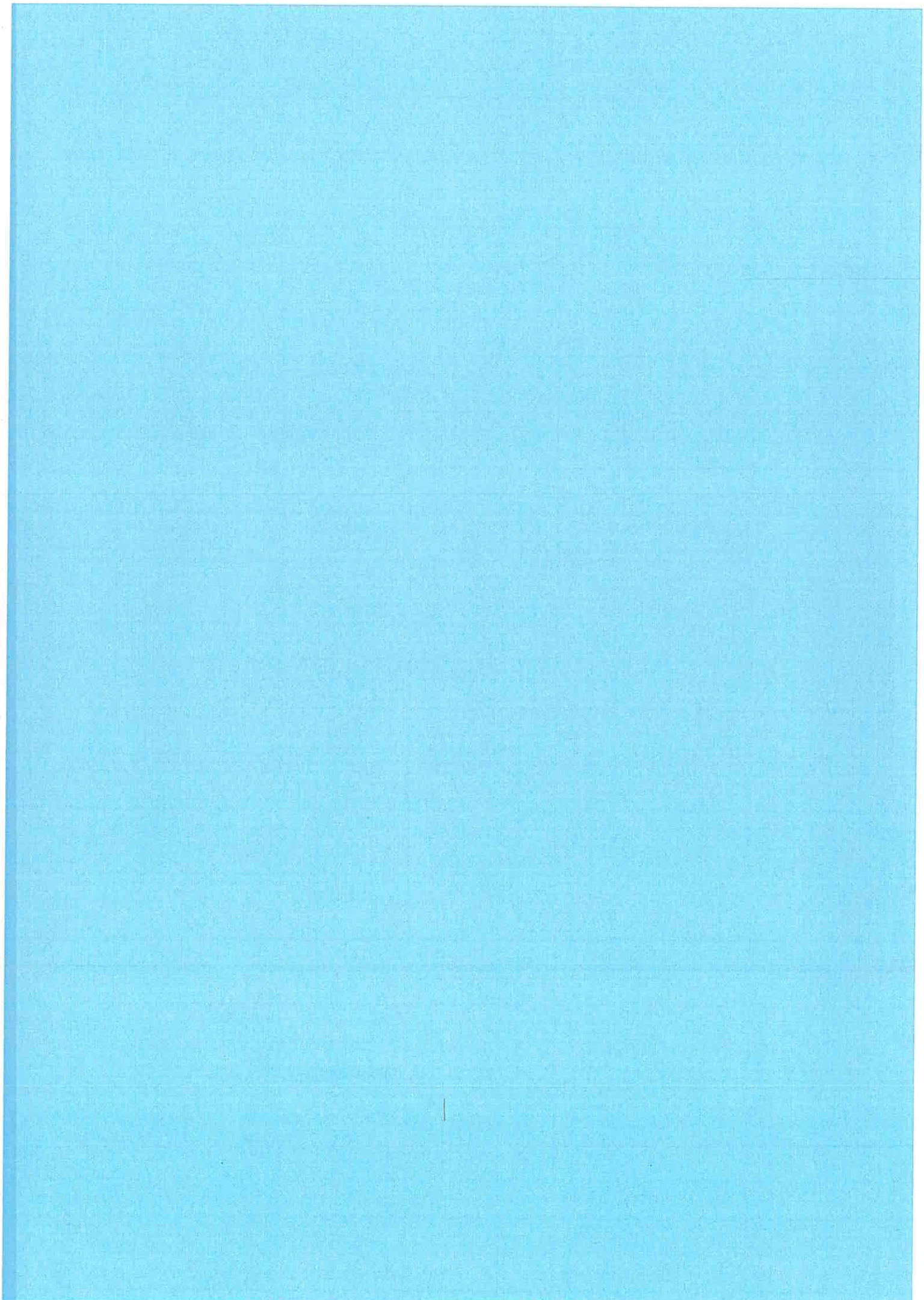


An Ghníomhaireacht Náisiúnta Bainne

Tuarascáil Bhliantúil agus Cuntais 2017



AN GHNÍOMHAIREACHT
NÁISIÚNTA BAINNE





AN GHNÍOMHAIREACHT
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Bhunaigh an tOireachtas an Ghníomhaireacht Náisiúnta Bainne chun an soláthar bainne óil sa Stát a rialáil de réir fhorálacha Acht an Bhainne (Soláthar a Rialáil), 1994.

RÁITEAS AN CHATHAOIRLIGH

Chuig: An tUasal Michael Creed TD, An tAire Talmhaíochta, Bia agus Mara



Donncha Ó Murchú
Cathaoirleach

Tá áthas orm Tuarascáil Bhliantúil na Gníomhaireachta Náisiúnta Bainne le haghaidh 2017 a chur i láthair, de réir Alt 18 d'Acht an Bhainne (Soláthar a Rialáil), 1994.

An Geilleagar Náisiúnta

Bhí borradh faoi gheilleagar na hÉireann go fóill anuraidh: tháinig méadú ar na honnmhairí, bhí éileamh láidir intíre ann, bhí an ráta boilscithe íseal agus tháinig méadú ar líon na ndaoine a bhí fostaíthe. Lean an feabhas ar chúrsaí airgeadas na tíre agus taifeadadh an gcéad bharrachas sa Státchiste ó 2006.

Talmhaíocht

D'fheil na dálaí aimsire do tháirgeacht talmhaíochta tríd is tríd, agus go háirithe d'fhiontair féaraigh. Tháinig méadú 14% ar an oll-aschur talmhaíochta, ar bhfiú €8 billiún é ar bhonn na bpraghsanna don táirgeoir, agus é á spreagadh ag aschur bainne agus aschur beostoic, ar tháinig méadú 45% agus 4% faoi seach orthu. Bhí na costais ionchuir cobhsaí: rinneadh na laghdúithe ar chostas leasacháin agus costas beatha a chúiteamh i bpáirt leis an méadú ar chostas fuinnimh.

An Earnáil Déiríochta

Cuirimid fáilte roimh an mborradh a bhí faoi earnáil na déiríochta tar éis dhá bhliain an-deacair. Ba é an bainne an príomhtháirge talmhaíochta in 2017. B'ionann an t-oll-aschur bainne dar luach €2.6 billiún agus 32% den oll-aschur talmhaíochta agus tháinig méadú 45% air, á spreagadh ag ardú 34% ar phraghsanna agus ag méadú 9% ar sholáthairtí.

Tháinig méadú ar sholáthairtí intíre bainne, a bhí treisithe ag líon na mbó a bheith níos airde, go dtí 7.26 billiún lítear, an méid ba mhó fós, nó méadú 9% i gcomparáid leis an mbliain 2016. Tháinig méadú

beag ar mheánmhéid na solad bainne, cé go raibh an meánleibhéal saille ime ní b'isle ná an meán.

Tá roinnt tosca dearfacha ann – margaí onnmhairíochta a bhfuil borradh fúthu, ardú ar phraghsanna táirgí, go háirithe i gcás ime, ar dhúbail a praghas, aimsir a fheileann don fheirmeoireacht déiríochta i gcuid mhór den tír, méadú ar sholáthairtí bainne, ardú ar phraghsanna don táirgeoir agus laghdú ar chostais – a fhágann gur mó ná dúblaíodh an glanchorrlach in aghaidh an fhiontair déiríochta agus in aghaidh an heicteáir i gcomparáid le 2016.

Margaí Déiríochta agus Praghsanna Bainne

Is iad na margaí onnmhairíochta a spreagann earnáil déiríochta na hÉireann agus is chucu siúd a théann 90% de sholáthairtí bainne na hÉireann. Is ag an margadh intíre a théann 10% de na soláthairtí bainne ón tír seo lena gcaitheamh mar bhainne úr agus mar tháirgí déiríochta monaraithe.

D'éirigh ní b'fhearr ná riamh le honnmhairí déiríochta na hÉireann anuraidh: tháinig méadú 19% orthu go dtí luach os cionn €4 billiún. Bhí onnmhairí déiríochta agus comhábhar fós amuigh chun tosaigh i measc na n-earnálacha bia i gcomhair onnmhairithe, a chlúdaíonn 32% d'onnmhairí bia agus dí na hÉireann. Ba tháirgí cothaithe speisialaithe iad beagnach aon trian de na honnmhairí déiríochta agus tháinig cáis, im agus bainne púdair sna sála orthu siúd. Bhí ardú luacha i gceist i gcás gach ceann de na catagóirí sin.

Ba chuig margaí idirnáisiúnta lasmuigh den Aontas Eorpach a chuaigh 45% d'onnmhairí déiríochta agus comhábhar speisialaithe na hÉireann agus b'fhiú €1.8 billiún san iomlán iad, sin ardú 9%. Téann 16% dár gcuid onnmhairí déiríochta ar fad chuig an tSín anois agus is í an dara margadh is mó de chuid na hÉireann í tar éis na Ríochta Aontaithe.

Ba chuig 26 margadh an Aontais Eorpaigh a chuaigh 31% de luach na n-onnmhairí déiríochta go léir a díoladh, dar luach €1.2 billiún, suim is ionann agus méadú 44%, agus fuair an chatagóir táirgí sin spreagadh go háirithe ó níos mó ime a bheith á táirgeadh agus ón ardú ar a luach.

Díoladh 24% de na táirgí onnmhairithe déiríochta, dar luach €965m, leis an Ríocht Aontaithe agus méadú 15% a bhí i gceist ansin. Cuireadh chuig an Ríocht Aontaithe leath d'onnmhairí cáise na hÉireann agus an ceathrú cuid d'onnmhairí ime na hÉireann, méid is ionann agus aon trian de sholáthairtí bainne na tíre seo i leith na bliana. Leis sin, tugtar léargas amháin dúinn ar an gcaoi a d'fhéadfadh 'Breatimeacht cruá' cur as d'earnáil déiríochta na hÉireann agus don Stát féin.

Is treise iad sláine agus follasacht shlabhra soláthair déiríochta na hÉireann de bharr níos mó ná 90% de na tairgeoirí a bheith páirteach sa Scéim um Dhearbhu Déiríochta Inbhuanaithe agus de bharr formhór na bpróiseálaithe a bheith páirteach i Scéim *Origin Green* an Bhoird Bia.

Mar gheall ar an mborradh a bhí faoi na margáí onnmhairíochta, tháinig méadú ar phraghsanna míosúla an bhainne monarchan i rith na bliana. Mhéadaigh meánphraghas bliantúil an bhainne don tairgeoir ar sholáthairtí bainne monarchan go dtí 35.4 cent in aghaidh an lítir, gan CBL san áireamh, i gcás bainne ina raibh 3.48% próitéine agus 4.09% saill ime. Sin méadú 9 cent in aghaidh an lítir nó 34% i gcomparáid le leibhéal na bliana 2016.

I gcás beagnach 80% de na soláthairtí, bíonn na praghsanna don tairgeoir ar an mbainne lena phróiseáil chun óil bunaithe anois ar phraghsanna míosúla an bhainne monarchan agus praghas breise curtha leo i rith mhíonna an gheimhridh. I gcás tairgeoirí cláraithe bainne, ba é meánphraghas bliantúil an bhainne i gcás soláthairtí bainne ar conradh in 2017 ná 38 cent in aghaidh an lítir, sin méadú breis is 8 cent in aghaidh an lítir nó 27% i gcomparáid le 2016.

Tháinig laghdú ar an difreálach bliantúil idir meánphraghas náisiúnta an bhainne leachtaigh faoi gach córas focalochta agus meánphraghas náisiúnta an bhainne monarchan go dtí 2.6 cent in aghaidh an lítir i gcomparáid le 3.4 cent in aghaidh an lítir in 2016. Bunaithe ar an gcomhdhéanamh céanna solad a bheidh sa bhainne leachtach agus sna soláthairtí bainne monarchan, i bhfianaise an t-ábhar soladach a bheith níos ísle ar an meán i gcás soláthairtí óil, meastar gurbh é 3.4% in aghaidh an lítir an difreálach bliantúil i leith an bhainne leachtaigh i gcomparáid le 4.0 cent in aghaidh an lítir in 2016.

Allmhairí Bainne

Tháinig laghdú 1%, go 803 milliún lítear, ar allmhairí bulcbhainne ó Thuaisceart Éireann lena bpróiseáil sa Stát, dar próiseáladh 92% díobh ina dtáirgí déiríochta monaraithe agus dar próiseáladh 8% sa Stát lena n-ól. Ba é sin an dara méid ba mhó allmhairí bulcbhainne riamh.

Bhí na hallmhairí bulcbhainne comhionann le 11% de na soláthairtí bainne intíre agus le 35% de sholáthairtí bainne Thuaisceart Éireann don bhliain.

An Margadh Intíre don Bhainne Úr

Tá margadh bainne úir na hÉireann ar an margadh tomhaltóirí is mó le haghaidh bainne agus tairgí bainne sa Stát, agus bhí luach miondíola measta €517 milliún aige in 2017.

Is bia leachtach nádúrtha, atá cothaitheach agus sláintiúil, é an bainne úr, a óltar gach lá i bhformhór na dteaghlach in Éirinn. Tá cothaitheach éagsúla sa bhainne, a chuidíonn leis an bhfolláine ghinearálta agus le gnáthfheidhmiú an choirp ag gach céim den saol. I gcás na dtáirgí atá bunaithe ar phlandaí agus a n-óltar iad in ionad bainne, bíonn a lán de na cothaitheach in easnamh iontu a bhíonn ar fáil go nádúrtha sa bhainne amháin.

Tá an cineál tairge bainne is maith leis na tomhaltóirí fós ag athrú agus ag teacht chun cinn – bainne gan bhearradh, bainne beagmhéathrais, bainne gan aon saill, bainne gan luchtós agus bainne treisithe – agus tagann athrú le himeacht ama ar an éileamh a bhíonn ar chineálacha difriúla pacáistí chomh maith.

Is í Éire atá sa chéad áit ar liosta na dtíortha san Aontas Eorpach ina n-óltar an méid is mó bainne úir in aghaidh an duine, agus ólaimid 121 lítear in aghaidh an duine sa bhliain.

Tháinig laghdú breis is 1% ar an tomhaltas bainne úir go dtí 581 milliún lítear, agus tháinig laghdú 1% ar mheánphraghas náisiúnta miondíola an bhainne úir i bpacáistí beag beann ar mhéid an phacáiste.

Anuraidh, is sa mhargadh intíre don bhainne úr a úsáideadh 6% de na soláthairtí bainne intíre, nó 7.26 billiún lítear.

Bhí sciar 77% den mhargadh intíre i gcomhair bainne úir ag soláthairtí intíre ó thairgeoirí cláraithe. Bhí sciar 23% den mhargadh ag allmhairí ó Thuaisceart Éireann isteach sa mhargadh bainne úir agus tháinig laghdú 6% air go dtí 134 milliún lítear.

B'ionann allmhairí bainne úir i bpacáistí do thomhaltóirí agus 52% de na hallmhairí sin, agus b'ionann na hallmhairí bulcbhainne a próiseáladh sa Stát chun óil agus 48%.

De bharr díolacháin féinlipéid na miondíoltóirí agus iomaíocht thréan idir miondíoltóirí ó thaobh praghsanna, tá brú láidir anuas fós ar an bhfáltas le haghaidh bainne úir sa mhargadh intíre.

I mí na Samhna, scríobh mé chuig gach mór-mhiondíoltóir ag cur in iúl dóibh an imní mhór atá ar bhail na Gníomhaireachta go bhfágann na lascaín atá a gcur i bhfeidhm ag roinnt grúpaí miondíoltóirí ar bhainne úir go bhfuil an bonn á bhaint d'ínmharthanacht, inbhuanaitheacht agus slándáil an tslabhra soláthair bainne úir. Bhí na lagduithe sin ar an bpraghas miondíola ag déanamh díluacháil ar an mbainne úir, ag brú luach geilleagrach as slabhra soláthair iomlán an bhainne úir, agus d'fhéadfadh sé a bheith ina thoradh air nár leor na praghsanna don tairgeoir a thuilleadh chun soláthairtí bainne ón tír seo a chothú ar feadh na bliana ar fad lena bpróiseáil chun óil.

Táirgeoirí Cláraithe

Is sainghrúpa táirgeoirí iad na táirgeoirí cláraithe i struchtúr táirgthe bainne na hÉireann, agus déantar conradh leo chun bainne a sholáthar lena phróiseáil chun óil ar feadh na bliana ar fad nó ar feadh mhíonna an gheimhridh amháin. Tháinig méadú 2%, go dtí 1,808 táirgeoir, ar líon iomlán na dtáirgeoirí cláraithe.

Ba tháirgeoirí cláraithe iad 11% de na táirgeoirí bainne uile agus ba iad a sholáthair 14% de sholáthairtí bainne na hÉireann i leith na bliana. Tá 98% de na táirgeoirí cláraithe rannpháirteach sa Scéim um Dhearbhú Déiríochta Inbhuanaithe.

Tá an earnáil an-chomhchruinnithe: soláthraíonn 28% de na táirgeoirí cláraithe 54% den soláthar bainne ar feadh na bliana ar fad lena phróiseáil chun óil.

Tháinig méadú níos mó ná 7%, go dtí 1,018 milliún lítear, ar sholáthairtí bainne ó tháirgeoirí cláraithe i leith na bliana, agus soláthraíodh 53% díobh le haghaidh monaraíochta agus 47% díobh mar bhainne óil.

Ba í an bhliain anuraidh an chéad bhliain, ó bunaíodh an Ghníomhaireacht, inar sháraigh soláthairtí bliantúla na dtáirgeoirí cláraithe le haghaidh monaraíochta a gcuid soláthairtí bliantúla bainne óil. Tháinig méadú 16% ar na soláthairtí le haghaidh monaraíochta agus tháinig laghdú 1% ar na soláthairtí bainne óil.

I gcúig mhí fhorordaithe an gheimhridh (Deireadh Fómhair 2017 go dtí Feabhra 2018) thug na soláthairtí iomlána bainne ó tháirgeoirí cláraithe lamháil sábháilteachta 75% thar an tomhaltas bainne úir ó sholáthairtí na tíre seo amháin, agus lamháil sábháilteachta 33% de bhreis ar thomhaltas bainne úir ó sholáthairtí intíre agus ó allmhairí araon. I gcás a lán táirgeoirí cláraithe, soláthraíonn siad roinnt dá gcuid soláthairtí geimhridh do mhargáil bainne neamh-leachtaigh, a mbaineann scéimeanna dreasachta geimhridh éagsúla leo.

Tá athrú ag teacht ar phatrún agus scála an tsamhail soláthair bainne i gcás táirgeoirí cláraithe leis an méadú ar na soláthairtí bliantúla agus leis an méadú séasúrach ar na soláthairtí de bharr breith laonna san earrach.

De réir mar a mhéadaíonn táirgeoirí cláraithe a gcuid soláthairtí bliantúla iomlána agus de réir mar a thagann méadú ar a gcuid soláthairtí bliantúla ón dlúth-thréimhse breithe laonna san earrach, déanfaidh siad athmheastóireacht ar na buntáistí geilleagracha a bhaineann le breith laonna san fhómhar i gcomhair cion níos lú soláthairtí bainne i rith thréimhse an gheimhridh.

Beidh táirgeoirí cláraithe ag súil le breis trédhearcachta agus praghas breise réamhdhearbhaithe ar sholáthairtí leachtacha de bhreis ar phraghsanna monaraíochta má tá siad le coinneáil lena dtiomantas do sholáthairtí bainne úir óil ar ardchaighdeán a sholáthar ar feadh na bliana ar fad.

Suirbhé ar Tháirgeoirí Cláraithe

I mí an Mheithimh, thug an Ghníomhaireacht faoi shuirbhé poist ar tháirgeoirí cláraithe lena fháil amach cén tiomantas a bheidh acu sa todhchaí do sholáthairtí bainne óil ar feadh na bliana ar fad, a bpleananna maidir le táirgeadh bainne amach anseo agus a bpróifíil aoise agus a bpleananna comharbais. Meastar gur líon maith freagraí ar shuirbhé poist iad na freagraí a fuarthas ó 611 táirgeoir, nó thart ar aon trian de na táirgeoirí cláraithe go léir.

Tháinig na freagraí ó gach cearn den tír agus tugadh léargas leo ar gach grúpa táirgeoirí. Ba iad na freagróirí ná gnólachtaí atá ag táirgeadh bainne leachtach le fada an lá: bhí conarthaí i gcomhair bainne leachtach ag 77% díobh le níos mó ná 25 bliain anuas agus bhí conarthaí ag 92% díobh le níos mó ná 6 bliain anuas. Ba é an meánsoláthar bliantúil in aghaidh an fhreagróra ná 720,000 lítear: soláthar bainne leachtaigh 267,000 lítear (37%) agus soláthar bainne monarchan 453,000 lítear (63%).

Léirigh 66% de na freagróirí go raibh siad ag coinneáil lena gcuid leibhéal soláthairtí bainne leachtaigh ó cuireadh deireadh le cuótaí an Aontais Eorpaigh i mí an Mhárta 2015, agus bhí 31% díobh tar éis cur lena gcuid soláthairtí bainne leachtaigh.

Bhí 72% de na freagróirí tar éis a gcuid soláthairtí bainne monarchan a mhéadú agus bhí 25% díobh tar éis cloí leis an leibhéal soláthairtí bainne monarchan a bhíodh á dtáirgeadh acu roimhe sin.

Maidir leis na soláthairtí bainne atá beartaithe go dtí 2019, thug na 313 freagróir a d'fhreagair an cheist seo le fios go raibh sé beartaithe acu a gcuid soláthairtí bainne leachtaigh a choinneáil ag leibhéal na bliana 2016 agus a gcuid soláthairtí bainne monarchan a mhéadú beagnach 33% i gcomparáid le 2016. Maidir leis an ngrúpa soláthraithe sin, tiocfaidh laghdú ar a gcuid soláthairtí bainne leachtaigh ó 37% dá gcuid soláthairtí bliantúla in 2016 go dtí 31% dá gcuid soláthairtí bliantúla in 2019.

Léirigh leath na bhfreagróirí gurbh é an praghas níos airde atá le fáil ar an mbainne leachtach i gcomparáid le praghas an bhainne monarchan an phríomhthoisic a chuaigh i gcion ar a bpleananna don todhchaí maidir le soláthar bainne leachtaigh agus ina dhiaidh sin luaigh siad fáil a bheith ar thalamh, fáil a bheith ar chonarthaí i gcomhair bainne leachtach, stíl mhaireachtála, comharbas agus an fháil atá ar lucht saothair.

Bhí 64% de na freagróirí os cionn 50 bliain d'aois agus bhí 36% acu faoi bhun 50 bliain d'aois. Dúirt 63% de na freagróirí go bhfuil duine ann a thiocfaidh i gcomharba orthu.

Cláir agus Conarthaí 2016/17

Sa bhliain bhainne 2016/17, cláraíodh 1,808 conradh soláthair bainne leis an nGníomhaireacht i dtaca le soláthairtí 486 milliún lítear bainne lena phróiseáil chun óil. Méadú 54 conradh nó 3% a bhí i gceist ansin agus méadú 1% ar sholáthairtí bainne.

Ba chonarthaí Ar Feadh na Bliana ar Fad (AYR) iad 94% de na conarthaí agus 99% de sholáthairtí agus ba chonarthaí ar feadh na Míonna Geimhridh Amháin iad 6% de na conarthaí agus 1% de na soláthairtí.

Sna conarthaí AYR ba é Córas Phraghas an Bhainne Monarchan móide Bónas an príomhchóras praghsála agus cuireadh i bhfeidhm é i gcás 83% de na conarthaí agus i gcás 78% de na soláthairtí. Cuireadh Córas an Phraghais Chothroim i bhfeidhm i gcás 17% de na conarthaí agus 22% de na soláthairtí.

Bhí soláthairtí bainne a ceannaíodh faoi chonarthaí cláraithe 9% ní b'airde ná díolacháin bainne úir intíre, agus ba mar gheall ar shocruithe idirthréimhseacha ceannacháin de bharr chomhdhlúthú an tionscail a bhí sé sin den chuid ba mhó.

Cláraíodh 12 phróiseálaí i gClár na bPróiseálaithe, lena n-áirítear próiseálaí amháin a bhí cláraithe i gcáil táirgeora freisin.

An Breatimeacht

Tá an próiseas fós á leagan amach faoina mbeidh an Ríocht Aontaithe ag fágáil an Aontais Eorpaigh. Ní mór an Comhaontú um Aistarraingt a bheith tugtha chun críche faoi Dheireadh Fómhair 2018 agus ní mór do Chomhairle an Aontais Eorpaigh, Parlaimint na hEorpa agus Rialtas na Ríochta Aontaithe é a dhaingniú. Amhail an 30 Márta 2019, ní bheidh an Ríocht Aontaithe ina ballstát den Aontas Eorpach a thuilleadh agus ón dáta sin ar aghaidh ní ghlacfaidh sí páirt sa phróiseas cinnteoireachta san Aontas.

Beidh idirthréimhse i gceist go dtí an 31 Nollaig 2020 ina mbeidh an Ríocht Aontaithe fós rannpháirteach sa Mhargadh Aonair agus san Aontas Custaim agus ina mbeidh sí faoi cheangal ag rialacha an Aontais. Le linn na hidirthréimhse sin, déanfaidh an Ríocht Aontaithe caibidliocht ar Chonradh um Chaidreamh sa Toghchán ina gclúdófar, i measc eile, an caidreamh trádála idir í féin agus 27 tír an Aontais tar éis na hidirthréimhse, agus an caidreamh idir í féin agus tríú tíortha.

Tá sé geallta ag an Ríocht Aontaithe agus ag an Aontas Eorpach comhaontú a thabhairt i gcrích lena seachnófar teorainn chrua idir Tuaisceart Éireann agus an Phoblacht. Mura ndéanfar comhaontú den sórt sin, beidh sé de dhualgas ar an Ríocht Aontaithe faoin gComhaontú um Aistarraingt cloí le hailníú iomlán idir Tuaisceart Éireann agus rialacha an Aontais i dtaobh an Mhargaidh Aonair agus an Aontais Custaim, faoina dtacaítear le comhar Thuaidh-Theas, leis an ngeilleagar uile-oileáin agus le Comhaontú Aoine an Chéasta a chosaint. Tá sé curtha in iúl ag

an Ríocht Aontaithe nach féidir léi glacadh leis an gcúlstop sin.

