minister for Public Expenditure and Reform under the Merchant Shipping (Investigation of Marine Casualties) Act 2000. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Marine Casualty Investigation Board's financial statements.

e) Period of Financial Statements

The financial statements cover the 12 month period to 31 December 2018.

f) Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the board.

g) Oireachtas Grants

Income from Oireachtas Grants represent the actual cash receipts in the year from the Department of Transport, Tourism and Sport and payments made in the year by the Department of Transport, Tourism and Sport on behalf of the Marine Casualty Investigation Board's staff*.

h) Superannuation

Department staff* assigned to act as the Secretariat to MCIB are covered by the relevant Department's pension arrangements. Accordingly the Board has no liability for Pensions.

*Note: The MCIB Secretariat comprises three permanent staff assigned from the Department of Transport, Tourism and Sport.

i) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Note 2. Creditors – amounts falling due within one year

	2018 €	2017 €
Accrued Expenses	97,490	92,417
Included in accrued expenses are amounts relating to:		
PAYE control account	10,055	11,709

Note 3. Accident Investigation Expenses

During year ended 31st December 2018, the Board completed 7 investigations and published reports on each investigation. The total cost of the investigations completed in 2018 was €40,199. No interim reports of ongoing investigations were published in 2018. As at 31st December 2018, 10 investigations were in progress and not finalised. The potential cost of this work is €61,376 and this has been included in the accrued expenses figure in Note 2. Investigation costs are accrued in the year of occurrence of the incident.

Note 4. Employees and Superannuation

Key management personnel

Key management personnel in MCIB consists of the members of the Board and the senior management team. The total value of employee benefits for key management personnel is set out at Note 5 to the Financial Statements.

A permanent Secretariat of three staff is provided by the Department of Transport, Tourism and Sport. Staff costs were recouped by the Department from the Board's grant allocation. The Board had 3 staff members assigned by DTTAS at the end of 2018 and 3 staff members assigned at the end of 2017.

The number of staff at each pay-band is detailed in the below table.

Short-term employee benefits €	2018 No. of employees in band	2017 No. of employees in band
0 – 59,999	5	3
60,000 – 69,999	-	-
70,000 – 79,000	-	-

Note 5. Board Members

The Board meets on a regular basis to review its operation and held 12 ordinary meetings in 2018.

As at 31st December 2018 the Board had a total of 5 members.

The fees payable to the Chairperson and the Board members for 2018 were at rates sanctioned and approved by the Minister for Public Expenditure and Reform. The Chairperson and the Board members received a pro rata fee. In 2018 two Board members did not receive any fee under the One Person One Salary (OPOS) principle.

A schedule of 2018 Attendance and Fees is set out below:

Board member	Meetings Attended	2018 €	2017 €
Cliona Cassidy (Chairperson – resigned January 2019)	12/12	8,978	14,418
Claire Callanan (Chairperson – appointed January 2019)	0/12	-	-
Michael Frain	0/12	-	998
Frank Cronin	12/12	5,985	4,489
Dorothea Dowling	8/12	5,985	4,489
Nigel Lindsay	12/12	-*	-
Brian Hogan	11/12	-*	-
Total Fees		20,948	24,394

*In accordance with the 'One Person One Salary' principle, Nigel Lindsay and Brian Hogan did not receive a fee in 2018.

Board members are paid an annual rate, on a pro rata basis, not per attendance at meetings. The amounts disclosed above reflect the gross amounts payable to members.

No travel expenses were paid to members of the Board in 2018 in respect of attendance at the Board Meetings during 2018.

Note 7. Going concern

In the financial year ending 31 December 2018, the Board recorded an operating deficit of €9,484, and an accumulated deficit for 2002 – 2018 of €55,331. Funding has been received in 2019 and is expected to continue to be received to ensure that all liabilities can be met by the Board.

Note 8. Operating costs

The Department of Transport, Tourism and Sport provides accommodation, including the use of fixed assets, to the Board free of charge in the Department's premises in Leeson Lane, Dublin 2.

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

- Telephone & Fax
- Postage, stationary & internal printing costs
- Cleaning
- Other office expenses including light and heating.

Note 9. 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.

Note 10. 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 11. Approval of Financial Statements

The financial statements were approved by the Board on the 27 June, 2019.

NOTES



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