Tá baol mór ann fós i dtaobh na polaitíochta de go bhféadfadh an Ríocht Aontaithe an tAontas Eorpach a fhágáil gan comhaontú trádála a bheith tugtha chun críche agus tá an baol ann go gcuirfí taraifí allmhairithe ar onnmhairí bia na hÉireann go dtí an Ríocht Aontaithe agus gur lú an praghas a bheadh le fáil orthu ar an margadh, agus go mbeadh allmhairí bia go hÉirinn ón Ríocht Aontaithe faoi réir taraifí de chuid an Aontais Eorpaigh.

Níl Ballstát ar bith eile san Aontas Eorpach chomh mór faoi lé chinneadh na Ríochta Aontaithe is atá Stát na hÉireann agus ní bheidh earnáil ar bith sa Stát a mbuailfear chomh dona í is a bhuailfear an talmhaíocht – an earnáil dhúchasach is mó in Éirinn.

Maidir le próiseálaithe agus táirgeoirí Éireannacha, is é an cur chuige is fearr ná a bheith ag súil le réiteach maith ach a bheith ag réiteach i gcomhair an cháis is measa trí tháirgí agus margadí a éagsúlú agus trí dhíriú ar laghdú costais agus ar bhearta éifeachtúlachta.

Ionchas don Toghchán

Tar éis bliain den scoth in 2017, bhí brú ar tháirgeoirí agus ar a gcuid beostoic ag tús na bliana 2018 toisc gur tháinig séasúr earraigh fuar, fliuch, tráth a raibh teocht na talún íseal agus nár fhás an féar, sna sála ar thréimhse fhada bheathaithe sa gheimhreadh. Bhí go leor táirgeoirí buailte ag easpa farae agus cuireadh as go mór do na pleananna a bhí acu maidir le féarach agus sadhlas. D'fhág géarchéim náisiúnta na heaspa farae gurbh éigean beatha a allmhairiú den chéad uair ó 2013.

Táthar ag súil go mbeidh na margadí onnmhairíochta do tháirgí déiríochta cobhsaí in 2018 maidir le praghsanna táirgí agus na praghsanna bainne monarchan a eascraíonn astu, ach fágann an éiginnteacht atá ag teacht chun cinn maidir leis an mBreatimeacht go bhféadfadh sé go mbainfí an bonn de sin.

Cúrsaí Airgeadais

Ba é ioncam iomlán na Gníomhaireachta in 2017 ná €515,165, sin laghdú €2,909 nó níos lú ná 1% i gcomparáid lena hioncam in 2016. Tháinig laghdú €1,305, nó 1%, ar an ioncam ó thobhaigh bhainne dar luach €513,695, agus laghdaigh an t-ioncam úis go dtí €1,470 mar gheall ar na rátaí úis taisce ní b'ísle a bhí i réim.

Tháinig méadú €16,878 nó 3% ar na costais oibriúcháin €541,919. Tháinig méadú €1,101 nó níos lú ná 1% ar chostais €357,563 i ndáil le pearsanra agus baill foirne, arb ionann iad agus 66% de na costais iomlána. B'ionann na costais riaracháin eile agus an dímhéas agus €184,396 agus méadú €15,777 nó 9% a bhí i gceist ansin.

An Ghníomhaireacht Náisiúnta Bainne

Tuarascáil Bhliantúil agus Cuntais 2017

D'fhág an farasbarr costas €541,919 thar ioncam €515,165 go raibh easnamh oibriúcháin €26,754 i gceist i leith na bliana.

Ag deireadh na bliana, bhí €1,049,276 sa Chiste Carntha agus cuimsíodh ann airgead agus taisc dar luach €959,444, luach féichiúnaithe lúide creidiúnaithe €75,639 agus luach sócmhainní seasta €14,193.

An Cód Cleachtais chun Comhlachtaí Stáit a Rialú, 2016

Tháinig an Cód Cleachtais nua chun Comhlachtaí Stáit a Rialú i bhfeidhm ón 1 Meán Fómhair 2016. Faoi réir fhorálacha na nAchtanna Bainne (Soláthar a Rialáil), 1994 agus 1996 agus roinnt mionmhaolaithe, measann an Ghníomhaireacht go bhfuil sí ag cloí le cleachtais agus nósanna imeachta rialachais an Chóid nua.

Cruinnithe

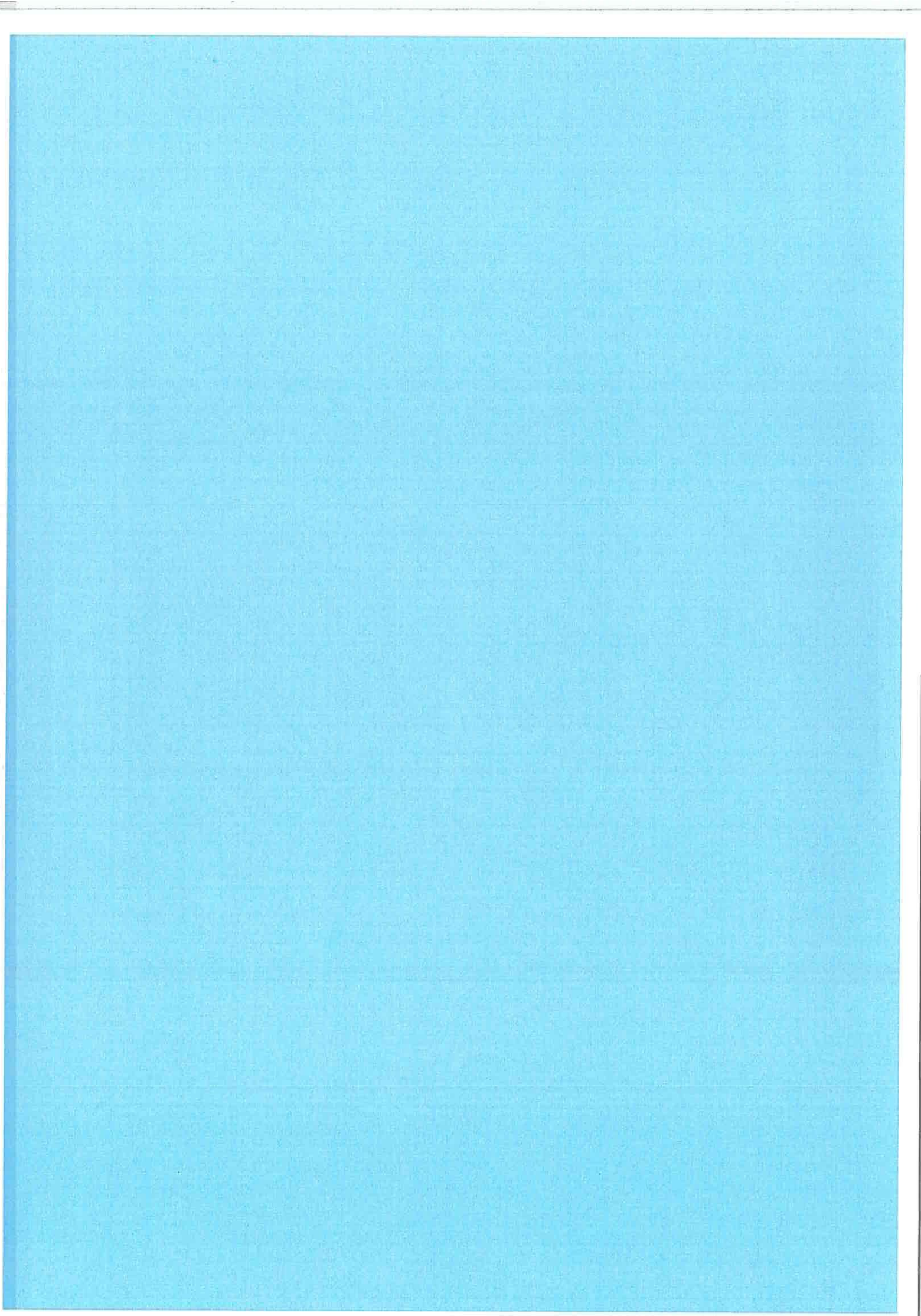
I rith na bliana, thionóil an Ghníomhaireacht sé chruinniú agus thionóil an Coiste Iniúcháireachta agus Riosca dhá chruinniú. Ba é 86% cóimheas meánfhreastail na gcomhaltaí ag cruinnithe de chuid na Gníomhaireachta.

Conclúid

Is mór ag an nGníomhaireacht an comhoibriú a fuair sí i rith na bliana ó phróiseálaithe bainne leachtaigh, ó chomhlachtaí ionadaíoch na dtáirgeoirí, na bpróiseálaithe, na dtomhaltóirí, na miondíoltóirí agus na ndáileoirí, agus ó oifigigh na Roinne Talmhaíochta, Bia agus Mara agus na nGníomhaireachtaí Stáit eile a ndeachthas i gcomhairle leo i rith na bliana.

Gabhaim mo bhuíochas le comhaltaí na Gníomhaireachta as an gcúnamh agus an tacaíocht uathu le linn na bliana agus le Muiris agus a fhoireann as a ndíograis.

Donncha Ó Murchú
Cathaoirleach



An Ghníomhaireacht Náisiúnta Bainne

Tuarascáil Bhliantúil agus Cuntais 2017

Cathaoirleach



Donncha Ó Murchú¹

Ionadaithe na dTáirgeoirí



Aodhán Ó Casthasaigh



Tadhg Ó Ciosáin



Donncha Ó Faogáin



Liam Ó Linnáin



Pádraig Ó Maolagáin¹

Ionadaithe na bPróiseálaithe



Antaine Ó Drisceoil



T.S. Ó Flannagáin¹



Proinsias Tóibín



Eoghan Mac Suibhne

Ionadaí na nDáileoírí



Uaitear Ó Maoldomhnaigh



Seán Foster^{1 2}

Ionadaí na Miondíoltóirí



Risteard Ó Donnchú



Micheál Mac Giolla Chaoim

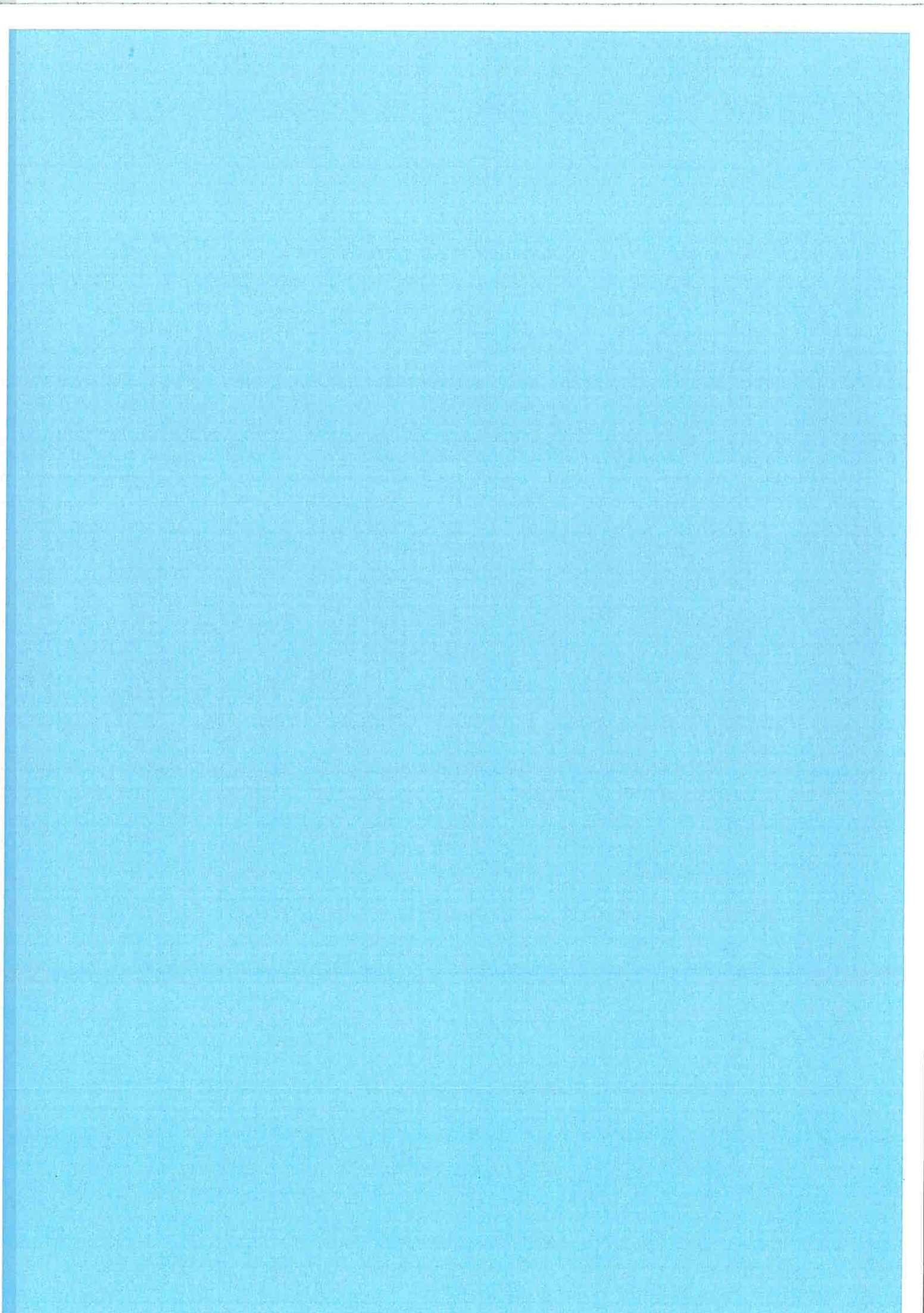
¹ Comhaltai den Choiste Iniúchóireachta agus Riosca 2017

² CCathaoirleach an Choiste Iniúchóireachta agus Riosca 2017

Cathaoirleach:	Donncha Ó Murchú ¹
Ionadaithe na dTáirgeoirí:	Aodhán Ó Casthasaigh Tadhg Ó Ciosáin Donncha Ó Faogáin Liam Ó Linnáin Pádraig Ó Maolagáin ¹
Ionadaithe na bPróiseálaithe:	Antaine Ó Drisceoil T.S. Ó Flannagáin ¹ Proinsias Tóibín Eoghan Mac Suibhne
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Ionadaí na Miondíoltóirí:	Seán Foster ^{1 2}
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Príomhfheidhmeannach	An Dr Muiris Ó Céidigh
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Baincéirí:	Banc-Aontas Éireann cpt., Brainse Bankcentre, Droichead na Dothra, Baile Átha Cliath 4. Banc na hÉireann, 39 Faiche Stiabhna, Baile Átha Cliath 2.
Iniúchóir:	Deloitte & Touche, Áras Deloitte & Touche, Ardán Phort an Iarla, Baile Átha Cliath 2.

¹ Comhaltai den Choiste Iniúchóireachta agus Riosca 2017

² Cathaoirleach an Choiste Iniúchóireachta agus Riosca 2017



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1. SOLÁTHAIRTÍ BAINNE



An Dr Muiris Ó Céidigh,
Príomhfhéidhmeannach

1.1 Soláthairtí Bainne Intíre

Cuireadh 7,263 milliún lítear de sholáthairtí bainne intíre chuig uachtarlanna agus sáslaigh phaisteartha in 2017, sin méadú 609 milliún lítear nó 9% i gcomparáid le 2016.

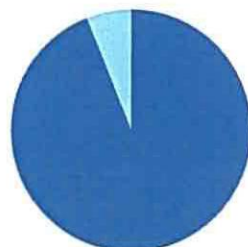
Meastar gurb ionann líon na dtáirgeoirí bainne sa Stát in 2017 agus 17,000, an líon céanna a bhí ann in 2016. Táirgeadh meánsoláthairtí bliantúla bainne 427,000 lítear in aghaidh an táirgeora.

Úsáideadh 94% de na soláthairtí bainne intíre chun táirgí déiríochta a dhéanamh, a bhí lena n-onnmhairiú den chuid ba mhó, agus próiseáladh 6% de na soláthairtí mar bhainne óil sa mhargadh intíre.

Lean an patrún ard séasúrach sna soláthairtí intíre bainne in 2017, bunaithe ar tháirgeadh bainne féaraigh agus breith shéasúrach laonna, agus soláthraíodh 79% de na soláthairtí bainne sna seacht mí ó Mhárta go Meán Fómhair agus 21% sna cúig mhí ó Dheireadh Fómhair go Feabhra agus na míonna sin san áireamh.

Cóimheas míosúil ard/iseal 6.7/1 a bhí ann i dtaca leis an bpróifíl soláthair bainne intíre, lenar cuimsíodh cóimheas míosúil ard/iseal 9.5/1 i ndáil le soláthairtí bainne ó tháirgeoirí bainne monarchan agus 2.1/1 i ndáil le soláthairtí bainne ó tháirgeoirí bainne cláraithe.

FÍOR 1.1 ÚSÁID NA SOLÁTHAIRTÍ BAINNE INTÍRE 2016



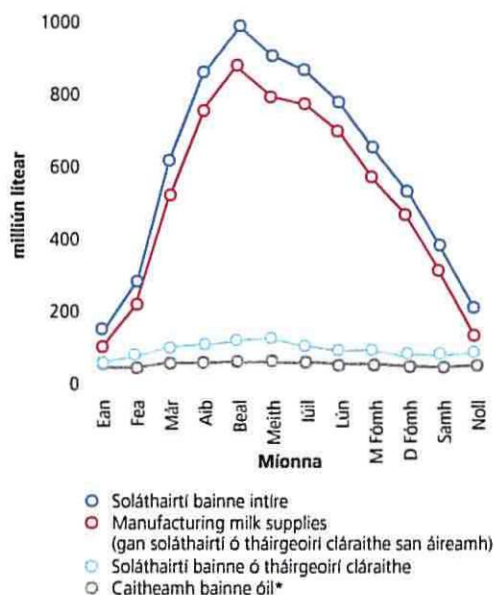
- Táirgí Déiríochta Monaraithe 94%
- Bainne lena Chaitheamh mar Leacht 6%

TÁBLA 1.0 SÉASÚRACHT NA SOLÁTHAIRTÍ BAINNE INTÍRE (DE RÉIR EARNÁLA)

Bliain	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
	Cóimheasa míosúla ard/iseal															
Bainne Monarchan	9.5	8.7	11.1 ¹	8.6	8.6	9.1	6.8	8.7	8.1	7.1	8.2	8.7	8.2	8.0	8.2	8.9
Bainne Leachtach	2.1	2.0	2.3 ¹	1.8	1.9	1.8	1.8	1.9	1.7	1.8	1.8	1.8	1.8	1.8	1.9	2.0
Gach Bainne	6.7	6.3	7.6 ¹	5.9	5.8	5.6	5.1	5.8	4.9	5.4	5.6	5.7	5.5	5.5	5.6	6.1

¹ Dá ndéanfaí ardluachanna agus íseal-luachanna na míonna a ríomh tar éis gur cuireadh deireadh leis an gcuóta, is éard a bheadh sna cóimheasa ná 6.6, 1.7 agus 4.8. Foinse: An Roinn Talmhaíochta, Bia agus Mara/An Phríomhoifig Staidrimh

FÍOR 1.2 SOLÁTHAIRTÍ INTÍRE, SOLÁTHAIRTÍ BAINNE MONARCHAN, SOLÁTHAIRTÍ DE RÉIR TÁIRGEOIRÍ CLÁRAITHE AGUS CAITHEAMH BAINNE ÓIL (MÍOSÚIL) 2017



* Bainne a díoladh chun óil laistigh den Stát, lena n-áirítear allmhairí bulcbhainne agus allmhairí bainne phacáistithe.
Foinsí: An Phríomhoifig Staidrimh/An Gníomhaireacht Náisiúnta Bainne

1.2 Soláthairtí Bainne ó Tháirgeoirí Cláraithe

Is grúpa suntasach táirgeoirí iad na táirgeoirí bainne cláraithe san earnáil soláthair bainne intíre: cuimsíonn siad 11% de na táirgeoirí bainne go léir agus soláthraíonn siad 14% de na soláthairtí bainne intíre.

Ní hamháin go soláthraíonn siad na riachtanais bainne intíre ar feadh na bliana ar fad le haghaidh bainne óil ach thairis sin soláthraíonn siad 8% de na soláthairtí bainne monarchan ar fad don tír.

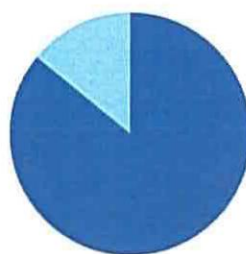
Tháinig méadú 65 milliún lítear nó 7% ar mhéid iomlán na soláthairtí bainne ón 1,808 táirgeoir cláraithe sa Stát faoi chonarthaí Ar Feadh na Bliana ar Fad (AYR) agus conarthaí na Míonna Geimhridh Amháin in 2016/17, go dtí 1,011 milliún lítear, i gcomparáid le 946 milliún lítear sa bhliain 2015/16.

B'ionann na soláthairtí lena bpróiseáil chun óil agus 486 milliún lítear, nó 48% de na soláthairtí go léir ó tháirgeoirí cláraithe, agus b'ionann na soláthairtí lena bpróiseáil le haghaidh táirgí déiríochta

monaraithe agus 525 milliún lítear, nó 52% de na soláthairtí iomlána.

Bhí na soláthairtí bainne a ceannaíodh faoi chonarthaí cláraithe lena bpróiseáil mar bhainne óil 9% níos mó ná díolacháin bainne úir na bpróiseálaithe in 2016/17, i gcomparáid le 8% in 2015/16, agus ba é an chúis ba mhó leis sin ná na socrúithe ceannacháin idir thréimhseacha idir próiseálaithe agus táirgeoirí i ndiaidh chomhdhlúthú an tionscail.

FÍOR 1.3 SOLÁTHAIRTÍ BAINNE INTÍRE 2017



- Soláthairtí ó Tháirgeoirí Bainne Monarchan 86%
- Soláthairtí ó Tháirgeoirí Cláraithe 14%

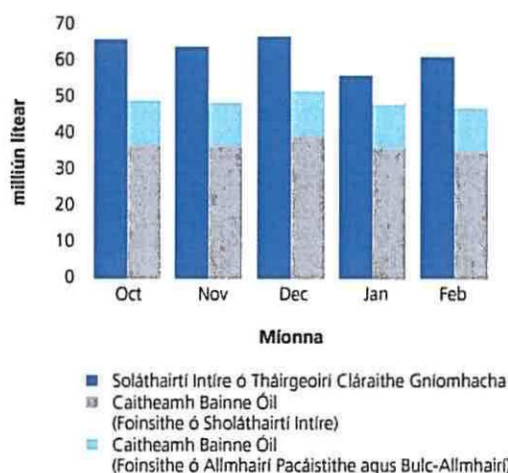
Bhí meánsoláthairtí bliantúla 585,000 lítear ag soláthraithe cláraithe faoi chonarthaí Ar Feadh na Bliana ar Fad in 2016/17 i gcomparáid le 563,000 lítear an bhliain roimhe sin – méadú 4%

1.3 Soláthairtí Geimhridh Bainne

I gcúig mhí fhorordaithe an gheimhridh idir Deireadh Fómhair 2017 agus Feabhra 2018, sholáthair táirgeoirí cláraithe 324 milliún lítear san iomlán, sin méadú 12 mhilliún lítear nó 4% ar na soláthairtí sa tréimhse céanna in 2016/17, agus chuir siad clúdach soláthair 133% ar fáil de bhainne óil ar fud na tíre (lena n-áirítear allmhairí), is é sin 243 milliún lítear, nó clúdach soláthair 175% ar chaitheamh ó sholáthairtí intíre amháin.

I mí na Nollag 2017 agus mí Eanáir 2018, sholáthair táirgeoirí cláraithe 127 milliún lítear san iomlán, sin méadú 5 mhilliún lítear nó 4% ar na soláthairtí i leith na tréimhse céanna in 2016/17, agus chuir siad 27 milliún lítear ar fáil de bhreis ar an soláthair náisiúnta 100 milliún lítear bainne óil (lena n-áirítear allmhairí) sna míonna sin, clúdach soláthair 127%, nó clúdach soláthair 165% ar chaitheamh ó sholáthairtí intíre amháin.

FÍOR 1.4 SOLÁTHAIRTÍ BAINNE IN AGHAIDH NA MÍOSA AG TÁIRGEOIRÍ CLÁRAITHE AGUS CAITHEAMH BAINNE ÓIL 2017 (NA MÍONNA FORORDAITHE DEIREADH FÓMHAIR 2017 – FEABHRA 2018)



Foinsí: An Phríomhoifig Staidrimh/An Ghníomhaireacht Náisiúnta Bainne

1.4 Allmhairí

Meastar gur 803 milliún lítear a bhí sna hallmhairí bulcbhainne isteach sa Stát lena bpróiseáil ag uachtarlanna agus sáslaigh phaistéartha, sin laghdú 10 milliún lítear nó 1% i gcomparáid le 2016. Ba ghluaiseachtaí trasteorann a tugadh ó Thuaisceart Éireann iad na hallmhairí bulcbhainne sin den chuid ba mhó agus iad comhionann le 11% de na soláthairtí intíre agus le 35% de sholáthairtí bainne bliantúla Thuaisceart Éireann in 2017.

B'ionann allmhairí bulcbhainne 739 milliún lítear lena bpróiseáil ina dtáirgí déiríochta monaraithe sa Stát agus 92% de na hallmhairí iomlána bainne, agus b'ionann allmhairí bulcbhainne 64 milliún lítear, lena bpróiseáil chun óil sa Stát, agus 8% de na hallmhairí bulcbhainne. Méadú 1 mhilliún lítear, nó 2%, a bhí i gceist leo i gcomparáid leis an mbliain roimhe sin.

TÁBLA 1.5 ALLMHAIRÍ BULCBHAINNE MAR % DE NA SOLÁTHAIRTÍ BAINNE INTÍRE 2000-2017

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1996
	Milliún lítear																		
Soláthairtí	7,263	6,654	6,395	5,469	5,423	5,225	5,377	5,173	4,801	4,959	5,090	5,083	4,915	5,116	5,157	5,032	5,179	5,012	5,144
Allmhairí ¹ (bulc)	803	813	594	511	411	406	356	388	427	464	473	566	550	377	349	278	209	304	-
Allmhairí mar %	11	12	9	9	8	8	7	8	9	9	9	11	11	7	7	5	4	6	-

¹ POS

Meastar gur allmhairíodh 70 milliún lítear bainne úir i bpacáistí do thomhaltóirí, sin laghdú 10 milliún lítear nó 13% i gcomparáid leis an mbliain 2016.

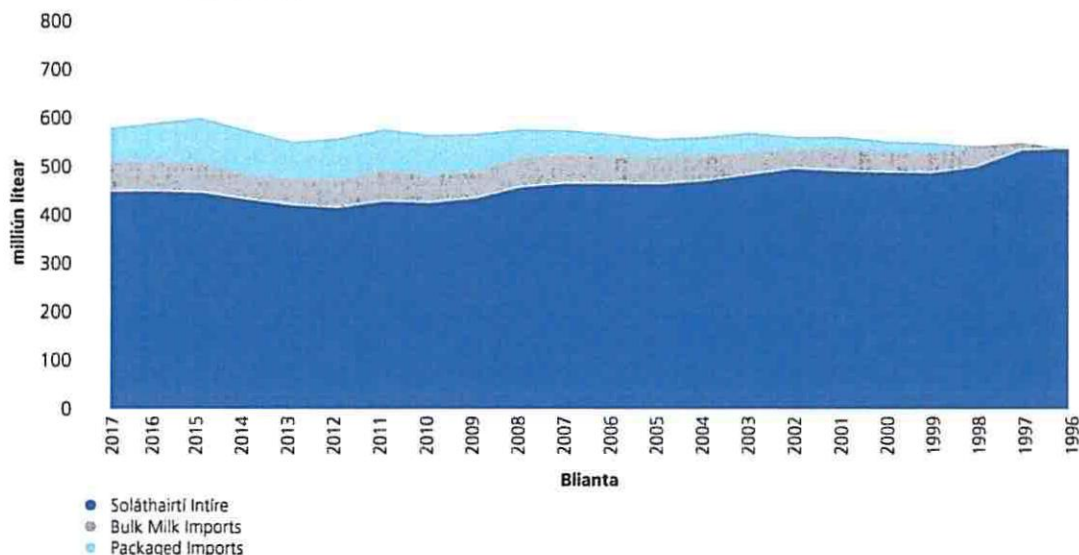
B'ionann na hallmhairí bainne iomlána chun óil i bpacáistí do thomhaltóirí agus i mbulc lena bpróiseáil chun óil sa Stát agus 134 milliún lítear in 2017, sin laghdú 9 milliún lítear, nó 6%, i gcomparáid le 2016.

TÁBLA 1.6 ALLMHAIRÍ BULCBHAINNE AGUS BAINNE PHACÁISTITHE CHUN ÓIL 2000-2017

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1996
	Milliún lítear																		
Pacáí do Thomhaltóirí	70*	80*	94*	93*	89	86	86	84	78	59	50	46	40	38	41	26	24	23	0
Bulc	64	63	62	52	57	59	65	58	57	63	62	58	55	55	48	42	50	43	0
Allmhairí iomlána	134	143	156	145	146	145	151	142	135	122	112	104	95	93	89	68	74	66	0

* Meastacháin de chuid na Gníomhaireachta Náisiúnta Bainne

FÍOR 1.7 AN SCIAR DEN MHARGADH INTÍRE BAINNE LEACHTAIGH ATÁ AG ALLMHAIRÍ 1996-2017



Bhí sciar 77% de mhargadh bainne úir an Stáit ag soláthairtí intíre, agus is sciar 23% den mhargadh céanna sin a bhí ag allmhairí.

Ó 1996 i leith tá méadú tagtha ar allmhairí bainne úir chun óil go dtí thart ar 134 milliún lítear.

Tá sciar an mhargaidh de sholáthairtí cláraithe intíre sa mhargadh bainne úir laghdaithe ó 100% in 1996 go dtí 77% in 2017, agus tá an sciar den mhargadh atá ag allmhairí méadaithe óna náid go dtí 23%.

Rinne próiseálaithe agus miondíoltóirí (monaraíochta agus bainne leachtaigh) 873 milliún lítear bulcbhainne san iomlán a allmhairiú ó Thuaisceart Éireann agus b'ionann é sin agus 12% de na soláthairtí bainne intíre.

Tuaisceart Éireann – Soláthairtí/Praghsanna Bainne

B'ionann méid na soláthairtí bainne i dTuaisceart Éireann sa bhliain 2017 agus 2,284 milliún lítear, sin méadú 86 milliún lítear nó 4% i gcomparáid leis an bhfigiúr leasaithe 2,198 milliún lítear i leith na bliana roimhe sin, agus tháinig na soláthairtí sin ó 2,635 feirmeoir déiríochta.

Bhí soláthairtí bainne na bliana ó Thuaisceart Éireann comhionann le 31% de sholáthairtí bainne intíre an Stáit.

Déantar os cionn 80% de sholáthairtí bainne bliantúla Thuaisceart Éireann a onnmhairiú mar tháirge deiridh nó mar bhainne amh.

Ón mbliain 1993 i leith, tá méadú 975 milliún lítear, nó 74%, tagtha ar sholáthairtí bliantúla bainne i dTuaisceart Éireann. Is méadú é ar éascaíodh dó mar gheall ar cheannach agus aistriú cuótaí bainne AE ón mBreatain Mhór. In 2017 rinneadh méid is ionann agus 82% den mhéadú ar sholáthairtí bainne i dTuaisceart Éireann ó 1993 a allmhairiú isteach sa Stát agus a phróiseáil ann.

TÁBLA 1.8 AN MÉID BAINNE ÓIL A CAITHEADH Ó SHOLÁTHAIRTÍ INTÍRE AGUS Ó ALLMHAIRÍ 2000-2016

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1996
	milliún lítear																		
Caitheamh	581	590	601	576	565	563	578	567	568	578	577	568	559	556	571	563	564	553	536
Soláthairtí intíre	447	447	445	431	419	418	427	425	433	456	465	464	464	463	482	495	490	487	536
Allmhairí iomlána	134	143	156	145	146	145	151	142	135	122	112	104	95	93	89	68	74	66	0
Soláthairtí Intíre mar % den Mhéid a Caitheadh	77	76	74	75	74	74	74	75	76	79	81	82	83	83	84	88	87	88	100
Allmhairí mar % den Mhéid a Caitheadh	23	24	26	25	26	26	26	25	24	21	19	18	17	17	16	12	13	12	0

Foinse: An Phríomhoifig Staidrimh/An Ghníomhaireacht Náisiúnta Bainne

TÁBLA 1.9 SOLÁTHAIRTÍ BAINNE SA STÁT AGUS I dTUAISCEART ÉIREANN 2017

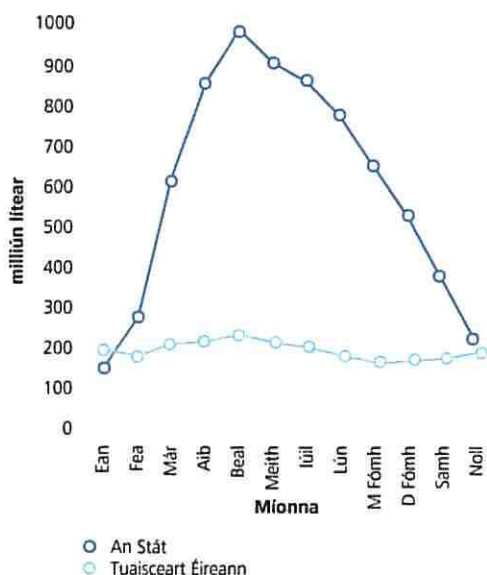
	Poblacht na hÉireann	Tuaisceart Éireann
Soláthairtí lomlána – m. lítear	7,263	2,284
Meánmhéid Saille Ime	4.09	4.01
Meánmhéid Próitéine	3.48	3.26
Cóimheas míosúil ard/iseal	6.7/1	1.4/1
Soláthraithe – líon*	17,000*	2,635
Meánlíon soláthairtí in aghaidh an tsoláthraí – lítir	427,000	867,000

* Meastacháin de chuid na Gníomhaireachta Náisiúnta Bainne

Tá difríocht mhór i gcónaí sa phatrún soláthair bhliantúil bainne i dTuaisceart Éireann i gcomparáid leis an Stát. Tá soláthairtí bainne ar fáil ar feadh na bliana go léir le cóimheas míosúil ard/iseal in 2017 de 1.4/1 i gcomparáid le 6.7/1 sa Stát.

Ba é a bhí i meánmhéid na soláthairtí bliantúla bainne in aghaidh an tsoláthraí i dTuaisceart Éireann in 2017 ná 867,000 lítear, is é sin le rá, níos mó ná dhá oiread meánmhéid na soláthairtí bliantúla bainne in aghaidh an tsoláthraí de 427,000 lítear sa Stát.

FÍOR 1.10 SOLÁTHAIRTÍ BAINNE IN AGHAIDH NA MÍOSA – SA STÁT AGUS I dTUAISCEART ÉIREANN 2017



TÁBLA 1.11 SOLÁTHAIRTÍ BAINNE Ó THUAISCEART ÉIREANN

	Soláthairtí Bainne	
	m. lítear	Innéacs
1993	1,309	100
2002	1,764	135
2003	1,772	135
2004	1,776	136
2005	1,865	142
2006	1,902	145
2007	1,918	146
2008	1,902	145
2009	1,772	135
2010	1,850	141
2011	1,977	150
2012	1,995	151
2013	2,008	153
2014	2,198	168
2015	2,266	173
2016	2,198*	168
2017	2,284	174

Foinse: DARDNI

* Athbhreithnithe

Sa bhliain 2017, ba é an glan-mheánphraghas bliantúil a focadh le táirgeoirí i dTuaisceart Éireann as ucht soláthairtí bainne ar feadh na bliana ar fad ná 32.59 c/l, sin méadú 7.9 c/l nó 32% i gcomparáid leis an mbliain roimhe sin. Bhí an praghas sin 2.8 c/l nó 8% ní ba lú ná meánphraghas bliantúil na soláthairtí bainne monarchan sa Stát in 2017, is é sin 35.39 c/l.

2. AN MARGADH BAINNE ÚIR

Tá margadh bainne úir na hÉireann ar an margadh tomhaltóirí is mó le haghaidh bainne agus táirgí bainne sa Stát, agus bhí luach miondíola measta €517m aige in 2017.

Caitheadh 581 milliún lítear bainne leachtaigh úir sa tír anuraidh, laghdú 9 milliún lítear nó 2% ar an méid a caitheadh in 2016. Is í Éire atá sa chéad áit ar liosta na dtíortha san Aontas Eorpach agus ar domhan ina n-óltar an méid is mó bainne úir in aghaidh an duine, agus ólaimid 121 lítear in aghaidh an duine sa bhliain.

B'ionann díolacháin bainne gan bhearradh anuraidh agus 61% de na díolacháin bainne úir, agus b'ionann díolacháin bainne beagmhéathrais agus bainne bearrtha agus an 39% eile.

Bhí meánphragsanna miondíola náisiúnta an bhainne beagmhéathrais i bpacáistí 1 lítir amháin agus an bhainne gan bhearradh i bpacáistí 2 lítear in 2017, arna dtuairisciú ag an Phríomhoifig Staidrimh, cothrom le 104 c/l agus 169 c/2l faoi seach. Tháinig laghdú 1 c/l ar mheánphraghas na bpacáistí 1 lítir amháin (bainne beagmhéathrais), agus tháinig laghdú 2 c/l nó 1% ar phraghas na bpacáistí 2 lítear (bainne gan bhearradh) i gcomparáid le 2016.

Díoladh thart ar 75% den bhainne úir i bpacáistí 2 lítear nó níos mó agus díoladh thart ar 25% de i bpacáistí 1 lítir amháin nó níos lú.

Ar bhonn an díolacháin sin, measann an Ghníomhaireacht Náisiúnta Bainne gurbh é an meánphraghas miondíola náisiúnta sa tír i bpacáistí de gach méid ná 89 c/l in 2017 i gcomparáid le 90 c/l in 2016, sin laghdú 1 c/l nó 1%.

Ó 1995 go dtí 2011 thug an Phríomhoifig Staidrimh tuairisc ar mheánphraghas míosúil an bhainne gan bhearradh i bpacáistí 1 lítir amháin, agus i rith na tréimhse sin d'ardaigh an praghas 34 c/l nó 44%. Ó Eanáir 2012, scoir an Phríomhoifig Staidrimh de bheith ag tuairisciú ar mheánphraghas míosúil an bhainne gan bhearradh i bpacáistí 1 lítir amháin agus thosaigh sí ag tuairisciú ar phraghas an bhainne beagmhéathrais i bpacáistí 1 lítir amháin.

I dTábla 2.0, bhain an Ghníomhaireacht leas sa meánphraghas an bhainne beagmhéathrais i bpacáistí 1 lítir amháin chun an praghasinnéacs tomhaltóirí ó 2012 go dtí 2017 a ríomh. Tríd is tríd, is ionann an praghas atá ar bhainne féinlipéid gan bhearradh agus bainne beagmhéathrais féinlipéid i bpacáistí 1 lítir amháin i ngrúpaí siopaí miondíola. I roinnt cásanna, áfach, d'fhéadfadh na pragsanna miondíola a ghearrtar ar bhandaí bainne beagmhéathrais na bpróiseálaithe i bpacáistí 1 lítir a bheith níos airde ná na pragsanna miondíola a ghearrtar ar bhandaí bainne gan bhearradh na bpróiseálaithe i bpacáistí 1 lítir amháin.

Tábla 2.0 INNÉACSANNA NA bPRAGHSANNA DO THOMHALTÓIRÍ/PRAGHSANNA BIA/PRAGHSANNA MIONDÍOLA BAINNE/PRAGHSANNA DO THÁIRGEOIRÍ

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
An Praghasinnéacs Tomhaltóirí	151	150	150	151	151	150	148	144	145	153	147	140	135	132	129	124	119	113	107	106	103	102	100
An Praghasinnéacs Bia	129	131	135	136	140	142	139	140	145	150	142	134	132	133	133	129	123	116	112	108	104	102	100
An Praghasinnéacs Bainne Miondíola																							
• bainne beagmhéathrais ¹	135	136	136	136	138	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
• bainne gan bhearradh ²	-	-	-	-	-	-	144	144	145	144	118	110	110	110	112	110	108	105	104	104	104	104	100
An Praghasinnéacs Táirgeoirí ³	116	91	97	116	118	104	108	99	89	115	108	93	94	98	98	100	102	98	98	98	100	104	100

Foinsí: An Phríomhoifig Staidrimh/An Ghníomhaireacht Náisiúnta Bainne

¹ An Phríomhoifig Staidrimh – meánphraghas náisiúnta miondíola an bhainne beagmhéathrais i bpacáistí 1 lítir amháin (An Phríomhoifig Staidrimh ó Eanáir 2012).

² An Phríomhoifig Staidrimh – meánphraghas náisiúnta miondíola an bhainne gan bhearradh i bpacáistí 1 lítir amháin (An Phríomhoifig Staidrimh go Nollaig 2011).

³ An Ghníomhaireacht Náisiúnta Bainne – meánphraghas náisiúnta don táirgeoir ar sholáthairtí atá le próiseáil chun óil. Ní áirítear focailochtaí préimhe déiríochta ón Aontas Eorpach is iníochta le faighteoirí incháilithe ó 2004 i leith.

TÁBLA 2.1 MEÁNPHRAGHSANNA BLIANTÚLA MIONDÍOLA BAINNE – PRAGHSANNA BLIANTÚLA BAINNE DO THÁIRGEOIRÍ/SCIAR NA dtÁIRGEOIRÍ DE PHRAGHAS MIONDÍOLA AN BHAINNE

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l
Pragsanna Miondíola																							
– bainne beagmhéathrais ¹																							
– bainne gan bhearradh ²	104	105	105	105	106	105	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Pragsanna do Tháirgeoirí ³	38.0	29.9	31.9	38.1	38.9	34.1	35.5	32.4	29.2	37.6	35.3	30.5	31.0	32.3	32.3	32.7	33.3	32.1	32.2	32.3	32.8	34.1	32.8
Pragas do Tháirgeoirí mar % de Phraghas Miondíola ⁴	37%	28%	30%	36%	37%	32%	32%	29%	26%	34%	39%	36%	36%	38%	38%	38%	40%	40%	40%	40%	41%	43%	43%

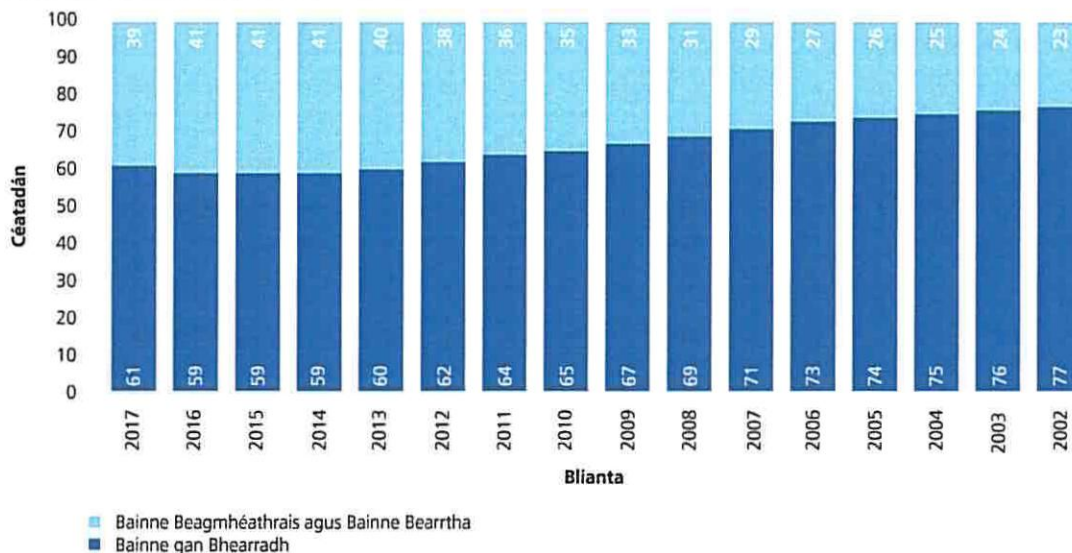
¹ An Phríomhoifig Staidrimh – meánphraghas náisiúnta bliantúil miondíola an bhainne beagmhéathrais i bpacáistí 1 litir amháin (is ó Eanáir 2012 amháin a thugann an Phríomhoifig Staidrimh tuairisc ar bhainne beagmhéathrais i bpacáistí 1 litir amháin).

² An Phríomhoifig Staidrimh – meánphraghas náisiúnta bliantúil miondíola an bhainne gan bhearradh i bpacáistí 1 litir amháin.

³ An Ghníomhaireacht Náisiúnta Bainne – meánphraghas náisiúnta bliantúil don tháirgeoir ar bhainne atá le próiseáil chun óil.

⁴ An Ghníomhaireacht Náisiúnta Bainne – bunaithe ar mheastachán na Gníomhaireachta gurb é 89 c/l meánphraghas náisiúnta miondíola an bhainne úir i bpacáistí de na méideanna éagsúla go léir, bheadh praghas na dtáirgeoirí mar chéatadán den phraghas miondíola cothrom le 43% in 2017, i gcomparáid le 33% in 2016.

FÍOR 2.2 DÍOL BAINNE ÚIR – PRÓIFÍL TÁIRGE 2017 – 2002



Foinse: An Phríomhoifig Staidrimh

An Margadh Miondíola

Is iad na miondíoltóirí an príomhbhealach dáileacháin le haghaidh bainne úr, agus is iad a dháileann 79% den bhainne úr ar fad. Dar le foinsí sa tionscal gur fhan lónadóireacht ag 11% agus bhí díol ag leac an dorais fós ag 10%.

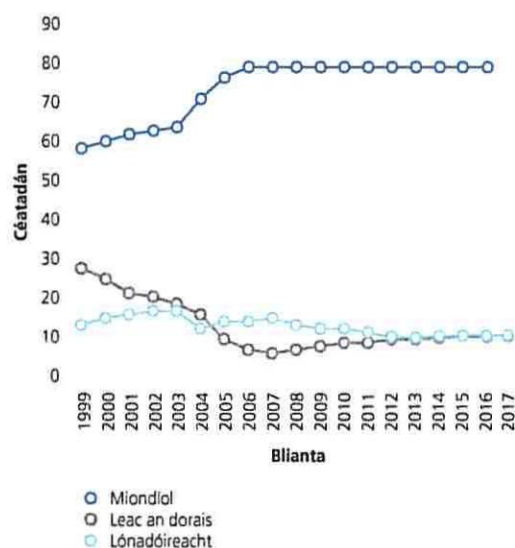
Bhí 70% de sciar mhargadh grósaeireachta na hÉireann ag na trí ghrúpa siopaí miondíola is mó in 2017 agus bhí sciar 93% den mhargadh ag na cúig ghrúpa is mó.

TÁBLA 2.3 SCÍAR DEN MHARGADH GRÓSÁEIREACHTA

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
Tesco	22	22	24	25	26	27	28	27	26	26	26	26	26	25	23	24
SuperValu	22	23	25	25	20	20	20	20	20	20	20	20	20	19	19	19
Dunnes	22	23	24	24	24	23	23	23	25	24	24	22	22	22	21	22
Lidl/Aldi	23	22	17	16	14	12	12	12	11	10	7	6	6	5	6	1
Superquinn	-	-	-	-	5	6	5	7	7	8	8	8	8	9	8	9
Centra	4	4	4	4	4	4	4	2	2	2	2	3	2	3	3	3
Spar	4	4	4	4	4	4	4	2	2	2	2	2	2	3	3	2
Cinn eile	3	2	2	2	3	4	4	7	7	8	11	13	14	14	17	20
Iomlán	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

Foinse: RGDATA – meastachán

FÍOR 2.4 SCÍAR DEN MHARGADH 1999 – 2017



Foinse: Meastachán ón Tionscal

Tá miondíoltóirí ar lascaine, ar mhéadaigh a sciar den mhargadh grósaeireachta go dtí 23% in 2017, i measc na bpríomháiteanna ina ndíoltar allmhairí bainne úir phacáistithe.

I dtaca le margadh bainne úir na hÉireann, meastar go bhfuil os cionn 62% den bhainne i siopaí miondíola á dhíol anois mar bhainne féinlipéid, dar le foinsí sa tionscal.

Bhí bainne féinlipéid i bpacáistí 2 lítear á mhiondíol ar lascaine 27% ar an meán i gcomparáid le bainne brandáilte na bpróiseálaithe.

3. CONARTHAÍ CLÁRAITHE/PRAGHSANNA

TÁBLA 3.0 CINEÁLACHA CONARTHAÍ

Bliain Bhaíne	Conarthaí Iomlána	Ar Feadh na Bliana ar Fad	Mfonna Geimhridh
1995/96	3,344	3,206	138
1996/97	3,284	3,151	133
1997/98	2,908	2,783	125
1998/99	2,833	2,709	124
1999/00	2,762	2,642	120
2000/01	2,837	2,725	112
2001/02	2,720	2,620	100
2002/03	2,736	2,583	153
2003/04	2,656	2,510	146
2004/05	2,336	2,199	137
2005/06	2,282	2,104	178
2006/07	2,079	1,908	171
2007/08	2,008	1,861	147
2008/09	1,992	1,849	143
2009/10	1,995	1,862	133
2010/11	1,950	1,790	160
2011/12	1,936	1,824	112
2012/13	1,883	1,769	114
2013/14	1,867	1,759	108
2014/15	1,725	1,623	102
2015/16	1,754	1,657	97
2016/17	1,808	1,706	102

- ▶ Tháinig méadú ar líon na gconarthaí cláraithe i leith soláthar bainne go dtí 1,808, sin 54 conradh de bhreis ar an mbliain roimhe sin.
- ▶ Tháinig méadú 49 conradh, go dtí 1,706, ar líon na gconarthaí Ar Feadh na Bliana ar Fad (AYR), de bharr tairgeoirí nua a bheith cláraithe le 2 phróiseálaí, agus tháinig méadú 5 conradh, go dtí 102, ar líon na gconarthaí geimhridh.
- ▶ Bhí conarthaí Ar Feadh na Bliana ar Fad (AYR) fós ar an bpríomhchineál conartha, agus chlúdaigh siad 94% de na conarthaí agus 99% de na soláthairtí bainne, mar a bhí amhlaidh an bhliain roimhe sin.
- ▶ Chlúdaigh conarthaí geimhridh 6% de na conarthaí agus 1% de na soláthairtí bainne.
- ▶ Le 10 mbliana anuas, tá líon na gconarthaí cláraithe laghdaithe ó 2,079 go dtí 1,808, sin laghdú 271, nó 13%.

Clár Conarthaí amháin an 31 Nollaig gach bliain. Coinnítear an Clár Conarthaí mar chláir oscailte.

Féadfaidh Próiseálaithe agus Tairgeoirí conarthaí a chlárú i dtaca le blianta bainne aonair. Leantar de chlárú conarthaí ar feadh na bliana ar fad. Féach Clár na dtTairgeoirí in Aguisín 2.

TÁBLA 3.1 AICMIÚ CONARTHAÍ CLÁRAITHE DE RÉIR CINEÁIL/SOLÁTHAIRTÍ

	Conarthaí				Soláthairtí Bainne			
	2016/17		2015/16		2016/17		2015/16	
	Líon	%	Líon	%	m. lítear	%	m. lítear	%
Ar Feadh na Bliana ar Fad	1,706	94	1,657	94	479.5	99	477.9	99
Geimhreadh	102	6	97	6	6.5	1	5.9	1
Iomlán	1,808	100	1,754	100	486.0	100	483.8	100

- ▶ Na soláthairtí bainne a ceannafodh faoi chonarthaí cláraithe in 2016/17, bhí siad 9% ní b'airde ná díolacháin bainne úir intíre, i gcomparáid le 8% ní b'airde in 2015/16. Is amhlaidh a bhí den chuid ba mhó mar gheall ar shocruithe ceannaigh idirthréimhseacha idir próiseálaithe agus roinnt táirgeoirí tar éis comhdhlúthú.

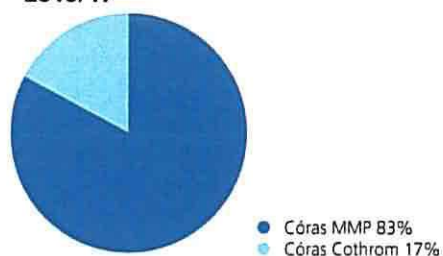
3.1 CÓRAIS PRAGHSÁLA CONARHTHA

- ▶ Baineann próiseálaithe leas as dhá chóras praghsála bainne nuair a cheannaíonn siad bainne ó tháirgeoirí lena phróiseáil chun óil, is iad sin Córas Phraghas an Bhainne Monarchan móide Bónas (Córas MMP) agus Córas an Phraghais Chothroim (Córas COTHROM).
- ▶ Faoin gCóras MMP, bíonn praghas an bhainne nasctha le praghas míosúla an phróiseálaí ar bhainne monarchan, mar aon le difreálaigh phraghais i leith comhábhair, agus loctar é sin móide foaíochtaí bónais, idir foaíochtaí athraitheacha agus foaíochtaí seasta, i dtreimhsí an gheimhridh, a mhaireann idir ceithre mhí agus sé mhí. D'íoc roinnt próiseálaithe cláraithe bónais ísle mhíosúla freisin i míonna an tsamhraidh.
- ▶ Faoin gCóras COTHROM, loctar as bainne ar phraghas míosúil cothrom in aghaidh an lítir, gan aon difreálach praghais maidir le comhábhair an bhainne. loctar praghsanna níos airde i rith mhíonna an gheimhridh.
- ▶ In 2016/17, cuireadh an Córas MMP i bhfeidhm i gcás 83% de na conarthaí AYR, i gcomparáid le 86% in 2015/16, agus i gcás 78% de sholáthairtí bainne i gcomparáid le 80% de sholáthairtí bainne in 2015/16.
- ▶ Cuireadh an Córas COTHROM i bhfeidhm i gcás 17% de na conarthaí AYR, i gcomparáid le 14% in 2015/16, agus i gcás 22% de na soláthairtí bainne i gcomparáid le 20% díobh in 2015/16.

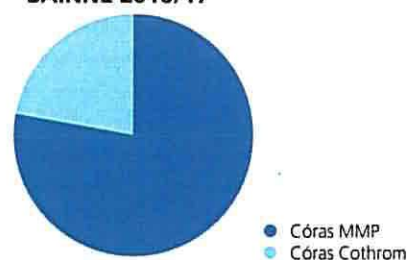
TÁBLA 3.2 CONARHTHAÍ AR FEADH NA BLIANA AR FAD DE RÉIR CINEÁIL AGUS CÓRAS PRAGHSÁLA

Córais Phraghsála	Conarthaí				Soláthairtí Bainne			
	2016/17		2015/16		2016/17		2015/16	
	Líon	%	Líon	%	m. lítear	%	m. lítear	%
CÓRAS MMP	1,410	83	1,427	86	375.9	78	383.3	80
CÓRAS COTHROM	296	17	230	14	103.6	22	94.6	20
AYR IOMLÁN	1,706	100	1,657	100	479.5	100	477.9	100

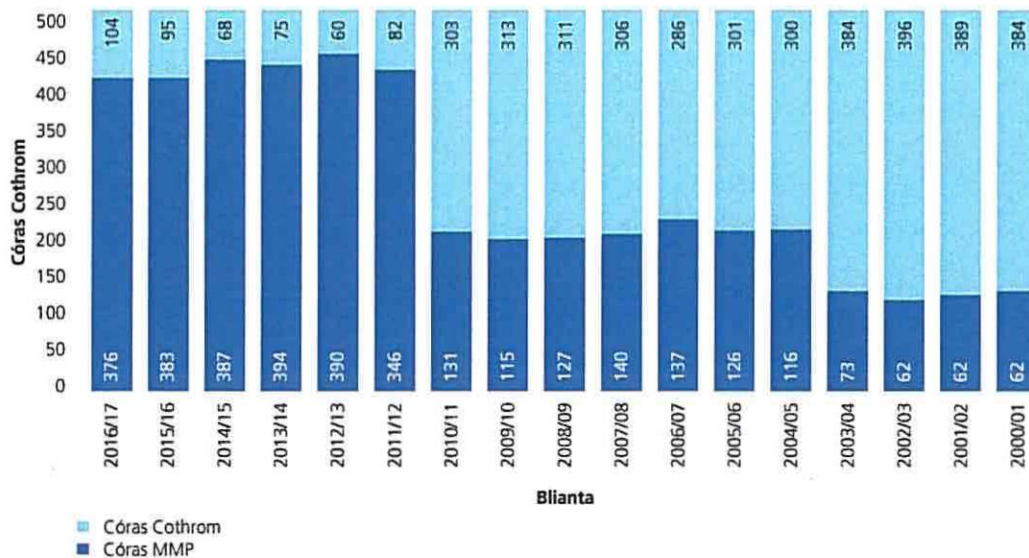
FÍOR 3.3 CÓRAIS PHRAGHSÁLA/CONARHTHAÍ 2016/17



FÍOR 3.4 CÓRAIS PHRAGHSÁLA/SOLÁTHAIRTÍ BAINNE 2016/17



FÍOR 3.5 CONARTHAÍ AR FEADH NA BLIANA AR FAD – CÓRAIS PHRAGHSÁLA/SOLÁTHAIRTÍ 2000/01 – 2016/17



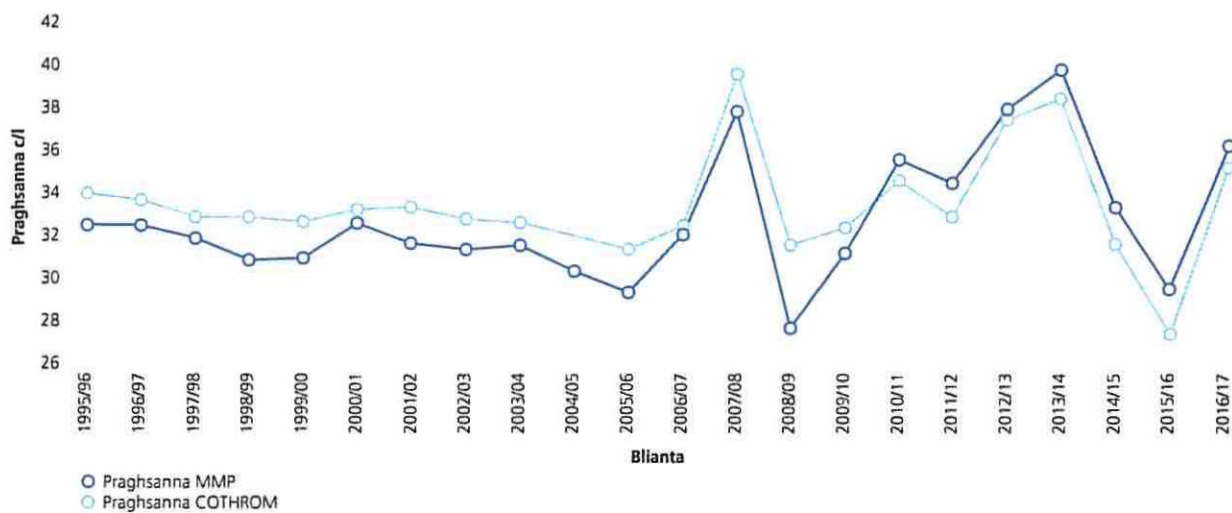
Tábla 3.6 MEÁNPHRAGHSANNA BLIANTÚLA A ÍOCADH AR BHAINNE FAOI CHONARTHAÍ AR FEADH NA BLIANA AR FAD – 2016/17 AGUS 2015/16

Córais Phraghsála	Praghsanna ar an Meán		Laghdú ar Praghsanna	Conarthaí	Soláthairtí Bainne
	2016/17	2015/16	2016/17	2016/17	2016/17
	c/lítear	c/lítear	c/lítear	líon	m. lítear
MMP	36.88	29.26	7.62	1,410	375.9
COTHROM	35.12	27.12	8.00	296	103.6
Conarthaí AYR	36.50	28.84	7.66	1,706	479.5

Baineann na praghsanna le conarthaí AYR faoina gcuirear an Córas MMP agus an Córas COTHROM i bhfeidhm agus is praghsanna iad atá infhála ar bhainne ar fhágáil na feirme, gan CBL san áireamh agus gach bónaas caighdeán agus bónaas eile san áireamh iontu, agus sula mbaintear pionóis agus tobhaigh reachtúla astu. Déantar praghsanna a ualú de réir na dtoirteanna a cheannaítear gach ml. I gcás conarthaí faoina gcuirear an Córas MMP i bhfeidhm, bíonn na praghsanna nasctha le praghsanna míosúla monarchan agus bónais curtha leo, idir localochtaí athraitheacha agus localochtaí seasta. I gcás inar athraíodh an Córas Phraghsála i gconradh i rith na bliana bainne, aicníodh an conradh de réir an phríomh-Chórais Phraghsála a cuireadh i bhfeidhm i rith na bliana.

- ▶ Ba é an meánphraghas a íocadh faoi chonarthaí an Chórais AYR MMP in 2016/17 ná 36.88 c/l, sin méadú 7.62 c/l nó 26% i gcomparáid leis an mbliain roimhe sin.
- ▶ Ba é an meánphraghas a íocadh faoi chonarthaí an Chórais AYR COTHROM in 2016/17 ná 35.12 c/l, sin méadú 8 c/l nó 29% i gcomparáid leis an mbliain roimhe sin.
- ▶ Ba é an meánphraghas a íocadh faoi gach conradh AYR in 2016/17 ná 36.50 c/l, sin méadú 7.66 c/l nó 27% i gcomparáid leis an mbliain roimhe sin.
- ▶ Bhí an meánphraghas bliantúil de 36.88 c/l faoin gCóras MMP 1.76 c/l níos airde ná an meánphraghas bliantúil a íocadh faoin gCóras COTHROM.
- ▶ Cheannaigh sé phróiseálaí soláthairtí faoin gCóras MMP amháin ina gcuid conarthaí.
- ▶ Cheannaigh trí phróiseálaí soláthairtí faoin gCóras COTHROM amháin ina gcuid conarthaí.
- ▶ Cheannaigh dhá phróiseálaí soláthairtí faoin gCóras COTHROM agus faoin gCóras MMP araon.
- ▶ Tá sceideal ina dtaispeántar meánphraghsanna bliantúla faoi chonarthaí AYR ó 1995/96 leagtha amach in Aguisín 3 (Tábla A).

FÍOR 3.7 CONARTHAÍ AYR – MEÁNPHRAGHSANNA BLIANTÚLA MMP AGUS COTHROM 1995/96 – 2016/17



Féach Aguisín 3 (Tábla A).

3.2 PRÍOMHCHONARTHAÍ AYR – PRAGHSANNA A ÍOCADH IN 2016/17 AGUS 2015/16

- Seo thíos tábla ina bhfuil na meánphraghsanna bliantúla a íocadh ar bhainne faoin naoi gconradh ba mhó, lena gclúdaítear 80% de na conarthaí AYR agus 82% de sholáthairtí bainne AYR

TÁBLA 3.8 CONARTHAÍ AR FEADH NA BLIANA AR FAD – NA PRAGHSANNA A ÍOCADH – NA CONARTHAÍ BA MHÓ

CONARTHAÍ AN CHÓRAIS MMP							
Cineálacha Conartha	Meánphraghsanna Bliantúla Móide Bónais ¹		Meán Bliantúil na mBónas Míosúil		Bunphraghsanna		Athrú ar na Meánphraghsanna Bliantúla
	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	Méaduithe
	c/l	c/l	c/l	c/l	c/l	c/l	c/l
A1	37.61	29.44	4.84	5.44	32.77	24.00	8.17
B1	35.87	27.56	2.66	2.41	33.21	25.15	8.31
B2	34.69	28.03	4.02	4.26	30.67	23.77	6.66
D	36.86	29.74	3.91	4.00	32.95	25.74	7.12
F	36.78	29.19	3.82	3.79	32.96	25.40	7.59
B	36.13	29.20	2.23	3.25	33.90	25.95	6.93
H	36.34	30.08	3.29	3.92	33.05	27.77	6.26

CONARTHAÍ AN CHÓRAIS CHOTHROIM							
Cineálacha Conartha	Meánphraghsanna Bliantúla ¹		Pragsanna Geimhrídh (6 mhí)		Pragsanna Samhraidh (6 mhí)		Athrú ar na Meánphraghsanna Bliantúla
	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	Méaduithe
	c/l	c/l	c/l	c/l	c/l	c/l	c/l
D1	33.94	27.85	36.28	33.10	31.92	23.51	6.09
J	35.04	27.32	35.14	32.45	34.94	23.85	7.72

¹ Gan CBL san áireamh.

3.3 CONARTHAÍ GEIMHRIDH – PRAGHSANNA A ÍOCADH

TÁBLA 3.9 CONARTHAÍ GEIMHRIDH – PRAGHSANNA/SOLÁTHAIRTÍ

Córais Phraghsála	Conarthaí		Soláthairtí Bainne		2016/17	2015/16
	Líon	%	m. lítear	%	Meánphraghas – Míonna Geimhrídh c/lítear	Meánphraghas – Míonna Geimhrídh c/lítear
Córas MMP	79	77	4.8	74	44.42	39.46
Córas COTHROM	23	23	1.7	26	36.31	35.30
Iomlán	102	100	6.5	100	42.28	38.75

Faoi na conarthaí geimhrídh, geallann tairgeoir bainne a sholáthar i gcomhair a phróiseála chun óil i rith roinnt de mhíonna forordaithe an gheimhrídh nó iad go léir (Deireadh Fómhair go Feabhra). Clúdaíodh 6.5 milliún lítear bainne faoi na 102 conradh geimhrídh (méadú 0.6 milliún lítear ar an mbliain roimhe sin) agus b'ionann é sin agus 6% de na conarthaí go léir agus 1% de na soláthairtí bainne.

3.4 GACH CONRADH – PRAGHSANNA A ÍOCADH – BLIANTA BAINNE

Ba é an meánphraghas a íocadh faoi gach conradh, idir Chonarthaí Ar Feadh na Bliana ar Fad agus Chonarthaí i leith na Míonna Geimhrídh Amháin in 2016/17 ná 36.58 c/l, sin méadú 7.62 c/l nó 26% i gcomparáid leis an mbliain bhainne roimhe sin.

TÁBLA 3.10 PRAGHSANNA A ÍOCADH FAOI GACH CONRADH AGUS GACH CÓRAS PRAGHSÁLA

Tréimhse	2016/17 1,808 conradh 486 milliún lítear	2015/16 1,754 conradh 484 milliún lítear	54 conradh 2 mhilliún lítear
	c/litre	c/litre	c/litre
Míonna geimhrídh Deireadh Fómhair–Márta (6)	37.88	33.12	4.76
Míonna samhraidh Aibreán – Meán Fómhair (6)	35.14	24.86	10.28
Meánphraghsanna Bliantúla	36.58	28.96	7.62

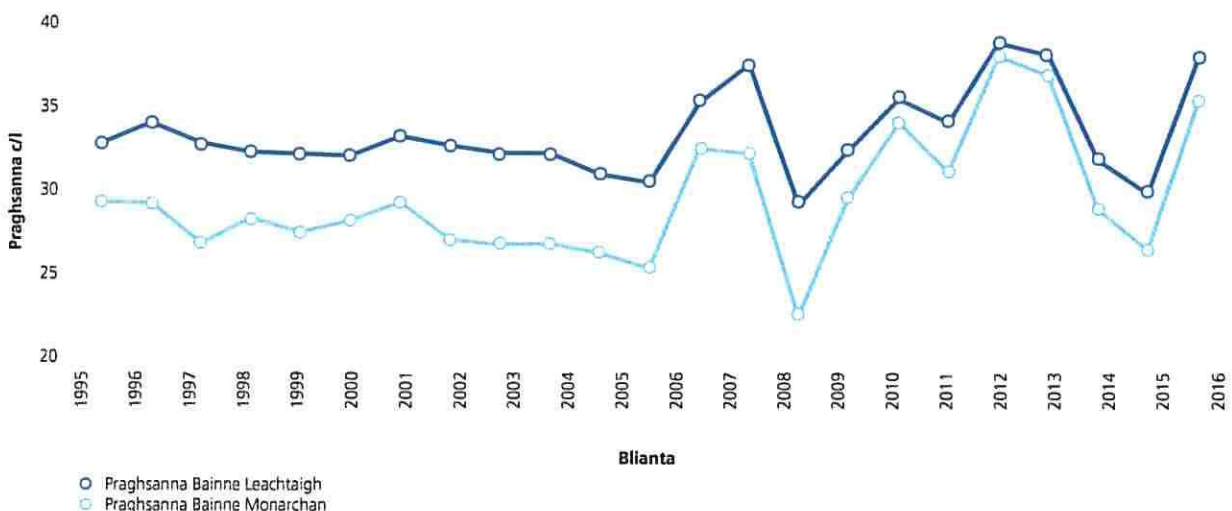
Baineann na praghsanna le conarthaí AYR agus conarthaí Geimhrídh faoina gcuirtear an Córas MMP agus an Córas COTHROM i bhfeidhm agus is praghsanna iad atá infhála ar bhainne ar fhágáil na feirme, gan CBL san áireamh agus gach bónas caighdeán agus bónas eile san áireamh iontu, agus sula mbaintear pionóis agus tobhaigh reachtúla astu. Déantar praghsanna a ualú de réir na dtóirteanna a cheannaítear gach mí. Tá caighdeánú déanta ar na tréimhsí localochta i leith gach conartha ionas gur tréimhse sé mhí atá i gceist ina ndéantar localocht bhreise geimhrídh (Deireadh Fómhair go Márta) mar aon le tréimhse shamhraidh sé mhí (Aibreán go Meán Fómhair).

3.5 PRAGHSANNA BAINNE 2017

MEÁNPHRAGHSANNA BAINNE LEACHTAIGH AGUS PRAGHSANNA MONARCHAN IN AGHAIDH NA BLIANA

- ▶ Sa bhliain féilire 2017, lena n-áirítear na chéad trí mhí den bhliain bhainne 2017/18, ba é an meánphraghas bliantúil a fíodadh faoi na conarthaí cláraithe uile (conarthaí AYR agus conarthaí Geimhridh) ná 38.00 c/l. Bhí an praghas sa bhliain féilire sin 1.42 c/l ní b'airde ná an meánphraghas bliantúil 36.58 c/l a fíodadh sa bhliain bhainne 2016/17 mar gheall ar phraghsanna monarchan ní b'airde a d'íoc na próiseálaithe i ráithe dheiridh na bliana 2017 i gcomparáid le ráithe dheiridh na bliana 2016.
- ▶ In 2017, fíodadh meánphraghas bliantúil 38.00 c/l faoi na conarthaí cláraithe go léir, an tríú praghas ab airde riamh agus bhí sé sin 8.13 c/l nó 27% ní b'airde ná an meánphraghas bliantúil 29.87 c/l a fíodadh in 2016.
- ▶ Ba é an meándreasacht bhliantúil i leith bainne leachtach a fíodadh faoin gCóras MMP in 2017 ná 3.70 c/l, suim a bhí 0.17 c/l ní b'ísle ná luach na bliana 2016.
- ▶ I gcás soláthairtí cláraithe ar fíodadh astu faoin gCóras MMP, ba é an meánphraghas bliantúil a fíodadh ná 38.38 c/l, sin méadú 8.12 c/l nó 27% i gcomparáid le 2016.
- ▶ I gcás soláthairtí cláraithe ar fíodadh astu faoin gCóras COTHROM, ba é an meánphraghas bliantúil a fíodadh ná 36.26 c/l, sin méadú 8.71 c/l nó 32% i gcomparáid le 2016. Bhí an meánphraghas bliantúil COTHROM 2.12 c/l nó 6% ní b'ísle ná an meánphraghas bliantúil MMP.
- ▶ B'ionann an meánphraghas bliantúil i leith soláthairtí bainne monarchan in 2017, gan CBL san áireamh agus tar éis táillí bailiúcháin, agus 35.39 c/l, sin méadú 8.90 c/l, nó 34%, ar mheánphraghas bliantúil na soláthairtí sin in 2016, 26.49 c/l.
- ▶ Ba é an difreálach in 2017 idir an meánphraghas bliantúil don táirgeoir le haghaidh soláthairtí bainne chun óil, 38.00 c/l, agus an meánphraghas bliantúil don táirgeoir i gcomhair soláthairtí bainne monarchan, 35.39 c/l, ná 2.61 c/l, sin laghdú 0.77 c/l i gcomparáid leis an difreálach 3.38 c/l in 2016.
- ▶ Bunaithe ar an gcion solad céanna tríd is tríd a bheith i soláthairtí bainne leachtaigh agus bainne monarchan in 2017, b'ionann an difreálach bliantúil idir meánphraghas an bhainne leachtaigh agus meánphraghas coigeartaithe an bhainne monarchan agus suim mheasta 3.37 c/l, i gcomparáid le 4.00 c/l in 2016. Aguisín 3 (Tábla B (ii)).
- ▶ Tá sceideal ina dtaispeántar na meánphraghsanna bliantúla bainne don táirgeoir i gcomhair bainne óil agus i gcomhair soláthairtí lena bpróiseáil i gcomhair monaraíochta ó 1995 i leith leagtha amach in Aguisín 3 (Tábla B (i)).

FÍOR 3.11 PRAGHSANNA BAINNE DON TÁIRGEOIR – MEÁIN BHLIANTÚLA – BAINNE LEACHTACH/BAINNE MONARCHAN 1995-2017



4. PRÓISEÁLAI THE

TÁBLA 4.0 STRUCHTÚR NA gCONARTHAÍ CLÁRAITHE DE RÉIR BHANDAÍ SOLÁTHAIR NA bPRÓISEÁLAI THE CLÁRAITHE 2016/17

Bandaí soláthair bainne m. lítear	Líon na bpróiseálaithe	Conarthaí cláraithe		Soláthairtí cláraithe	
		líon	%	m. lítres	%
0-20	7	193	11	40.7	9
20-40	2	220	12	54.8	11
Over 40	3	1,395	77	390.5	80
IOMLÁN	12	1,808	100	486.0	100

Amhail an 31 Nollaig 2015

- ▶ Tá struchtúr an tionscail thar a bheith comhchruinnithe. Ba iad na trí phróiseálaí a raibh soláthairtí bliantúla de bhreis is 40 milliún lítear bainne acu lena phróiseáil chun óil ba bhun le 77% de na conarthaí cláraithe agus 80% de na soláthairtí cláraithe bainne.
- ▶ Áiríodh i measc an 12 phróiseálaí chláraithe próiseálaí amháin a bhí cláraithe mar tháirgeoir freisin.
- ▶ Bhí 14 ionad teaschóireála ceadúnaithe i dtaobh bainne a phróiseáil chun óil sa Stát amhail an 31 Nollaig 2017, agus bhí dhá cheann déag de na hionaid sin á n-oibriú ag an 12 phróiseálaí a bhí cláraithe leis an nGníomhaireacht.
- ▶ Bhí dhá phróiseálaí ann a oibríonn gléasraí sa Stát i leith bainne a phróiseáil chun óil (lena n-áirítear bainne UTC) agus ar próiseálaithe iad nach bhfuil cláraithe leis an nGníomhaireacht.
- ▶ Ba é a bhí sa mheánmhéid bliantúil soláthairtí bainne a próiseáladh in aghaidh an ionaid arna oibriú ag próiseálaithe cláraithe ná 40.5 milliún lítear.

AGUISÍN 1

CRUINNITHE NA GNÍOMHAIREACHTA

Comhaltaí	Cruinnithe ar Freastalaíodh orthu in 2016
Donncha Ó Murchú – Cathaoirleach	6
Aodhán Ó Casthasaigh	6
Tadhg Ó Ciosáin	4
Donncha Ó Faogáin	5
Liam Ó Linnáin	6
Pádraig Ó Maolagáin	6
T.S. Ó Flannagáin	6
Antaine Ó Drisceoil	6
Eoghan Mac Suibhne	3
Proinsias Tóibín	4
Uaitear Ó Maoldomhnaigh	4
Seán Foster	6
Risteard Ó Donnchú	6
Micheál Mac Giolla Chaoin	4

Thionóil an Ghníomhaireacht sé cinn de chruinnithe i rith na bliana agus d'fhreastail 86% de na comhaltaí orthu.

Bhí cruinniú amháin ag an gCathaoirleach agus an Príomhfheidhmeannach le hoifigigh ón Roinn Talmhaíochta, Bia agus Mara agus thug siad eolas cothrom le dáta dóibh maidir le rialú an tsoláthair bhainne a phróiseáiltear chun óil agus maidir le hearnáil an bhainne leachtaigh.

Bíonn teagmháil rialta ag an nGníomhaireacht, trína feidhmeannas, le hionadaithe as Teagasc, ón gComhairle Náisiúnta Déiríochta, ón gCumann Náisiúnta Déiríochta, ó Fheirmeoirí Aontaithe na hÉireann, agus le grúpaí agus le heagraíochtaí eile.

D'iarr an Ghníomhaireacht comhairle ar eacnamaithe a bhfuil saineolas acu maidir le gnéithe éagsúla d'earnáil an bhainne leachtaigh i gcaitheamh na bliana.

Ba é an tUasal Denis Fagan ainmní na Gníomhaireachta ar Bhord na Comhairle Náisiúnta Déiríochta in 2017.

Tionóladh dhá chruinniú den Choiste Iniúchóireachta agus Riosca in 2017.

AGUISÍN 2

CLÁR NA dTÁIRGEOIRÍ

A. CLÁR NA dTÁIRGEOIRÍ

Blianta Bainne	Táirgeoirí Cláraithe	Táirgeoirí Díchláraithe	Táirgeoirí Nua
1995/96	3,360	2	2,472
1996/97	3,344	57	41
1997/98	3,300	142	98
1998/99	3,181	129	10
1999/00	3,209	66	94
2000/01	3,359	25	175
2001/02	3,093	282	16
2002/03	3,133	58	98
2003/04	2,716	486	69
2004/05	2,575	194	53
2005/06	2,492	141	58
2006/07	2,520	12	40
2007/08	2,371	161	12
2008/09	2,357	69	55
2009/10	2,367	84	94
2010/11	2,352	87	72
2011/12	2,034	339	21
2012/13	2,044	10	20
2013/14	2,039	32	27
2014/15	1,982	86	28
2015/16	1,841	178	37
2016/17	1,901	64	120

Clár na dTáirgeoirí amhail an 31 Nollaig gach bliain.

Fágtar táirgeoirí ar an gClár go dtí go gcuirtear an Ghníomhaireacht ar an eolas go bhfuil táirgeoirí scortha go buan de bheith ag soláthar bainne lena phróiseáil chun óil. I gcás roinnt táirgeoirí nach bhfuil conarthaí cláraithe acu, fágtar ar an gClár iad go dtí go bhfaighfear an fógra sin.

SOLÁTHAIRTÍ BAINNE

B. SOLÁTHAIRTÍ BAINNE CLÁRAITHE DE RÉIR CINEÁLACHA CONARTHA

Blianta Bainne	Iomlán	Ar Feadh na Bliana ar Fad	Míonna Geimhridh Amháin
	m. lítear	m. lítear	m. lítear
1995/96	497.3	488.4	8.9
1996/97	474.6	467.3	7.3
1997/98	434.6	427.3	7.3
1998/99	433.2	426.4	6.8
1999/00	436.9	428.7	8.2
2000/01	452.6	446.1	6.5
2001/02	458.7	451.6	7.1
2002/03	468.1	458.0	10.1
2003/04	465.5	457.4	8.1
2004/05	425.7	416.3	9.4
2005/06	438.7	427.4	11.3
2006/07	432.3	423.1	9.2
2007/08	454.8	446.3	8.5
2008/09	447.8	438.2	9.6
2009/10	435.6	427.5	8.1
2010/11	444.2	433.8	10.4
2011/12	435.0	428.5	6.5
2012/13	455.1	449.0	6.1
2013/14	475.4	469.2	6.2
2014/15	460.9	455.1	5.8
2015/16	483.8	477.9	5.9
2016/17	486.0	479.5	6.5

CÓRAIS PHRAGHSÁLA

C. CONARTHAÍ AR FEADH NA BLIANA AR FAD – CÓRAIS PHRAGHSÁLA

Blianta Bainne	Conarthaí	Córais Phraghsála		% MMP	% COTHROM
		MMP	COTHROM		
1995/96	3,206	471	2,735	15	85
1996/97	3,151	455	2,696	14	86
1997/98	2,783	373	2,410	13	87
1998/99	2,708	418	2,290	15	85
1999/00	2,642	373	2,269	14	86
2000/01	2,725	350	2,375	13	87
2001/02	2,620	338	2,282	13	87
2002/03	2,583	344	2,239	13	87
2003/04	2,510	435	2,075	17	83
2004/05	2,199	513	1,686	23	77
2005/06	2,104	515	1,589	24	76
2006/07	1,908	460	1,448	24	76
2007/08	1,861	475	1,386	25	75
2008/09	1,849	479	1,370	26	74
2009/10	1,862	549	1,313	30	70
2010/11	1,790	526	1,264	29	71
2011/12	1,824	1,499	325	82	18
2012/13	1,769	1,524	245	86	14
2013/14	1,759	1,503	256	85	15
2014/15	1,623	1,384	239	85	15
2015/16	1,657	1,427	230	86	14
2016/17	1,706	1,410	296	83	17

D. CONARTHAÍ AR FEADH NA BLIANA AR FAD – SOLÁTHAIRTÍ AGUS CÓRAIS PHRAGHSÁLA

Blianta Bainne	Soláthairtí	Córais Phraghsála		MMP	COTHROM
		MMP	COTHROM		
	m. lítear	m. lítear	m. lítear	%	%
1995/96	488.4	44.8	443.6	9	91
1996/97	467.3	72.7	394.5	15	85
1997/98	427.3	62.3	365.0	15	85
1998/99	426.4	76.4	350.0	18	82
1999/00	428.7	75.0	353.7	17	83
2000/01	446.1	62.5	383.6	14	86
2001/02	451.6	62.1	389.5	14	86
2002/03	458.0	61.6	396.4	13	87
2003/04	457.4	73.1	384.3	16	84
2004/05	416.3	116.3	300.0	28	72
2005/06	427.4	126.4	301.0	30	70
2006/07	423.1	136.8	286.3	32	68
2007/08	446.3	139.9	306.4	31	69
2008/09	438.2	126.9	311.3	29	71
2009/10	427.5	114.9	312.6	27	73
2010/11	433.8	130.8	303.0	30	70
2011/12	428.5	346.0	82.5	81	19
2012/13	449.0	389.5	59.5	87	13
2013/14	469.2	394.3	74.9	84	16
2014/15	455.1	386.7	68.4	85	15
2015/16	477.9	383.3	94.6	80	20
2016/17	479.5	375.9	103.6	78	22

AGUISÍN 3

PRAGHSANNA/DIFREÁLAIGH TÁIRGEOIRÍ BAINNE BLIANTÚLA AR AN MEÁN

TÁBLA A. CONARTHAÍ AR FEADH NA BLIANA AR FAD – BLIANTA BAINNE 1995/96 GO DTÍ 2016/17 – MEÁNPHRAGHSANNA BLIANTÚLA/CÓRAS MMP/CÓRAS COTHROM/DIFREÁLACHA

Blianta Bainne	Meánphragsanna	Meánphragsanna MMP	Meánphragsanna COTHROM	Praghas MMP le hais Praghas COTHROM
	€/l	€/l	€/l	€/l
1995/96	N/A	32.30	33.77	(1.47)
1996/97	N/A	32.28	33.46	(1.18)
1997/98	32.50	31.67	32.65	(0.98)
1998/99	32.19	30.64	32.65	(2.01)
1999/00	32.15	30.73	32.43	(1.70)
2000/01	32.93	32.36	33.01	(0.65)
2001/02	32.92	31.42	33.11	(1.69)
2002/03	32.28	31.13	32.56	(1.43)
2003/04	32.25	31.32	32.38	(1.06)
2004/05	31.30	30.11	31.74	(1.63)
2005/06	30.56	29.12	31.12	(2.00)
2006/07	32.11	31.85	32.25	(0.40)
2007/08	38.84	37.60	39.38	(1.78)
2008/09	30.24	27.45	31.35	(3.90)
2009/10	31.84	30.96	32.15	(1.19)
2010/11	34.68	35.35	34.37	0.98
2011/12	33.94	34.25	32.66	1.59
2012/13	37.42	37.44	37.19	0.25
2013/14	39.35	39.56	38.21	1.35
2014/15	32.79	33.04	31.38	1.66
2015/16	28.84	29.26	27.12	2.14
2016/17	36.50	36.88	35.12	1.76

**TÁBLA B (i). PRAGHSANNA AN BHAINNE DON TÁIRGEOR – MEÁIN BHLIANTÚLA – 1995-2017
PRAGHSANNA LEACTACHA/PRAGHSANNA MONARCHAN/DIFREÁLACHA**

Blianta Féilire	Pragsanna – Bainne Leachtach ¹	Pragsanna – Bainne Monarchan ¹	Difreálach sa Phraghas
	€/l	€/l	€/l
1995	32.84	29.32	3.52
1996	34.07	29.26	4.81
1997	32.85	26.85	6.00
1998	32.31	28.37	3.94
1999	32.20	27.51	4.69
2000	32.09	28.21	3.88
2001	33.26	29.31	3.95
2002	32.70	27.06	5.64
2003	32.26	26.79	5.47
2004	32.26	26.84	5.42
2005	31.00	26.29	4.71
2006	30.51	25.36	5.15
2007	35.28	32.54	2.74
2008	37.58	32.24	5.34
2009	29.17	22.49	6.68
2010	32.44	29.62	2.82
2011	35.51	34.10	1.41
2012	34.10	31.15	2.95
2013	38.87	38.07	0.80
2014	38.15	36.92	1.23
2015	31.88	28.95	2.93
2016	29.87	26.49	3.38
2017	38.00	35.39	2.61

Foinsí: AN GHNÍOMHAIREACHT NÁISIÚNTA BAINNE/AN PHRÍOMH-OIFIG STAIRIMH

¹ Pragsanna gan CBL san áireamh, roimh thobhaigh agus tar éis táilli bailiúcháin

**TÁBLA B (ii). PRAGHSANNA AN BHAINNE DON TÁIRGEOR – MEÁIN BHLIANTÚLA – 2013-2017
PRAGHSANNA LEACTACHA/PRAGHSANNA MONARCHAN/DIFREÁLACHA**

Blianta Féilire	Pragsanna – Bainne Leachtach ¹	Pragsanna – Bainne Monarchan ¹	Difreálach sa Phraghas
2013	38.87	37.67 ²	1.20 ²
2014	38.15	36.51 ²	1.64 ²
2015	31.88	28.27 ²	3.61 ²
2016	29.87	25.87 ²	4.00 ²
2017	38.00	34.63 ²	3.37 ²

Foinsí: An Ghníomhaireacht Náisiúnta Bainne/An Phríomh-Oifig Staidrimh

¹ Pragsanna gan CBL san áireamh, roimh thobhaigh agus tar éis táilli bailiúcháin

² Oigeartaithe i leith choibhéis an mheánchion saille ime agus próitéine mar chéatadán

AGUISÍN 4

STRUCHTÚR SHOLÁTHAIRTÍ BAINNE NA dTÁIRGEOIRÍ CLÁRAITHE DE RÉIR CINEÁL CONARTHA – 2016/17 AGUS 2015/16

CONARTHAÍ AR FEADH NA BLIANA AR FAD

Bandaí Soláthair Bhliantúil	Conarthaí Cláraithe		Soláthairtí Iomlána		Soláthairtí chun Oíl		Soláthairtí Monaraíochta		Meánsoláthairtí Chun Oíl		% de Tháirgeoirí Cláraithe		% de Sholáthairtí Iomlána		% de Sholáthairtí Leachtacha		Soláthairtí Leachtacha % Soláthairtí Iomlána			
	2016/17	2015/16	m. lítear	m. lítear	m. lítear	m. lítear	m. lítear	m. lítear	'000s lítear	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	
<50,000	31	41	0.4	0.6	0.2	0.3	0.2	0.3	6	7	2	3	0	0	0	0	0	0	44	50
50,000-99,999	39	33	2.9	2.5	1.2	1.2	1.7	1.3	41	36	2	2	0	0	0	0	0	0	55	48
100,000-149,999	62	69	7.7	9.0	4.2	4.6	3.5	4.4	68	66	4	4	1	1	1	1	1	1	55	51
150,000-199,999	85	69	15.0	12.2	7.9	7.1	7.1	5.1	93	103	5	4	2	1	2	1	2	1	52	58
200,000-249,999	87	96	19.7	21.8	9.6	12.2	10.1	9.6	110	127	5	6	2	2	2	2	3	3	49	56
250,000-299,999	107	96	29.4	26.4	14.9	15.1	14.5	11.3	139	157	6	6	3	3	3	3	3	3	51	57
300,000-349,999	123	139	40.2	45.3	19.2	22.7	21.0	22.6	156	163	7	8	4	5	4	5	4	5	48	50
350,000-399,999	139	128	52.3	47.9	25.2	22.4	27.1	25.5	181	175	8	8	5	5	5	5	5	5	48	47
400,000-449,999	111	127	46.8	54.0	20.5	26.6	26.3	27.4	185	209	7	7	5	5	4	6	6	6	44	49
450,000-499,999	110	113	52.2	53.1	23.9	24.5	28.3	28.6	217	217	6	7	5	7	5	5	5	5	46	46
500,000-599,999	188	181	103.2	99.5	49.6	50.2	53.7	49.3	261	277	11	11	10	11	10	10	10	10	48	51
600,000-699,999	152	133	98.2	85.8	46.0	41.6	52.2	44.2	302	313	9	8	10	9	10	9	10	9	47	48
Over 700,000	472	432	529.2	475.4	256.6	249.3	272.7	226.1	544	577	28	26	53	51	54	52	48	48	52	52
Total	1,706	1,657	997.2	933.5	479.0	477.9	518.2	455.6	281	288	100	100	100	100	100	100	100	100	48	51

CONARTHAÍ I LEITH MÍONNA GEIMHRIDH AMHÁIN

IOMLÁN 102 97 13.8 12.6 6.5 5.9 6.8 6.8 6.7

NA CONARTHAÍ GO LÉIR

TOTAL 1,808 1,754 1,011.0 946.2 486.0 483.8 525.0 462.3

Foinse: An Ghníomhaireacht Náisiúnta Bainne
Figiúirí slánaithe.

An Ghníomhaireacht Náisiúnta Bainne

Tuarascáil Bhliantúil agus Cuntais 2017

AGUISÍN 5

TUARASCÁLACHA AGUS RÁITIS AIRGEADAIS

DON BHLIAIN DAR CHRÍOCH AN 31 NOLLAIG 2017

RÁITEAS AR FHREAGRACHTAÍ NA gCOMHALTAÍ

Faoi Acht an Bhainne (Soláthar a Rialáil), 1994, ceanglaítear ar na comhaltaí ráitis airgeadais a ullmhú i leith gach tréimhse airgeadais, ina dtugtar léargas fíorcheart ar staid ghnóthaí na Gníomhaireachta Náisiúnta Bainne agus ar bharrachas nó easnamh na Gníomhaireachta i leith na tréimhse sin. Tá sé roghnaithe ag na comhaltaí na ráitis airgeadais a ullmhú de réir FRS102, An Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann ('an creat tuairiscithe airgeadais iomchuí'). Agus na ráitis airgeadais sin á n-ullmhú, ceanglaítear ar na comhaltaí:

- ▶ beartais oiriúnacha chuntasaíochta a roghnú le haghaidh ráitis airgeadais na Gníomhaireachta agus iad a chur i bhfeidhm go comhsheasmhach ansin;
- ▶ breithiúnais agus meastacháin a dhéanamh atá réasúnta agus stuama;
- ▶ A shonrú cibé ar ullmhaíodh nó nár ullmhaíodh na ráitis airgeadais de réir na gcaighdeán cuntasaíochta is infheidhme agus na caighdeáin sin atá i gceist a shainiú, agus aon imeacht ábhartha ó na caighdeáin sin a thabhairt ar aird agus a mhíniú; agus
- ▶ na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh mura bhfuil sé míchuí a ghlacadh leis go leanfaidh an Gníomhaireacht i mbun gnó.

Dé réir an Achta, tá na comhaltaí freagrach as leabhair chuntais iomchuí a choimeád agus leabhair agus taifid eile a choimeád de réir mar is gá chun léargas fíorcheart a thabhairt ar ghnó agus ar ghnóthaí na Gníomhaireachta. Tá na comhaltaí freagrach freisin as sócmhainní na Gníomhaireachta a choinneáil slán agus dá réir sin as céimeanna réasúnta a ghlacadh chun cosaint leordhóthanach a thabhairt chuige sin.

Tá na comhaltaí freagrach as cothabháil agus ionracas na faisnéise corparáidí agus airgeadais atá ar láithreán gréasáin na Gníomhaireachta chomh maith.

RÁITEAS FAOI RIALÚ INMHEÁNACH

Raon Feidhme na Freagrachta

Aithníonn an Ghníomhaireacht an fhreagracht atá uirthi a chinntiú go gcoimeádtar agus go bhfeidhmítear córas éifeachtach rialaithe inmheánaigh. Glactar san áireamh leis an bhfreagracht sin na ceanglais atá leagtha síos sa Chód Cleachtais chun Comhlachtaí Stáit a Rialú (2016) ('Cód na bliana 2016').

Cuspóir an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh ceaptha chun riosca a bhainistiú ar leibhéal inghlactha seachas fáil réidh leis ar fad. Dá bhrí sin, ní féidir leis an gcóras ach cinnteacht réasúnach, agus ní cinnteacht iomlán, a thabhairt go gcosnaítear sócmhainní, go ndéantar idirbhearta a údarú agus a thaifead go cuí agus go seachnaítear earráidí nó mírialtachtaí ábhartha nó go n-aimsítear go tráthúil iad.

Cuireadh i bhfeidhm an córas rialaithe inmheánaigh, a thagann leis an treoir atá i gcód na bliana 2016, sa Ghníomhaireacht don bhliain dar chríoch an 31 Nollaig 2017 agus go dtí an dáta ar ar ceadaíodh na ráitis airgeadais.

An Cumas i dtaobh Riosca a Láimhseáil

Tá Coiste Iniúcháireachta agus Riosca (CIR) ag an nGníomhaireacht atá comhdhéanta de cheathrar comhaltaí Boird, a bhfuil saineolas airgeadais agus iniúcháireachta cuí acu mar ghrúpa. Thionóil an CIR dhá chruinniú in 2017.

D'fhostaigh an Ghníomhaireacht seirbhísí iniúchára inmheánaigh, a leanann clár oibre a aontaítear leis an CIR.

Tá beartas bainistíochta riosca forbartha ag an CIR ina leagtar amach an fonn riosca atá air agus na próisis bainistíochta riosca atá i bhfeidhm, agus ina sonraítear ról agus freagrachtaí na foirne maidir le riosca. Eisíodh an beartas don fhoireann ar fad, agus bítear ag súil leis go mbeidh siadsan ag cloí le beartais bainistíochta riosca na Ghníomhaireachta, go gcuirfidh siad an lucht bainistíochta ar an eolas faoi rioscaí agus laigí rialaithe atá ag teacht chun cinn agus go nglacfaidh siad freagracht as rioscaí agus rialuithe laistigh dá gcuid réimsí oibre féin.

Creat Riosca agus Rialaithe

Tá córas bainistíochta riosca curtha i bhfeidhm ag an nGníomhaireacht, faoina n-aithnítear agus a dtugtar tuairisc ar phríomhrioscaí agus na bearta bainistíochta atá le glacadh chun dul i ngleic leis na rioscaí sin agus iad a mhaolú a mhéid is féidir.

Tá clár rioscaí i bhfeidhm ina n-aithnítear na príomhrioscaí atá roimh an nGníomhaireacht. Rinneadh na rioscaí sin a aithint, a mheas agus a ghrádú de réir a dtábhachta. Déanann an CIR athbhreithniú agus nuashonrú ar an gclár rioscaí ag gach cruinniú. Úsáidtear toradh na measúnuithe sin chun acmhainní a phleanáil agus a leithdháileadh ar mhaithe le féachaint chuige go ndéanfar bainistiú ar rioscaí sa chaoi is go mbeidh siad ar leibhéal inghlactha.

Sonraítear sa chlár rioscaí na rialuithe agus na bearta is gá chun rioscaí a mhaolú. Tá an fhreagracht as feidhmiú na rialuithe leagtha ar bhail foirne ar leith. Tá timpeallacht rialaithe i bhfeidhm ina bhfuil na gnéithe seo a leanas:

- ▶ tá doiciméadú déanta ar na nósanna imeachta i leith na bpríomhphróiseas gnó go léir
- ▶ tá freagrachtaí airgeadais sannta ar leibhéal an lucht bainistíochta le cuntasacht chomhfheagrach
- ▶ tá córas buiséadaithe cuí le buiséad bliantúil i bhfeidhm atá á choinneáil faoi athbhreithniú ag an lucht ardbhainistíochta
- ▶ tá córais i bhfeidhm atá dírithe ar shlándáil na gcóras faisnéise agus na gcóras teicneolaíochta cumarsáide a áirithiú
- ▶ tá córais i bhfeidhm chun na sócmhainní a chosaint

RÁITEAS FAOI RIALÚ INMHEÁNACH (AR LEAN)

Monatóireacht agus Athbhreithniú Leanúnach

Tá nósanna imeachta foirmiúla bunaithe chun monatóireacht a dhéanamh ar phróisis rialaithe agus ar easnaimh rialaithe agus cuireadh in iúl iad dóibh siúd atá freagrach as beart ceartaitheach a dhéanamh, don lucht bainistíochta, don CIR agus don Bhord, nuair ba chúig, ar bhealach tráthúil. Tá na córais monatóireachta leanúnaí seo a leanas i bhfeidhm:

- ▶ aithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar fheidhmí na bpríomhrialuithe sin agus chun aon easnaimh a thuairisciú,
- ▶ bunaíodh socrúithe tuairiscithe ar gach leibhéal ag ar sannadh freagracht as bainistíocht airgeadais, agus
- ▶ déanann an lucht ardbhainistíochta athbhreithniú rialta ar thuarascálacha tréimhsiúla agus tuarascálacha bliantúla faoi fheidhmíocht agus faoi chúrsaí airgeadais i gcoinne buiséad/réamhaisnéisí.

Soláthar

Tá nósanna imeachta i bhfeidhm ag an nGníomhaireacht chun féachaint chuige go bhfuil na rialacha agus treoirlínte soláthair atá i bhfeidhm faoi láthair á gcomhlíonadh. Chomhlíon an Gníomhaireacht na rialacha agus na treoirlínte sin go léir in 2017.

Athbhreithniú Bliantúil ar Éifeachtacht

Rinne an Ghníomhaireacht athbhreithniú ar éifeachtacht an Chórais Rialaithe Inmheánaigh don bhliain dar chríoch an 31 Nollaig 2017.

Saincheisteanna Rialaithe Inmheánaigh

Níor aithníodh aon laigí sa rialú inmheánach in 2017 ar ghá iad a nochtadh sna ráitis airgeadais.

Comhlíonadh Chód na Bliana 2016

Faoi réir fhorálacha na nAchtanna Bainne (Soláthar a Rialáil), 1994 go 1996 ('na hAchtanna'), measann an Ghníomhaireacht go bhfuil sí ag cloí le cleachtais agus nósanna imeachta rialachais Chód na bliana 2016 seachas an maolú seo a leanas, ar iarr sí é agus ar deonaíodh di é:

1. Coiste Iniúchóireachta agus Riosca
 - a) In ionad an cheanglais maidir le tuarascáil bhliantúil fhoirmiúil i scríbhinn chuig na comhaltaí, cuireann an Coiste tuarascáil fhoirmiúil faoi bhráid na gcomhaltaí ina ndéantar achoimre ar a chonclúidí i leith na hoibre a rinne sé i rith na bliana chun tacú le tabhairt i gcrích na Ráiteas Airgeadais bliantúil.
 - b) Tá an ceanglas maidir le 4 chruinniú ar a laghad a thionól in aghaidh na bliana laghdaithe go dtí 2 chruinniú in aghaidh na bliana mar aon le cruinnithe breise más gá.
2. Ní bheidh feidhm ag an gceanglas gur cheart do chomhaltaí cruinnithe a fhágáil nuair a thagann coinbhleachtaí leasa i gceist (mar a bhíonn amhlaidh i gcás conarthaí soláthair bainne). Ní mór cruinnithe a réachtáil sa chaoi atá sonraithe i dTreoirlínte Oibre na Gníomhaireachta.
3. Is féidir an Plean Straitéise Cúig Bliana a chur in oiriúint do riachtanais na Gníomhaireachta.

Donncha Ó Murchú
Cathaoirleach

T.S. Ó Flannagáin
Comhalta

TUARASCÁIL AN INIÚCHÓRA NEAMHSPLEÁCH CHUIG COMHALTAÍ NA GNÍOMHAIREACHTA NÁISIÚNTA BAINNE

Tuairisc ar an iniúchadh ar na ráitis airgeadais

Tuairim ar ráitis airgeadais na Gníomhaireachta Náisiúnta Bainne (an 'Gníomhaireacht')

Is é ár dtuairim é maidir leis na ráitis airgeadais:

- ▶ go dtugtar léargas fíorcheart iontu ar shócmhainní, ar dhliteanas agus ar staid airgeadais na Gníomhaireachta amháil an 31 Nollaig 2017 agus ar an easnamh don bhliain airgeadais dar chríoch ar an dáta sin; agus
- ▶ gur ullmhaíodh iad go cuí de réir an chreata tuairiscithe airgeadais iomchuí.

Is iad na ráitis airgeadais atá iniúchta againn ná:

- ▶ an Ráiteas Ar Ioncam agus Ciste Carntha;
- ▶ an Clár Comhardaithe;
- ▶ an Ráiteas ar Shreabhadh Airgid; agus
- ▶ na nótaí 1 go 13 a ghabhann leo, lena n-áirítear achoimre ar na príomhbheartais chuntasaíochta mar atá leagtha amach i nóta 1.

Is é an creat tuairiscithe airgeadais iomchuí a cuireadh i bhfeidhm agus na ráitis airgeadais á n-ullmhú ná FRS102, An Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann ('an creat tuairiscithe airgeadais iomchuí').

Bunús leis an tuairim

Rinneamar ár n-iniúchadh de réir na gCaighdeán Idirnáisiúnta um Iniúcháireacht (Éire) agus de réir an dlí is infheidhme. Déantar cur síos ar na freagrachtaí atá orainn faoi na caighdeáin sin thíos sa rannán 'Na freagrachtaí atá ar na hiniúcháirí as an iniúchadh ar na ráitis airgeadais' den tuarascáil uainn.

Táimid neamhspleách ar an nGníomhaireacht de réir na gceanglas eitice is ábhartha maidir lenár n-iniúchadh ar na ráitis airgeadais in Éirinn, lena n-áirítear an Caighdeán Eitice a d'eisigh Údarás Maoirseachta Iniúcháireachta agus Cuntasaíochta na hÉireann, agus chomhlíonamar na freagrachtaí eitice eile atá orainn de réir na gceanglas sin. Creidimid gur leordhóthanach agus gur cuí í an fhianaise iniúcháireachta atá faighte againn chun bunús a chur faoin tuairim uainn.

Conclúidí a bhaineann le gnóthas leantach

Níl rud ar bith le tuairisciú againn i dtaobh na nithe seo a leanas a gceanglaítear orainn, faoi na Caighdeáin Idirnáisiúnta um Iniúcháireacht (Éire), tuairisc a thabhairt daoibh más rud é:

- ▶ nach cuí do na comhaltaí é leas a bhaint as bonn cuntasaíochta an ghnóthais leantaigh agus na ráitis airgeadais á n-ullmhú; nó
- ▶ nár nocht na comhaltaí sna ráitis airgeadais aon ábhar neamhchinnteachta ábhartha a aithníodh a d'fhéadfadh amhras suntasach a chothú faoi chumas na Gníomhaireachta leanúint de bhonn cuntasaíochta an ghnóthais leantaigh a ghlacadh ar feadh tréimhse dhá mhí dhéag ar a laghad ón dáta ar ar údaráíodh na ráitis airgeadais lena n-eisiúint.

Faisnéis eile

Tá na comhaltaí freagrach as an bhfaisnéis eile. Cuimsítear san fhaisnéis eile an Ráiteas ar Fhreagrachtaí na gComhaltaí agus an Ráiteas faoi Rialú Inmheánach a áirítear sa Tuarascáil agus sna Ráitis Airgeadais. Ní chuimsítear an fhaisnéis eile sa tuairim uainn ar na ráitis airgeadais agus ní chuirimid in iúl aon chineál conclúide dearbhaithe ina taobh.

Maidir lenár n-iniúchadh ar na ráitis airgeadais, is é an fhreagracht atá orainn an fhaisnéis eile a léamh agus, á dhéanamh sin dúinn, a bhreithniú an bhfuil an fhaisnéis eile ar neamhréir go hábhartha leis na ráitis airgeadais nó leis an eolas a fuaireamar le linn an iniúchta, nó an ndearraíonn sé go ndearnadh míráiteas ábhartha ina taobh ar shlí eile. Más rud é go n-aithnímid neamhréireacht ábhartha den sórt sin nó ráitis a ndearraíonn sé gur míráitis ábhartha iad, ní mór dúinn a chinneadh an bhfuil míráiteas ábhartha sna ráitis airgeadais nó an ndearraíonn míráiteas ábhartha i leith na faisnéise eile. Más rud é, ar bhonn na hoibre a rinneamar, go gcinnimid go ndearraíonn míráiteas ábhartha i leith na faisnéise eile sin, ní mór dúinn an méid sin a thuairisciú.

Níl aon ní le tuairisciú againn ina leith sin.

Na freagrachtaí atá ar na comhaltaí

Mar a dtugtar míniú níos iomláine air sa Ráiteas maidir leis na Freagrachtaí atá ar na Comhaltaí, is iad na comhaltaí atá freagrach as ullmhú na ráiteas airgeadais ina dtugtar léargas forcheart, agus as cibé rialú inmheánach a chinneadh na comhaltaí is gá ionas gur féidir ráitis airgeadais a ullmhú atá saor ó mhíráiteas ábhartha, cibé de bharr calaoise nó de bharr earráide.

Agus na ráitis airgeadais á n-ullmhú, tá na comhaltaí freagrach as measúnú a dhéanamh ar chumas na Gníomhaireachta leanúint ar aghaidh mar ghnóthas leantach, as nochtadh a dhéanamh, mar is infheidhme, ar nithe a bhaineann le gnóthas leantach agus as bonn cuntasafochta an ghnóthais leantaigh a úsáid mura bhfuil sé i gceist ag na comhaltaí an Ghníomhaireacht a leachtú ná deireadh a chur leis na hoibríochtaí, nó nach bhfuil aon rogha réalafach acu ach é sin a dhéanamh.

Na freagrachtaí atá ar na hiniúcháirí as an iniúchadh ar na ráitis airgeadais

Is iad na cuspóirí atá againn dearbhú réasúnta a fháil maidir le cibé an bhfuil nó nach bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíráiteas ábhartha, cibé de bharr calaoise nó de bharr earráide, agus tuarascáil iniúchára a eisiúint ina bhfuil an tuairim uainn. Is ardeibhéal dearbhaithe é dearbhú réasúnta, ach ní thugtar ráthaíocht leis go n-aimseofar i gcónaí in iniúchadh a dhéantar de réir na gCaighdeán Idirnáisiúnta um Iniúcháireacht (Éire) míráiteas ábhartha más ann dó. Is féidir go n-eascródh míráitis as calaois nó earráid agus meastar go bhfuil siad ábhartha más rud é, astu féin nó le chéile, go bhféadfaí a bheith ag súil go réasúnach leis go mbeadh tionchar acu ar chinntí geilleagracha na n-úsáideoirí arna nglacadh ar bhonn na ráiteas airgeadais seo.

Mar chuid d'iniúchadh de réir na gCaighdeán Idirnáisiúnta um Iniúcháireacht (Éire), déanaimid breithiúnas gairmiúil a fheidhmiú agus cothaímid sceipteachas gairmiúil ar feadh an iniúchta. Déanaimid an méid seo a leanas freisin:

- ▶ Déanaimid na rioscaí i dtaobh míráiteas ábhartha sna ráitis airgeadais, cibé acu de bharr calaoise nó earráide, a aithint agus a mheasúnú, déanaimid nósanna imeachta iniúcháireachta a cheapadh agus a fheidhmiú lena dtugtar freagra ar na rioscaí sin, agus faighimid fianaise iniúchta is leor agus is cuí chun bunús a thabhairt don tuairim uainn. Is airde an baol nach ndéanfar míráiteas ábhartha de bharr calaoise a bhrath ná míráiteas ábhartha de bharr earráide, toisc go bhféadfadh claonpháirteachas, brionnú, easnamh d'aon turas, mífhaisnéis, nó sárú an rialaithe inmheánaigh a bheith i gceist le calaois.
- ▶ Tagaimid ar thuiscint ar an rialú inmheánach a bhaineann leis an iniúchadh chun nósanna imeachta iniúcháireachta a dhearadh a oireann do na himthosca, ach ní chun críocha tuairim a chur in iúl ar a éifeachtai is atá rialú inmheánach na Gníomhaireachta.
- ▶ Déanaimid measúnú ar a oiriúnaí is atá na beartais chuntasafochta a d'úsáid na comhaltaí agus ar réasúnacht na meastachán cuntasafochta agus an nochtadh ghaolmhair a rinne siad.

- ▶ Tugaimid breith ar a oiriúnaí is a bhí sé ag na comhaltaí leas a bhaint as bonn cuntasáíochta an ghnóthais leantaigh agus, bunaithe ar an bhfianaise iniúchta a fuarthas, cibé acu an bhfuil nó nach bhfuil ábhar neamhchinnteachta ábhartha ann a bhaineann le teagmhais nó dálaí a d'fhéadfadh amhras suntasach a chaitheamh ar an gcumas atá ag an nGníomhaireacht leanúint ar aghaidh mar ghnóthas leanúnach. Má chinnimid go bhfuil neamhchinnteacht ábhartha i gceist, ní mór dúinn aird a dhíriú sa tuarascáil iniúchóra uainn ar an nochtadh gaolmhar sna ráitis airgeadais nó, mura leor an nochtadh sin, an tuairim uainn a mhodhnú. Tá ár gcuid conclúidí bunaithe ar an bhfianaise iniúchta a fuarthas suas go dtí dáta thuarascáil an iniúchóra. Mar sin féin, d'fhéadfadh teagmhais nó dálaí sa todhchaí a bheith ina gcúis leis go scoirfidh an t-eintiteas (nó, i gcás inarb ábhartha, an grúpa) d'fheidhmiú mar ghnóthas leanúnach.
- ▶ Déanaimid meastóireacht ar chur i láthair, struchtúr agus ábhar foriomlán na ráiteas airgeadais, lena n-áirítear an nochtadh, agus cibé an léirítear nó nach léirítear go cothrom sna ráitis airgeadais na hidirbhearta agus na teagmhais bhunúsacha.

Téimid i dteagmháil leis na daoine a bhfuil cúram rialachais orthu maidir le, i measc eile, raon feidhme agus amhlár beartaithe an iniúchta agus torthaí suntasacha ón iniúchadh, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a aithníonn an t-iniúcháir le linn an iniúchta.

Tá an tuarascáil seo á cur faoi bhráid na gcomhaltaí, mar chomhlacht, agus faoina mbráid siúd amháin, de réir na litreach lenar fostaíodh muid. Chuireamar an obair iniúcháireachta i gcrích ionas gur féidir linn na nithe sin a shonrú do chomhaltaí na Gníomhaireachta a mbítear ag súil leis go sonrúimid dóibh iad i dtuarascáil iniúchóra, agus chun na críche sin amháin. A mhéid is féidir de réir an dlí, ní ghlacaimid freagracht do dhuine ar bith seachas an Gníomhaireacht agus comhaltaí na Gníomhaireachta mar chomhlacht as ár gcuid oibre iniúcháireachta, as an tuarascáil seo, ná as na tuairimí ar ar thángamar.

Nithe nach mór dúinn tuairisc a thabhairt ina dtaobh ar bhonn eisceachta

Faoin gCód Cleachtas chun Comhlachtaí Stáit a Rialú (2016) ('an Cód Cleachtas'), tá sé de cheangal orainn tuairisciú duit más rud é nach dtugtar léiriú ar chomhlíonadh alt 1.9(iv) den Chód Cleachtas ag an nGníomhaireacht sa ráiteas maidir le córas an rialaithe inmheánaigh airgeadais atá riachtanach faoin gCód Cleachtas 2016, mar atá san áireamh sa Ráiteas faoi Rialú Inmheánach, nó más rud é go bhfuil sé ar neamhréir leis an bhfaisnéis atá ar eolas againn ón iniúchadh a rinneamar ar na ráitis airgeadais. Níl aon ní le tuairisciú againn i ndáil leis sin.

Deloitte

Cuntasóirí Cairte agus Gnólacht Iniúcháireachta Reachtúla
Áras Deloitte & Touche, Ardán Phort an Iarla, Baile Átha Cliath 2

29 Márta 2018

RÁITEAS AR IONCAM AGUS CISTE CARNTHA DON BHLIAIN DAR CHRÍOCH AN 31 NOLLAIG 2017

		2017	2016
	<i>Nótaí</i>	€	€
IONCAM			
Tobhach bainne – oibríochtaí leanúnacha	3	513,695	515,000
Ús ar thaisc		1,470	3,074
		515,165	518,074
CAITEACHAS			
Tuarastail agus aoisliúntas	4	326,005	325,478
Costais riaracháin	5	208,931	194,751
Dímheas		6,983	4,812
CAITEACHAS IOMLÁN		541,919	525,041
EASNAMH ROIMH CHÁNACHAS			
Cánachas	6	(26,754)	(6,967)
EASNAMH DON BHLIAIN AIRGEADAIS TAR ÉIS CÁNACHAIS		(26,754)	(6,967)
Ciste Carntha ag tús na bliana tuairiscithe		1,076,030	1,082,997
Ciste Carntha ag deireadh na bliana tuairiscithe		1,049,276	1,076,030

CLÁR COMHARDAITHE

AMHAIL AN 31 NOLLAIG 2017

		2017	2016
	<i>Nótaí</i>	€	€
SÓCMHAINNÍ SEASTA			
Sócmhainní inláimhsithe	7	14,193	12,411
SÓCMHAINNÍ REATHA			
Féichiúnaithe	8	131,472	122,032
Airgead sa bhanc agus ar láimh		959,444	989,723
		1,090,916	1,111,755
DLITEANAIS REATHA			
CREIDIÚNAITHE (Suimeanna dlite laistigh de bhliain amháin)	9	(55,833)	(48,136)
GLANSÓCMHAINNÍ REATHA		1,035,083	1,063,619
GLANSÓCMHAINNÍ		1,049,276	1,076,030
ARNA LÉIRIÚ AG:			
Ciste Carntha		1,049,276	1,076,030

Cheadaigh na Comhaltaí na ráitis airgeadais ar an 27 Márta 2018.

Donncha Ó Murchú
Cathaoirleach

T.S. Ó Flannagáin
Comhalta

RÁITEAS AR SHREABHADH AIRGID DON BHLIAIN DAR CHRÍOCH AN 31 NOLLAIG 2017

	<i>Nótaí</i>	2017	2016
		€	€
GLANSREABHADH AIRGID Ó GHNÍOMHAÍOCHTAÍ OIBRIÚCHÁIN	13	(22,984)	14,936
SREABHADH AIRGID Ó GHNÍOMHAÍOCHTAÍ INFHEISTÍOCHTA			
Ús ar thaiscí		1,470	3,074
Ceannach sócmhainní seasta inláimhsithe		(8,765)	(14,365)
GLANSREABHADH AIRGID Ó GHNÍOMHAÍOCHTAÍ INFHEISTÍOCHTA		(7,295)	(11,291)
(LAGHDÚ)/MÉADÚ GLAN AR AIRGEAD AGUS COIBHÉISÍ AIRGID			
Airgead agus coibhéisí airgid ag tús na bliana airgeadais		989,723	986,078
AIRGEAD AGUS COIBHÉISÍ AIRGID AG DEIREADH NA BLIANA AIRGEADAIS		959,444	989,723
RÉITEACH LE HAIRGEAD AGUS COIBHÉISÍ AIRGID			
Cuntas reatha		8,826	20,778
Cuntas taisce		950,618	968,945
		959,444	989,723

NÓTAÍ LEIS NA RÁITIS AIRGEADAIS

DON BHLIAIN DAR CHRÍOCH AN 31 NOLLAIG 2017

1. BEARTAIS CHUNTASAÍOCHTA

Tugtar achoimre thíos ar na beartais shuntasacha chuntasaíochta a ghlac an Gníomhaireacht. Cuireadh iad go léir i bhfeidhm go comhsheasmhach i rith na bliana airgeadais agus i leith na bliana airgeadais roimhe sin.

Eolas ginearálta agus bonn cuntasafóchta

Bunaíodh an Gníomhaireacht Náisiúnta Bainne faoi Acht an Bhainne (Soláthar a Rialáil), 1994 chun an soláthar bainne óil a rialáil ar fud an Stáit. Cuimsítear sa Gníomhaireacht cathaoirleach agus 13 chomhalta a dhéanann ionadaíocht ar leasanna táirgeoirí, próiseálaithe, dáileoirí, miondíoltóirí agus tomhaltóirí bainne. Tá an Gníomhaireacht á maoiniú ag an tionscal trí thobhaigh ar bhainne a cheannaítear lena phróiseáil chun óil. Tá an oifig chláráithe i dTeach IPC, 35-39 Bóthar Shíol Bhroin, Droichead na Dothra, Baile Átha Cliath 4.

Ullmhaíodh na ráitis airgeadais faoi choinbhinsiún an chostais stairiúil agus de réir an Chaighdeáin um Thuairisciú Airgeadais 102 (FRS 102) arna eisiúint ag an gComhairle Tuairiscithe Airgeadais.

Gnóthas Leantach

Tá gníomhaíochtaí na Gníomhaireachta Náisiúnta Bainne, mar aon le tosca ar dóigh go mbeidh tionchar acu ar a forbairt, a feidhmíocht agus a seasamh sa todhchaí, leagtha amach sna ráitis airgeadais. Iocann an Gníomhaireacht a cuid riachtanas i dtaobh caipiteal oibre ó lá go lá trína cúlchistí airgid. Tá ionchas réasúnach ag comhaltaí an bhoird go mbeidh acmhainní leordhóthanacha ag an nGníomhaireacht chun leanúint i mbun gnó oibríochtaí go ceann i bhfad. Mar sin, tá siad ag cloí leis an mbonn gnóthais leantaigh cuntasafóchta agus na ráitis airgeadais bhliantúla á n-ullmhú acu.

Ioncam

Faightear ioncam ó thobhach 0.115 cent in aghaidh an lítir bainne a cheannaítear chun óil agus tá sé infíochta ag próiseálaithe bainne faoi Alt 8 d'Acht an Bhainne (Soláthar a Rialáil), 1994. Tá an tobhach bainne infhála atá áirithe sna ráitis airgeadais bunaithe ar thuairisceáin ó phróiseálaithe nó a gcuid soláthairtí bainne measta i gcás nach bhfuarthas aon tuairisceán.

Ioncam Infheistíochta

Déantar an t-ioncam Infheistíochta a thaifeadadh ar bhonn infhála.

Sócmhainní Seasta Inláimhsithe

Luaitear Sócmhainní Seasta Inláimhsithe ar a gcostas lúide dímheas carntha.

Dímheas

Déantar an dímheas a ríomh d'fhonn costas na sócmhainní seasta inláimhsithe a dhíscríobh thar thréimhse a saoil úsáidigh thuairiscithe mar seo a leanas:

Troscán	10 mbliana
Trealamh oifige	5 bliana
Trealamh ríomhaireachta	3 bliana

Pinsín

Cheadaigh an tAire Talmhaíochta, Iascaigh agus Bia Scéim Aoisliúntais Fhoireann na Gníomhaireachta Náisiúnta Bainne 2010 le toiliú an Aire Airgeadais ar an 30 Samhain 2010. Tá an Scéim leagtha amach in I.R. Uimh. 588 de 2010.

NÓTAÍ A GHABHANN LEIS NA RÁITIS AIRGEADAIS (AR LEAN)

1. BEARTAIS CHUNTASAÍOCHTA (AR LEAN)

Pinsin (ar Lean)

Tá sé deimhnithe ag an Roinn Airgeadais don Ghníomhaireacht go n-íocfaidh an Stáitchiste as gach sochar aoisliúntais do na fostaithe inphinsin (lena n-áirítear an Príomhfheidhmeannach) de chuid na Gníomhaireachta, agus i ndáil leo. Dheimhnigh an Roinn Airgeadais nach sáróidh ráta ranníocaíochta a fhostóra 162/3%. Ina theannta sin, dheimhnigh an Roinn Talmhaíochta agus Bia gurb amhlaidh, faoi réir na hÍocaíochta ón nGníomhaireacht leis an Roinn Talmhaíochta agus Bia i leith na ranníocaíochtaí fostóra agus fostaí go léir a bailíodh go dtí seo agus a bhaileofar amach anseo, go mbeidh an Roinn freagracht as teidlíochtaí aoisliúntais bhail na Scéime beartaithe a íoc i leith a mballraíochta sa Scéim sin agus a Scéim Phinsin a bhíodh i bhfeidhm ag Bord Bainne Cheantar Bhaile Átha Cliath.

Faoi FRS 102 ceadaítear go dtabharfaí cuntas ar scéimeanna sochar sainithe (pleananna stáit) amhail is gur scéimeanna ranníocaíochta sainithe iad gan aon cheanglas luach cóir shócmhainní agus dhliteanas na scéime a chur san áireamh ná dliteanas na scéime a nochtadh. Dá réir sin, measann an Ghníomhaireacht Náisiúnta Bainne gurb amhlaidh, toisc go mbeidh an éifeacht chéanna ag an socrú sin is a bheadh ag scéim ranníocaíochtaí sainithe, nach gá aon nochtadh breise a dhéanamh faoi FRS 102.

Is ionann an costas pinsin agus na ranníocaíochtaí atá iníoctha ag an nGníomhaireacht agus cuirtear iad de mhúirear ar an Ráiteas Ioncaim agus an Ciste Carntha de réir mar a thabhaítear iad.

Léasanna Oibriúcháin

Cuirtear cíosanna faoi léasanna oibriúcháin de mhúirear ar an Ráiteas Ioncaim agus an Ciste Carntha de réir mar a thabhaítear iad.

Cánachas

Tá an Ghníomhaireacht áirithe mar chomhlacht díolmhaithe faoin Ordú fán Acht Comhdhlúite Cánacha, 1997 (Leasú ar Sceideal 4), 2002, le héifeacht ón 30 Nollaig 1994. Faoi Alt 227 den Acht Comhdhlúite Cánacha, 1997, áfach, níl ús taisce a eascraíonn i dtaca le comhlachtaí stát-urraithe neamhthráchtála sainithe, lena n-áirítear an Ghníomhaireacht Náisiúnta Bainne, i dteideal díolúine a fháil ó cháin choinneála ar ús taisce.

Ionstraimí Airgeadais

Aithnítear sócmhainní airgeadais agus dliteanas airgeadais mar ioncam tráth a thagann an Ghníomhaireacht chun bheith ina páirtí i bhforálacha conarthacha na hionstraimhe. Déantar dliteanas airgeadais a aicmiú de réir shubstaint na socrúithe conarthacha arna ndéanamh.

Sócmhainní agus dliteanas airgeadais

Déantar gach sócmhainn agus dliteanas airgeadais a thomhas ar dtús ar phraghas an idirbhirt (lena n-áirítear costais an idirbhirt), ach amháin i gcás na sócmhainní airgeadais atá aicmithe ar a luach cóir trí bhrabús nó cailiteanas, a ndéantar iad a thomhas ar dtús ar a luach cóir (praghas an idirbhirt lúide costais an idirbhirt, de ghnáth), mura rud é gur idirbheart maoinithe is ea an socrú. Más rud é gur idirbheart maoinithe is ea an socrú, déantar an tsócmhainn airgeadais nó an dliteanas airgeadais a thomhas ar dtús ar luach láithreach na n-íocaíochtaí sa todhchaí arna lascaíniú ar ráta úis an mhargaidh i ndáil le hionstraim den chineál céanna.

Ní dhéantar sócmhainní agus dliteanas airgeadais a fhritháireamh sa chlár comhardaithe ach amháin sa chás inarb ann do cheart infheidhmithe le dlí na suimeanna a aithnítear a fhritháireamh agus ina bhfuil sé beartaithe ag an nGníomhaireacht iad a shocrú ar bhonn glan, nó an tsócmhainn a réadú agus an dliteanas a shocrú an tráth céanna.

Déantar sócmhainní airgeadais a dhí-aithint a) nuair a théann na cearta conarthacha i leith na sreafaí airgid ón tsócmhainn airgeadais in éag nó nuair a shocraítear iad, nó b) nuair a aistríonn an Ghníomhaireacht chuig páirtí eile beagnach gach ceann de na rioscaí agus na sochair a bhaineann le húnireacht na sócmhainne airgeadais, nó c) nuair a d'aistrigh an Ghníomhaireacht rialú na sócmhainne chuig páirtí eile, cé gur choinnigh sí roinnt de na rioscaí agus sochair shuntasacha a bhain le húnireacht na sócmhainne, ach nár choinnigh sí iad go léir. Is sna cásanna sin amháin a dhéantar iad a dhí-aithint.

Ní dhéantar dliteanas airgeadais a dhí-aithint ach amháin nuair a dhéantar an oibleagáid a shonraítear sa chonradh a urscaoileadh nó a chur ar ceal nó nuair a rachaidh sí in éag.

2. BREITHIÚNAIS CHUNTASAÍOCHTA RÍTHÁBHACHTACHA AGUS PRÍOMHFHOINSÍ ÉIGINTEACHTA I dTAOBH MEASTACHÁIN

Agus beartais chuntasaíochta na Gníomhaireachta, a bhfuil cur síos orthu i nóta 1, á gcur i bhfeidhm, ceanglaítear ar na comhaltaí breithiúnais, meastacháin agus boinn tuisceana, nach bhfuil iontach soiléir ó fhoinsí eile, a dhéanamh faoi shuimeanna glanluacha sócmhainní agus dlíteanas. Bíonn na meastacháin agus na boinn tuisceana is bonn leo bunaithe ar thaithí stairiúil agus ar thosca eile a mheastar a bheith ábhartha. D'fhéadfadh na torthaí iarbhir a bheith difriúil ó na meastacháin sin. Déantar athbhreithniú leanúnach ar na meastacháin agus ar a mboinn tuisceana. Aithnítear athbhreithnithe ar mheastacháin chuntasaíochta sa tréimhse ina ndéantar an meastachán a athbhreithniú más rud é gur sa tréimhse sin amháin a bhíonn tionchar ag an athbhreithniú, nó i dtréimhse an athbhreithnithe agus tréimhsí ina diaidh sin má bhíonn tionchar ag an athbhreithniú ar an tréimhse reatha agus tréimhsí sa todhchaí araon.

Tá eolas faoi bhreithiúnais ríthábhachtacha i dtaobh chur i bhfeidhm na mbeartas chuntasaíochta a bhfuil an tionchar is suntasaí acu ar na méideanna a aithníodh sna ráitis airgeadais san áireamh sna beartais chuntasaíochta agus sna nótaí a ghabhann leis na ráitis airgeadais.

3. AN TOBHACH BAINNE

Tá tobhach 0.115 cent in aghaidh an lítir bainne a cheannaítear lena phróiseáil chun óil iníochta ag próiseálaithe bainne faoi Alt 8 d'Acht an Bhainne (Soláthar a Rialáil), 1994.

Tá an tobhach bainne infhála atá áirithe sna ráitis airgeadais bunaithe ar thuarisceáin ó phróiseálaithe nó a gcuid soláthairtí bainne measta i gcás nach bhfuarthas aon tuairisceán.

4. FOSTAITHE AGUS LUACH SAOTHAIR

	2017	2016
	Líon	Líon
MEÁNLIÓN FOSTAITHE:		
Foireann	5	5
	2017	2016
	€	€
Tuarastail	262,547	261,949
Costais leasa shóisialaigh	19,371	19,123
Ranníocaíochtaí aoisliúntais an fhostóra	44,087	44,406
	326,005	325,478

NÓTAÍ A GHABHANN LEIS NA RÁITIS AIRGEADAIS (AR LEAN)

Luach Saothair a íocadh le Daoine Tábhachtacha den Lucht Bainistíochta

Leis an gcúiteamh a íoctar le daoine tábhachtacha den lucht bainistíochta, tagraítear don Phríomhfheidhmeannach, a bhfuil a chuid sochar fostaí leagtha amach thíos:

	2017	2016
	€	€
Tuarastal	82,803	80,977
Ranníocaíochtaí aoisliúntais an fhostóra	13,800	13,500
	96,603	94,477

Bhí na sochair fostaí le haghaidh gach duine eile den fhoireann faoi bhun na tairsí €60,000 in aghaidh na bliana in 2017 agus 2016.

5. COSTAIS RIARACHÁIN

	2017	2016
	€	€
Taisteal agus cothabháil foirne	31,558	30,984
Taisteal agus cothabháil na gComhaltai	18,667	17,522
Luach saothair an Chathaoirligh	8,978	8,978
Stáiseanóireacht	3,199	1,775
Tuarascáil bhliantúil	10,215	10,212
Tuarascálacha agus suirbhéanna	11,561	8,875
Teileafón	4,463	4,778
Postas	3,972	2,074
Foilseacháin	1,602	1,552
Táillí dlí	19,904	16,140
Táillí comhairleachta	20,620	22,056
Táillí iniúchóireachta	6,816	5,698
Cíos agus rátaí	42,644	39,276
Árachas	2,098	3,605
Táillí cuntasafochta agus táillí gairmiúla	2,800	3,551
Deisiúchán agus athnuachan	3,832	3,939
Ilghnéitheach	9,215	9,156
Caiteachas ar fháilteachas	4,802	3,180
Oiliúint agus oideachas	1,985	1,400
	208,931	194,751

Baineann costais taistil agus chothabhála le taisteal náisiúnta.

6. CÁNACHAS

Tá an Ghníomhaireacht áirithe mar chomhlacht díolmhaithe faoin Ordú fán Acht Comhdhlúite Cánacha, 1997 (Leasú ar Sceideal 4), 2002, le héifeacht ón 30 Nollaig 1994. Faoi Alt 227 den Acht Comhdhlúite Cánacha, 1997, áfach, níl ús taise a eascraíonn i dtaca le comhlachtaí stát-urraithe neamhthráchtála sainithe, lena n-áirítear an Ghníomhaireacht Náisiúnta Bainne, i dteideal díolúine a fháil ó cháin choinneála ar ús taise. Cuirtear ús taise i láthair glan ar cháin choinneála ar ús taise de €940 (2016: €2,136).

7. SÓCMHAINNÍ SEASTA INLÁIMHSITHE

	Troscán	Trealamh Oifige	Trealamh ríomhaireachta	Iomlán
	€	€	€	€
COSTAS:				
Amhail an 1 Eanáir 2017 agus Breiseanna sa bhliain	12,658	24,929	90,998	128,585
	3,808	750	4,207	8,765
Amhail an 31 Nollaig 2017	16,466	25,679	95,205	137,350
DÍMHEAS:				
Amhail an 1 Eanáir 2017	12,658	23,473	80,043	116,174
Curtha de mhúirear sa bhliain	381	875	5,727	6,983
AMHAIL AN 31 NOLLAIG 2017	13,039	24,348	85,770	123,157
Glanmhéideanna de réir na leabhar:				
Amhail an 31 Nollaig 2017	3,427	1,331	9,435	14,193
Amhail an 31 Nollaig 2016	–	1,456	10,955	12,411

8. FÉICHIÚNAITHE (Méideanna atá dlite laistigh de bhliain amháin)

	2017	2016
	€	€
Tobhach bainne infhála	120,467	119,264
Réamhíocaíochtaí	5,005	2,498
Féichiúnaithe eile	6,000	270
	131,472	122,032

NÓTAÍ A GHABHANN LEIS NA RÁITIS AIRGEADAIS (AR LEAN)

9. CREIDIÚNAITHE (Méideanna atá laistigh de bhliain amháin)

	2017	2016
	€	€
Fabhruithe agus creidiúnaithe eile	46,864	40,170
ÍMAT/ÁSPC/MSU	8,969	7,966
	55,833	48,136

10. IONSTRAIMÍ AIRGEADAIS

Tugtar achoimre thíos ar shuimeanna glanluacha shócmhainní agus dliteanas airgeadais na Gníomhaireachta de réir catagóire:

	2017	2016
	€	€
SÓCMHAINNÍ AIRGEADAIS		
<i>Arna dtomhas ar an méid neamhslascainithe atá iníoctha</i>		
• Tobhach bainne infhála agus féichiúnaithe eile (nóta 8)	126,467	119,534

DLITEANAIS AIRGEADAIS

Arna dtomhas ar an méid neamhslascainithe atá iníoctha

• Creidiúnaithe eile (nóta 9)	866	879
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11. CEANGALTAIS AIRGEADAIS

Seo thíos iomlán na n-íocaíochtaí léasa fosta amach anseo faoi léasanna oibríochta nach féidir a chealú i leith maoinne:

	2017	2016
	€	€
Laistigh d'aon bhliain amháin	30,000	25,580
Idir bliain amháin agus cúig bliana	102,500	-
	132,500	25,580

12. SCÉIM AOISLIÚNTAIS FHOIREANN NA GNÍOMHAIREACHTA NÁISIÚNTA BAINNE 2010

Cheadaigh an tAire Talmhaíochta, lascaigh agus Bia Scéim Aoisliúntais Fhoireann na Gníomhaireachta Náisiúnta Bainne 2010 le toiliú an Aire Airgeadais ar an 30 Samhain 2010. Tá an Scéim leagtha amach in I.R. Uimh. 588 de 2010.

Tá sé deimhnithe ag an Roinn Airgeadais don Ghníomhaireacht go n-íocfaidh an Státchiste as gach sochar aoisliúntais do na fostaithe inphinsin (lena n-áirítear an Príomhfheidhmeannach) de chuid na Gníomhaireachta, agus i ndáil leo. Dheimhnigh an Roinn Airgeadais nach sáróidh ráta ranníocaíochta an fhostóra 162/3%. Ina theannta sin, dheimhnigh an Roinn Talmhaíochta agus Bia gurb amhlaidh, faoi réir na híocaíochta ón nGníomhaireacht leis an Roinn Talmhaíochta agus Bia i leith na ranníocaíochtaí fostóra agus fostaí go léir a bailíodh go dtí seo agus a bhaileofar amach anseo, go mbeidh an Roinn freagracht as teidlíochtaí aoisliúntais bhaill na Scéime beartaithe a íoc i leith a mballraíochta sa Scéim sin agus a Scéim Phinsin a bhíodh i bhfeidhm ag Bord Bainne Cheantar Bhaile Átha Cliath.

Faoi FRS 102 ceadaítear go dtabharfaí cuntas ar scéimeanna sochar sainithe (pleananna stáit) amhail is gur scéimeanna ranníocaíochta sainithe iad gan aon cheanglas luach cóir shócmhainní agus dhliteanas na scéime a chur san áireamh ná dliteanas na scéime a nochtadh. Dá réir sin, measann an Ghníomhaireacht Náisiúnta Bainne gurb amhlaidh, toisc go mbeidh an éifeacht chéanna ag an socrú sin is a bheadh ag scéim ranníocaíochtaí sainithe, nach gá aon nochtadh breise a dhéanamh faoi FRS 102.

Ba é an costas iomlán a cuireadh de mhúirear ar an Ráiteas Ioncaim agus Ciste Carntha sa bhliain dar chríoch an 31 Nollaig 2017 ná €44,087. (2016: €44,406).

13. RÉITEACH AN (EASNAIMH)/BHARRACHAIS ROIMH CHÁNACHAS LEIS AN nGLANSREABHADH AIRGID Ó GHNÍOMHAÍOCHTAÍ OIBRIÚCHÁINN

	2017	2016
	€	€
<i>Réiteach an bharrachais le hairgead ó ghníomhaíochtaí</i>		
EASNAMH ROIMH CHÁNACHAS	(26,754)	(6,967)
Coigeartú le haghaidh:		
Ús ar thaiscí	(1,470)	(3,074)
Dímheas na sócmhainní seasta inláimhsithe	6,983	4,812
SREABHADH AIRGID OIBRIÚCHÁIN ROIMH GHLUAISEACHT SA CHAIPITEAL OIBRE	(21,241)	(5,229)
(Méadú)/laghdú ar fhéichiúnaithe	(9,440)	2,826
Méadú ar chreidiúnaithe	7,697	17,339
Glansreabhadh airgid ó ghníomhaíochtaí oibriúcháin	(22,984)	14,936

AGUISÍN 6

COMHLÍONADH/ FORFHEIDHMIÚ

Comhlíonadh

Measann an Ghníomhaireacht go bhfuil sí ag cloí le ceanglais an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú, 2016, faoi réir fhorálacha na nAchtanna Bainne (Soláthar a Rialáil), 1994 go 1996 agus an maolú ar an gCód atá faighte aici.

Tá an Ghníomhaireacht ag cloí leis na hAchtanna/Rialacháin seo a leanas:

- ▶ Na hAchtanna um Chomhionannas Fostaíochta, 1998 – 2015
- ▶ An tAcht um Eitic in Oifigí Poiblí, 2001
- ▶ An tAcht um Míchumas, 2005
- ▶ An tAcht um Shaoráil Faisnéise, 2014
- ▶ An Rialachán Ginearálta maidir le Cosaint Sonraí, 2018

Chomhlíon an Ghníomhaireacht ceanglais an Achta um Íoc Pras Cuntas, 1997 maidir le gach sonrasc a íoc laistigh de 30 lá ó fhaightear an sonrasc. I rith 2017, rinne an Ghníomhaireacht 160 íocaíocht agus íocadh iad go léir laistigh de 15 lá.

Tugann an Ghníomhaireacht tuairisc bhliantúil ar na gníomhaíochtaí a ghlacann sí chun ídiú fuinnimh a laghdú mar a cheanglaítear faoi I.R. 542 de 2009.

Tá an Ghníomhaireacht tiomanta do gach iarracht a dhéanamh i dtaobh éifeachtúlacht fuinnimh a fheabhsú. In 2017 áiríodh úsáid leictreachais na Gníomhaireachta mar chuid dá costas cíosa agus ní dheachaigh méadar ar leithligh uirthi ó úsáid an phríomhbhloic oifige ina bhfuil oifig na Gníomhaireachta lonnaithe. Bhain an úsáid sin le téamh, aerchóiriú, soilse agus trealamh oifige. Ní raibh aon soláthairtí eile breosla chuig an áitreabh, agus ní raibh aon fhoinsí fuinnimh in-athnuaite ar an láthair i gceist ach an oiread.

Oibreoidh an Ghníomhaireacht le húdarás Fuinnimh Inmharthana na hÉireann (SEAI) in 2018 chun deiseanna a aithint i dtaobh ídiú fuinnimh a laghdú san áitreabh.

AGUISÍN 7

REACHTANNA AGUS IONSTRAIMÍ REACHTÚLA A BHAINNEANN LEIS AN nGNÍOMHAIREACHT

Reachtanna

Acht an Bhainne (Soláthar a Rialáil), 1994

Acht an Bhainne (Soláthar a Rialáil) (Leasú), 1995

Acht an Bhainne (Soláthar a Rialáil) (Leasú), 1996

Na Rialacháin fán Acht um Shaoráil Faisnéise 1997
(Comhlachtaí Forordaithe) (Uimh. 2), 2002

Ionstraimí Reachtúla

I.R. Uimh. 409 de 1994 – An tOrdú Bainne (Soláthar a Rialáil) (An Ghníomhaireacht Náisiúnta Bainne a Bhunú), 1994

I.R. Uimh. 460 de 1994 – An tOrdú um an nGníomhaireacht Náisiúnta Bainne (Lá Toghcháin), 1994

I.R. Uimh. 234 de 1995 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Comhaltai), 1995

I.R. Uimh. 252 de 1995 – An tOrdú fá Acht an Bhainne (Soláthar a Rialáil), 1994 (Alt 5) (Tosach Feidhme), 1995

I.R. Uimh. 253 de 1995 – An tOrdú Bainne (Soláthar a Rialáil) (Tobhach), 1995

I.R. Uimh. 254 de 1995 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Míonna Geimhridh), 1995

I.R. Uimh. 309 de 1995 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (An Lá Toghcháin a Chúlghairm), 1995

I.R. Uimh. 347 de 1995 – Na Rialacháin Bainne (Soláthar a Rialáil) (Tuairisceáin Tobhaigh), 1995

I.R. Uimh. 348 de 1995 – Na Rialacháin Bainne (Soláthar a Rialáil) (Iarratas ar Chlárúchán), 1995

I.R. Uimh. 265 de 1996 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Táillí), 1996

I.R. Uimh. 184 de 1997 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Lá Toghcháin), 1997

I.R. Uimh. 185 de 1997 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Toghcháin a Stiúradh), 1997

I.R. Uimh. 271 de 2000 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Toghcháin a Stiúradh) (Leasú), 2000

I.R. Uimh. 272 de 2000 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Lá Toghcháin), 2000

I.R. Uimh. 368 de 2003 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Lá Toghcháin), 2003

I.R. Uimh. 369 de 2003 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Toghcháin a Stiúradh) (Leasú), 2003

I.R. Uimh. 471 de 2006 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Toghcháin a Stiúradh) (Leasú), 2006

I.R. Uimh. 472 de 2006 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Lá Toghcháin), 2006

I.R. Uimh. 371 de 2009 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Lá Toghcháin), 2009

I.R. Uimh. 372 de 2009 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Toghcháin a Stiúradh) (Leasú), 2009

I.R. Uimh. 588 de 2010 – Scéim Aoisliúntais Fhoireann na Gníomhaireachta Náisiúnta Bainne, 2010

I.R. Uimh. 450 de 2012 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Lá Toghcháin), 2012

I.R. Uimh. 451 de 2012 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Toghcháin a Stiúradh) (Leasú), 2012

I.R. Uimh. 400 de 2015 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Toghcháin a Stiúradh) (Leasú), 2015

I.R. Uimh. 401 de 2015 – Na Rialacháin um an nGníomhaireacht Náisiúnta Bainne (Lá Toghcháin), 2015

I.R. Uimh. 324 de 2016 – Scéim Aoisliúntais Fhoireann na Gníomhaireachta Náisiúnta Bainne, 2016



AN GHNÍOMHAIREACHT
NÁISIÚNTA BAINNE

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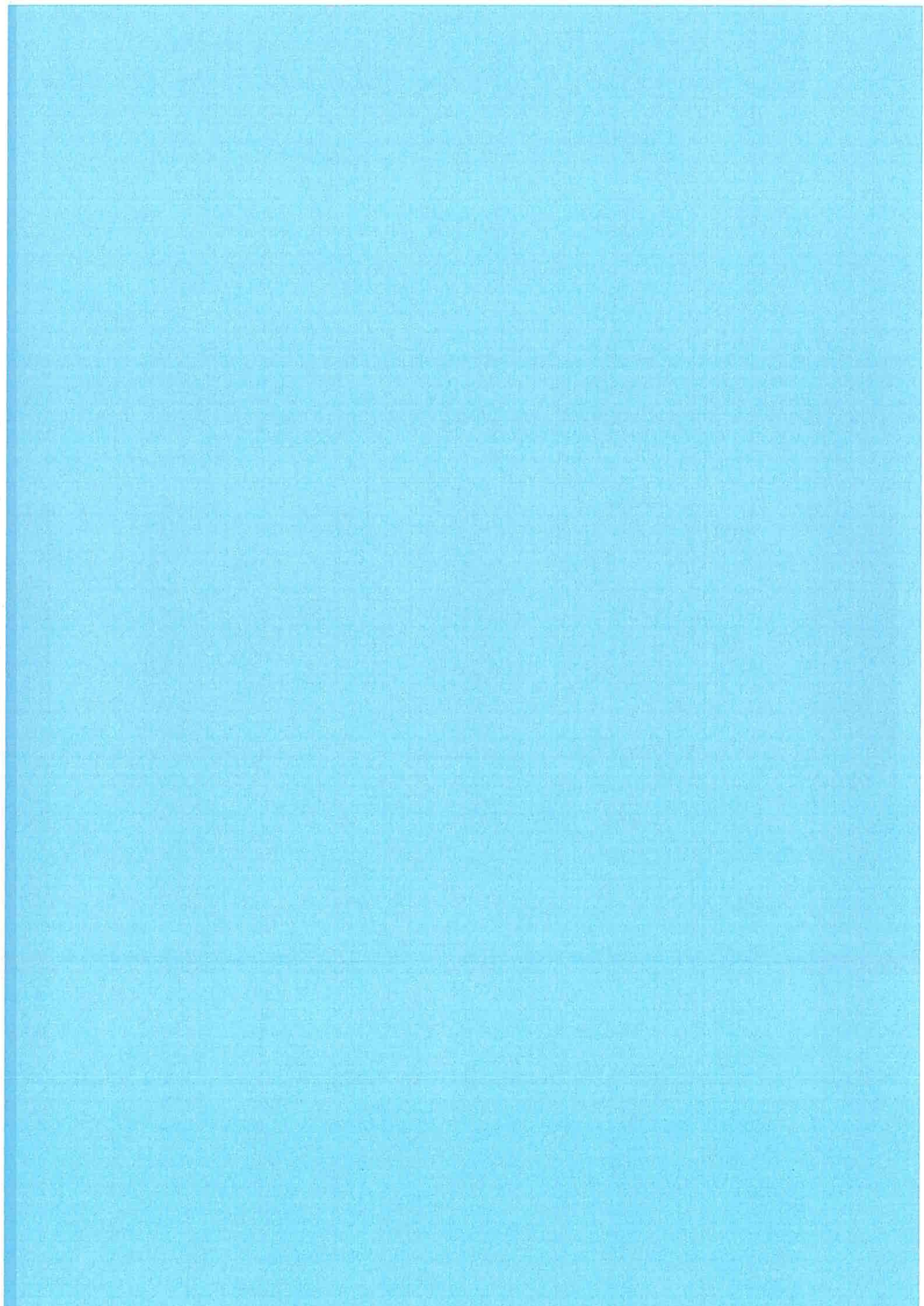


National Milk Agency

Annual Report & Accounts 2017



NATIONAL MILK AGENCY





NATIONAL MILK AGENCY

Bhunaigh an tOireachtas an Gníomhaireacht Náisiúnta Bainne le soláthar bainne chun óil sa Stát a rialáil mar a leagtar amach san Acht Bainne (Soláthar a Rialáil), 1994.

The National Milk Agency was established by the Oireachtas to regulate the supply of milk for liquid consumption throughout the State in accordance with the provisions of the Milk (Regulation of Supply) Act, 1994.

CHAIRMAN'S STATEMENT

To: Mr. Michael Creed TD, Minister for Agriculture, Food and the Marine



Denis Murphy
Chairman

I am pleased to present the Annual Report of the National Milk Agency for 2017, in accordance with Section 18 of the Milk (Regulation of Supply) Act, 1994.

The National Economy

Last year the Irish economy continued to grow with rising exports, strong domestic demand, low inflation and increasing employment. The Public Finances continued to improve with the first Exchequer surplus since 2006.

Agriculture

Weather conditions were generally favourable to agricultural production and particularly for grassland enterprises. Gross agricultural output of €8 billion at producer prices grew by 14% driven by milk and livestock outputs, which grew by 45% and 4% respectively. Input costs were stable with reductions in fertiliser and feed costs partly offset by rising energy costs.

Dairy Sector

There was a welcome recovery in the dairy sector after two very difficult years. Milk was the leading agricultural product in 2017. Gross milk output of €2.6bn represented 32% of gross agricultural output and grew by 45%, driven by price increases of 34% and supply increases of 9%.

Domestic milk supplies, boosted by higher cow numbers, increased to a record 7.26 billion litres or by over 9% on 2016. Average milk solids increased slightly, albeit with a lower average butterfat level.

A range of positive factors - buoyant export markets, rising product prices particularly for butter, which doubled in price, favourable weather conditions in most parts of the country, rising milk supplies, rising producer prices and falling costs more than doubled the net margin per dairy enterprise and per hectare compared with 2016.

Dairy Markets & Milk Prices

Export markets drive the Irish dairy sector and are the destination for 90% of Irish milk supplies. The domestic market is the destination for 10% of domestic milk supplies for consumption as fresh milk and as manufactured dairy products.

Last year was a record year for Irish dairy exports, which increased by 19% to over €4bn. Dairy and ingredients exports continued as the leading export food sector representing 32% of all Irish food and drink exports. Specialised nutrition products represented almost one third of dairy exports and were followed by cheese, butter and milk powders, which all rose in value.

International markets outside the EU were the destination for 45% of Irish dairy and specialised ingredient exports amounting to €1.8 billion, which rose by 9%. China now accounts for 16% of all dairy exports and is Ireland's second largest market after the UK.

The EU 26 markets were the destination for 31% of the value of all dairy export sales amounting to €1.2 billion, which increased by 44%, and were driven particularly by higher volumes and values of butter exports.

The UK was the market for 24% of dairy export sales, amounting to €965m, which increased by 15%. Half of Ireland's cheese exports and a quarter of Ireland's butter exports, equivalent to almost one third of domestic annual milk supplies were exported to the UK. This is one measure of the potential disruptive impact of a "hard Brexit" for the Irish dairy sector and for the Irish State.

The integrity and transparency of Ireland's dairy supply chain is underpinned by the participation of over 90% of producers in the Sustainable Dairy Assurance Scheme and of most processors in Bord Bia's *Origin Green Scheme*.

Buoyant export markets led to higher monthly manufacturing milk prices throughout the year. The annual average producer price for manufacturing milk supplies increased to 35.4 cent per litre, excluding vat, an increase of 9 cent per litre or 34% on 2016 for milk containing 3.48% protein and 4.09% butterfat.

Producer prices for milk for processing for liquid consumption are now based for almost 80% of supplies on monthly manufacturing milk prices with the addition of premia during the winter months. For registered milk producers the annual average milk price for contracted milk supplies in 2017 was 38 cent per litre, an increase of over 8 cent per litre or 27% on 2016.

The annual differential between the national, average, liquid milk price under all payment systems, and the national, average, manufacturing milk price decreased to 2.6 cent per litre compared with 3.4 cent per litre in 2016. Based on an equal solids composition for both liquid and manufacturing milk supplies, given the lower average solids content in supplies for liquid consumption, the annual liquid differential was an estimated 3.4 cent per litre compared with 4.0 cent per litre in 2016.

Milk Imports

Bulk milk imports from Northern Ireland for processing in the State fell by 1% to 803 million litres of which 92% were processed into manufactured dairy products and 8% processed in the State for liquid consumption. This was the second highest annual volume of bulk milk imports on record.

These bulk milk imports were equivalent to 11% of domestic annual milk supplies and to 35% of Northern Ireland's annual milk supplies.

Domestic Fresh Milk Market

The fresh milk market is the largest consumer market for milk and milk products in the State with an estimated retail value of €517 million in 2017.

Fresh milk is a natural, nutritious and healthy liquid food, which is consumed daily in most Irish households. Milk contains a matrix of nutrients, which contribute to general health and to the normal functioning of the human body across all its life stages. Plant based alternatives to milk lack many of the nutrients, which are naturally and uniquely present in milk.

Consumer tastes continue to evolve and change for different milk products – whole milk, low fat milk, no fat, lactose free and fortified milks as well as for different packaging types.

Irish consumers have the highest per capita consumption of fresh drinking milk in the EU with an annual consumption of 121 litres per person per annum.

Consumption of fresh milk decreased by over 1% to 581 million litres while the national average retail price of fresh milk in all pack sizes fell by 1%.

Last year the domestic, fresh milk market utilised 6% of domestic milk supplies of 7.26 billion litres.

Domestic supplies from registered producers had a 77% share of the domestic fresh milk market. Imports from Northern Ireland into the fresh milk market, had a market share of 23% and decreased by 6% to 134 million litres.

Fresh milk imports in consumer packs represented 52% of these imports, while bulk milk imports, which were processed in the State for liquid consumption represented 48%.

Retailers' own label sales and robust price competition between retailers continued to exert strong downward pressure on domestic market returns for fresh milk.

In November I wrote to all major retailers expressing the grave concern of the Agency's members that the discounting of fresh milk by some retail multiples was undermining the viability, sustainability and security of the fresh milk supply chain. These retail price reductions were devaluing fresh milk, squeezing economic value out of the entire fresh milk supply chain and could result in producer prices being no longer adequate to sustain the availability of all year round domestic milk supplies for processing for liquid consumption.

Registered Producers

Registered producers are a specialist producer group in Ireland's milk production structure, who are contracted to supply milk for processing for liquid consumption on an all year round basis or for the winter months only. The total number of registered producers increased by 2% to 1,808 producers.

Registered producers represented 11% of all milk producers and supplied 14% of domestic annual milk supplies. 98% of registered producers are participants in the Sustainable Dairy Assurance Scheme.

The sector is highly concentrated with 28% of the registered producers supplying 54% of the all year round supplies of milk for processing for liquid consumption.

The annual milk supplies of registered producers increased by over 7% to 1,018 million litres, of which 53% were supplied for manufacturing and 47% were supplied for liquid consumption.

Last year, was the first year, since the establishment of the Agency, that the annual supplies of registered producers for manufacturing exceeded their annual supplies for liquid consumption. The supplies for manufacturing increased by 16% while the supplies for processing for liquid consumption fell by 1%.

In the five prescribed winter months (October 2017 to February 2018) the total milk supplies of registered producers provided a margin of safety of 75% over the consumption of fresh milk, sourced from domestic supplies only and a margin of safety of 33% over the consumption of fresh milk, sourced both from domestic supplies and from imports. Many registered producers supply part of their winter supplies for non-liquid milk markets, which have various winter incentive schemes.

The pattern and scale of the milk supply model of registered producers is changing with growing annual supplies and increased seasonal supplies from Spring calving.

As registered producers increase their total annual supplies and as the proportion of their annual supplies from compact Spring calving increases, they will re-evaluate the economics of Autumn calving for proportionally lower milk supplies over the winter period.

Registered producers will require from their processors greater transparency and declared, forward, liquid premia over manufacturing prices if they are to continue their commitment to providing all year round supplies of quality fresh milk for liquid consumption.

Survey of Registered Producers

In June the Agency carried out a postal survey of registered producers to ascertain their future commitment to all year round milk supplies for liquid consumption, their future plans for milk production as well as their age profiles and succession plans. The response from 611 producers or around one third of all registered producers is considered to be a good response to a postal survey.

The responses were widely spread and representative. The respondents were long-term liquid milk producers of whom 77% had liquid contracts for more than 25 years and 92% had contracts for more than 6 years. The average annual supply per respondent was over 720,000 litres with a liquid supply of 267,000 litres (37%) and a manufacturing supply of 453,000 litres (63%).

66% of respondents indicated that they had maintained their liquid supplies, since the abolition of EU quotas in March 2015, while 31% had increased their liquid supplies.

72% of respondents had increased their manufacturing supplies while 25% had maintained their manufacturing supplies.

In relation to planned future milk supplies to 2019, the 313 respondents, who answered this question indicated that they planned to maintain their liquid supplies at 2016 levels and to increase their manufacturing supplies by almost 33% over 2016. For this group of suppliers their liquid supplies will fall from 37% of their annual supplies in 2016 to 31% of their annual supplies in 2019.

Half of all respondents indicated that the liquid milk price premium over manufacturing price was the primary factor influencing their future plans for liquid milk supply followed by the availability of land, availability of liquid contracts, lifestyle, succession and the availability of labour.

64% of respondents were over 50 years of age and 36% under 50 years. 63% of respondents indicated that they had a successor.

Registers & Contracts 2016/17

In the 2016/17 milk year the number of milk supply contracts registered with the Agency was 1,808 contracts for supplies of 486 million litres of milk for processing for liquid consumption, representing an increase of 54 contracts or 3% in contracts and 1% in milk supplies.

All Year Round (AYR) contracts comprised 94% of contracts and 99% of supplies while Winter Months Only contracts represented 6% of contracts and 1% of supplies.

In the AYR contracts the Manufacturing Milk Price plus Bonus System was the main pricing system and was applied in 83% of contracts and to 78% of supplies. The Flat Price System was applied in 17% of contracts and to 22% of supplies.

Milk supplies purchased under registered contracts were 9% higher than domestic fresh milk sales mainly due to transitional purchasing arrangements arising from industry consolidation.

In the Register of Processors, 12 processors were registered, including one processor, who was also a registered producer.

Brexit

The process of the United Kingdom's withdrawal from the European Union continues to evolve. The Withdrawal Agreement will require to be concluded by October 2018 and requires ratification by the EU Council, the European Parliament and the UK Government. As of 30 March 2019, the UK will cease to be a member state of the EU and from that date will no longer participate in the decision making process in the EU.

A transition period will run until 31 December 2020 during which time the UK will continue to participate in the EU Single Market and Customs Union and be bound by EU rules. During that transition period the UK will negotiate a Future Relationship Treaty including its future trading relationships post transition, with the EU 27 and also with third countries.

The UK and the EU are committed to reaching an agreement to avoid a hard border between Northern Ireland and the Republic. Absent such agreement, the UK will be obligated under the Withdrawal Agreement to maintain full alignment for Northern

Ireland with the Single Market and Customs Union rules, which support North South co-operation, the all-island economy and the protection of the Good Friday Agreement. The UK has indicated that this backstop arrangement is unacceptable to it.

There still remains a high political downside risk that the UK may exit the EU without a trade agreement being put in place and the possibility of Irish food exports to the UK encountering import tariffs as well as lower market prices, while Irish food imports from the UK will be subject to EU tariffs.

No member state of the EU is as exposed to the adverse consequences of the UK's Brexit decision as the Irish State and no sector within the State will be as impacted as much as agriculture – Ireland's largest indigenous sector.

For Irish processors and producers the approach must be to hope for the best but prepare for a worst case outcome by diversifying products and markets and focusing on cost reduction and efficiencies.

Future Outlook

Following an exceptional year in 2017 there was a stressful start to 2018 for producers and their livestock as a prolonged Winter feeding period was followed by a cold, wet Spring with low ground temperatures and no grass growth. Many producers encountered fodder shortages and their grazing and silage plans were badly disrupted. The resultant national fodder shortage crisis led to the necessity to import fodder for the first time since 2013.

Export markets for dairy products are expected to be stable in 2018 in respect to product prices and resultant manufacturing milk prices, albeit that the growing uncertainty regarding Brexit could be a destabilising factor.

Finance

In 2017 the total income of the Agency was €515,165 a reduction of €2,909 or less than 1% on its income in 2016. Income from milk levies, amounting to €513,695 reduced by €1,305 or 1% while interest income fell to €1,470 due to lower deposit interest rates.

Operating costs of €541,919 increased by €16,878 or 3%. Personnel and staff related costs, representing

66% of total costs amounted to €357,563 and increased by €1,101 or less than 1%. Other administration costs and depreciation amounted to €184,396 and increased by €15,777 or 9%.

The excess of costs of €541,919 over income of €515,165 resulted in an operating deficit for the year of €26,754.

At year-end, the Accumulated Fund amounted to €1,049,276 and was comprised of cash and deposits of €959,444, debtors less creditors of €75,639 and fixed assets of €14,193.

Code of Practice for the Governance of State Bodies 2016

The new Code of Practice for the Governance of State Bodies came into effect from the 1st of September 2016. Subject to the provisions of the Milk (Regulation of Supply) Acts, 1994 and 1996 and some minor derogations, the Agency considers that it is in compliance with the governance practices and procedures of the new Code.

Meetings

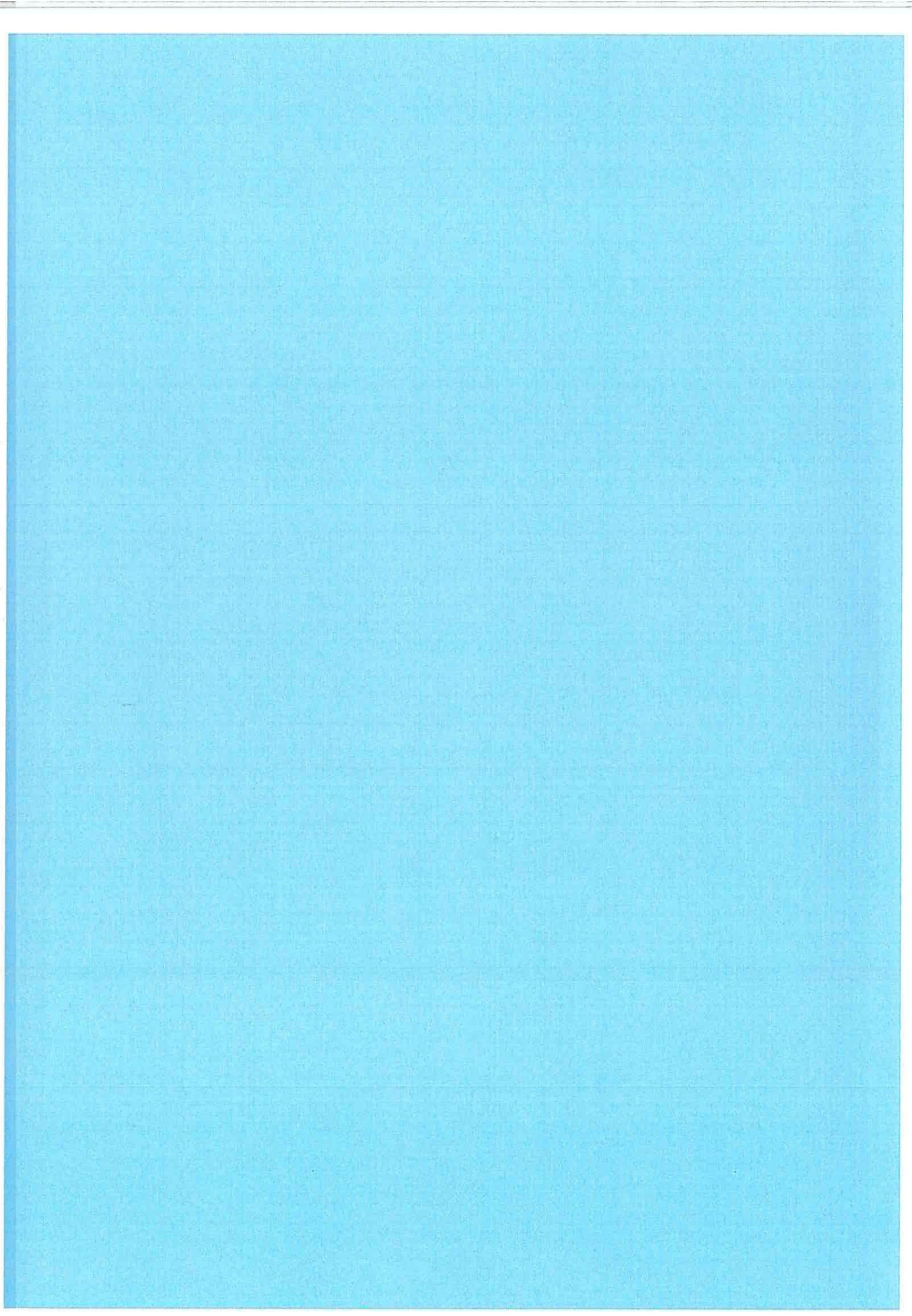
During the year the Agency held six meetings and the Audit & Risk Committee held two meetings. The average attendance ratio of members at meetings of the Agency was 86%.

Conclusion

The Agency appreciates the cooperation that it has received during the year from liquid milk processors, the representative bodies of producers, processors, consumers, retailers and distributors and from the officials of the Department of Agriculture, Food and the Marine and other State Agencies consulted during the year.

My thanks are due to the members of the Agency for their contributions and support during the year and to Muiris and his team for their commitment.

Denis Murphy
Chairman



Chairman



Denis Murphy ¹

Producers' Representatives



Aidan Casey



Timothy Cashman



Denis Fagan



William Lennon



Padraig Mulligan ¹

Processors' Representatives



Tony O'Driscoll



TJ Flanagan ¹



Frank Tobin



Eoghan Sweeney

Distributors' Representative



Walter Maloney



John Foster ^{1 2}

Retailers' Representative

Consumers' Representatives



Richard Donohue



Michael Kilcoyne

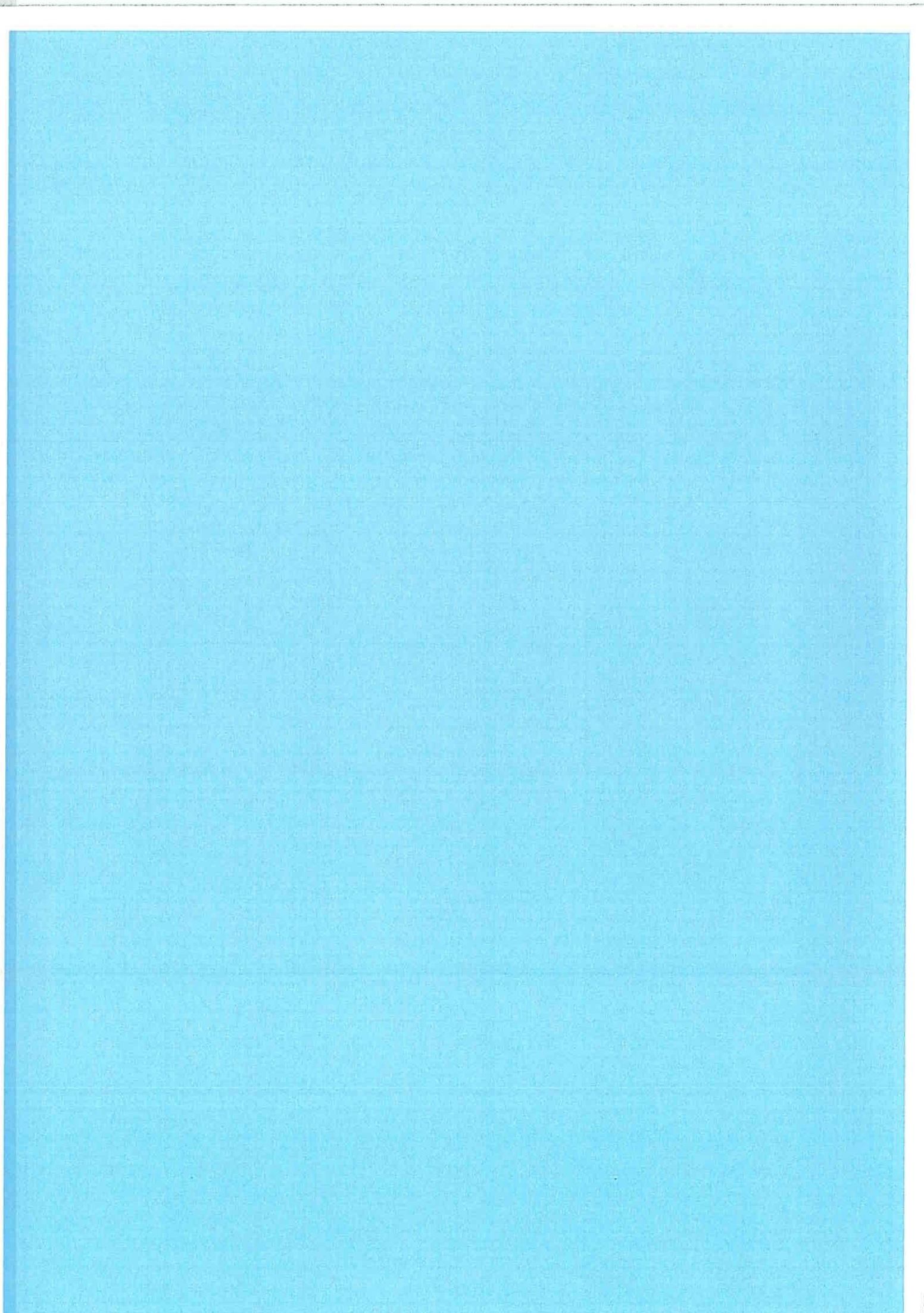
¹ Members of the Audit & Risk Committee 2017

² Chairman of the Audit & Risk Committee 2017

Chairman:	Denis Murphy ¹
Producers' Representatives:	Aidan Casey Timothy Cashman Denis Fagan William Lennon Padraig Mulligan ¹
Processors' Representatives:	Tony O'Driscoll T.J. Flanagan ¹ Frank Tobin Eoghan Sweeney
Distributors' Representative:	Walter Maloney
Retailers' Representative:	John Foster ^{1 2}
Consumers' Representatives:	Richard Donohue Michael Kilcoyne
Chief Executive:	Dr. Muiris Ó Céidigh
Secretary:	Joan Shannon
Office:	Holly Park Studio, Holly Park Avenue, Blackrock, Co. Dublin
Email:	natmilk@eircom.net
Website:	www.nationalmilkagency.ie
Solicitor:	Frank Mulvey, Osbornes, Solicitors, Abbey Moat House, Abbey Street, Naas, Co. Kildare
Bankers:	Allied Irish Banks plc., Bankcentre Branch, Ballsbridge, Dublin 4. Bank of Ireland, 39 St. Stephen's Green, Dublin 2.
Auditor:	Deloitte & Touche, Deloitte & Touche House, Earlsfort Terrace, Dublin 2.

¹ Members of the Audit & Risk Committee 2017

² Chairman of the Audit & Risk Committee 2017



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1. MILK SUPPLIES



Dr. Muiris Ó Céidigh,
Chief Executive

1.1 Domestic Milk Supplies

Domestic milk supplies to creameries and pasteurisers in 2017 were 7,263 million litres, an increase of 609 million litres or 9% on 2016.

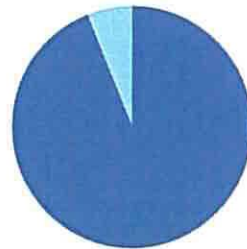
The number of milk producers in the State in 2017 is estimated as 17,000, the same as in 2016. The average annual milk supplies per producer were 427,000 litres.

94% of domestic milk supplies were utilised in the manufacture of dairy products, which were mainly for export, while 6% of supplies were processed for liquid consumption on the domestic market.

Domestic milk supplies in 2017 continued to be characterised by a highly seasonal production pattern, based on grassland milk production and seasonal calving, with 79% of milk supplies being supplied in the seven months of March to September, and 21% in the five months of October to February, inclusive.

The domestic milk supply profile had a peak-to-trough month ratio of 6.7/1 which comprised a peak-to-trough month ratio of 9.5/1 for milk supplies from manufacturing milk producers, and of 2.1/1 for milk supplies from registered milk producers.

FIGURE 1.1 UTILISATION OF DOMESTIC MILK SUPPLIES 2016



● Manufactured Dairy Products 94%
● Liquid Consumption 6%

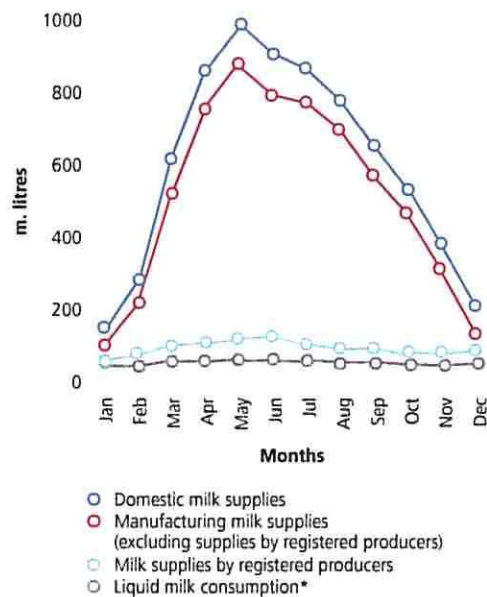
TABLE 1.0 SEASONALITY OF DOMESTIC MILK SUPPLIES (BY SECTOR)

Year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
	Peak-to-trough months' ratios															
Manufacturing	9.5	8.7	11.1 ¹	8.6	8.6	9.1	6.8	8.7	8.1	7.1	8.2	8.7	8.2	8.0	8.2	8.9
Liquid	2.1	2.0	2.3 ¹	1.8	1.9	1.8	1.8	1.9	1.7	1.8	1.8	1.8	1.8	1.8	1.9	2.0
All	6.7	6.3	7.6 ¹	5.9	5.8	5.6	5.1	5.8	4.9	5.4	5.6	5.7	5.5	5.5	5.6	6.1

¹ If calculated on the peak-valley months post the quota abolition the ratios would have been 6.6, 1.7 & 4.8

Source: DAFM/CSO

FIG. 1.2 DOMESTIC SUPPLIES, MANUFACTURING MILK SUPPLIES, SUPPLIES BY REGISTERED PRODUCERS AND LIQUID MILK CONSUMPTION (MONTHLY) 2017



* Milk sold for liquid consumption within the State, including bulk and packaged milk imports.
Sources: CSO/NMA

1.2 Milk Supplies by Registered Producers

Registered milk producers are a significant producer grouping in the domestic milk supply sector, representing 11% of all milk producers and supplying 14% of domestic milk supplies.

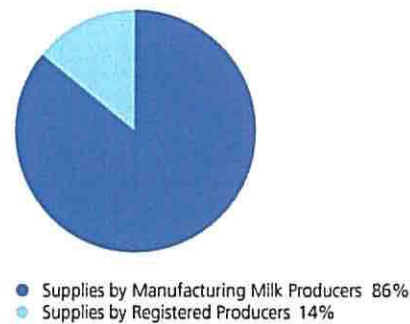
They supply not only the all year round domestic milk requirements for liquid milk consumption but also 8% of domestic manufacturing milk supplies.

Total milk supplies by the State's 1,808 registered producers under All Year Round and Winter Months Only contracts in 2016/17 increased by 65 million litres or 7% to 1,011 million litres, compared to 946 million litres in 2015/16.

Supplies for processing for liquid consumption amounted to 486 million litres, or 48% of total supplies of registered producers, while supplies for processing into manufactured dairy products amounted to 525 million litres, or 52% of total supplies.

Milk supplies purchased under registered contracts for processing for liquid consumption exceeded processor's fresh milk sales by 9% in 2016/17, compared to 8% in 2015/16, mainly due to transitional purchasing arrangements between processors and producers following industry consolidation.

FIGURE 1.3 DOMESTIC MILK SUPPLIES 2017



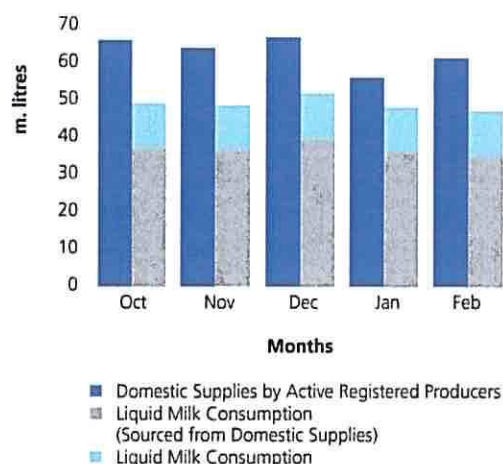
Registered producers with All Year Round contracts in 2016/17 had average annual supplies of 585,000 litres compared with 563,000 litres in the previous year, an increase of 4%.

1.3 Winter Milk Supplies

In the five prescribed winter months of October 2017 to February 2018, total milk supplies by registered producers amounted to 324 million litres, an increase of 12 million litres or 4% on their supplies in the same period in 2016/17, and provided a supply cover of 133% for national liquid milk consumption of 243 million litres (including imports) or a supply cover of 175% on consumption from domestic supplies only.

In the months of December 2017 and January 2018, total supplies by registered producers amounted to 127 million litres, an increase of 5 million litres, or 4% on their supplies for the same months in 2016/17, and were 27 million litres in excess of national liquid milk consumption of 100 million litres (including imports) in those months, a supply cover of 127%, or a supply cover of 165% on consumption from domestic supplies only.

FIG 1.4 MONTHLY MILK SUPPLIES BY REGISTERED PRODUCERS, LIQUID MILK CONSUMPTION 2017 (PRESCRIBED MONTHS OCTOBER 2017 - FEBRUARY 2018)



Sources: CSO/NMA

1.4 Imports

Last year bulk milk imports into the State for processing by creameries and pasteurisers were estimated at 803 million litres representing a decrease of 10 million litres, or 1% on 2016. These bulk milk imports were mainly cross border movements of milk from Northern Ireland and were equivalent to 11% of domestic supplies and 35% of Northern Ireland's annual milk supplies in 2017.

Bulk milk imports of 739 million litres for processing into manufactured dairy products in the State represented 92% of total milk imports while bulk imports of 64 million litres, for processing for liquid consumption in the State, represented 8% of bulk milk imports and were an increase of 1 million litres, or 2%, on the previous year.

TABLE 1.5 BULK MILK IMPORTS % DOMESTIC MILK SUPPLIES 2000-2017

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1996
	Millions of litres																		
Supplies	7,263	6,654	6,395	5,469	5,423	5,225	5,377	5,173	4,801	4,959	5,090	5,083	4,915	5,116	5,157	5,032	5,179	5,012	5,144
Imports ¹ (bulk)	803	813	594	511	411	406	356	388	427	464	473	566	550	377	349	278	209	304	-
Imports %	11	12	9	9	8	8	7	8	9	9	9	11	11	7	7	5	4	6	-

¹ CSO

Imports of fresh milk in consumer packs, were estimated at 70 million litres, a reduction of 10 million litres or 13% on 2016.

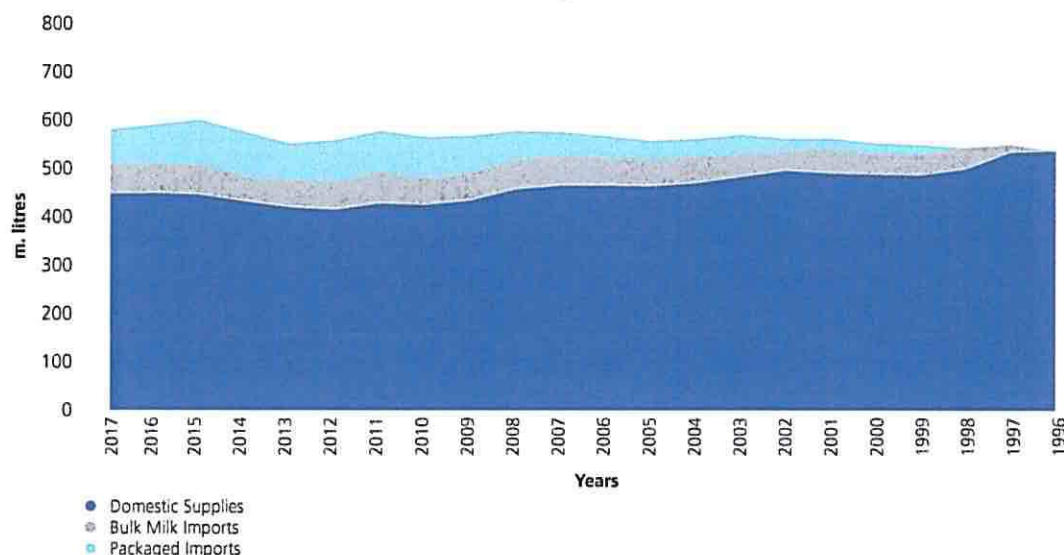
Total milk imports for liquid consumption in consumer packs and in bulk for processing for liquid consumption in the State amounted to 134 million litres in 2017, a decrease of 9 million litres, or 6% on 2016.

TABLE 1.6 PACKAGED AND BULK MILK IMPORTS FOR LIQUID CONSUMPTION 2000-2017

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1996
	Millions of litres																		
Consumer Packs	70*	80*	94*	93*	89	86	86	84	78	59	50	46	40	38	41	26	24	23	0
Bulk	64	63	62	52	57	59	65	58	57	63	62	58	55	55	48	42	50	43	0
Total Imports	134	143	156	145	146	145	151	142	135	122	112	104	95	93	89	68	74	66	0

* NMA estimates

FIG 1.7 MARKET PENETRATION OF DOMESTIC LIQUID MILK MARKET BY IMPORTS 1996 - 2017



Domestic supplies had a 77% market share and imports had a 23% market share of the State's fresh milk market

Since 1996 imports of fresh milk for liquid consumption have grown to an estimated 134 million litres.

The market share of domestic registered supplies in the fresh milk market has fallen from 100% in 1996 to 77% in 2017, while the market share of imports has grown from zero to 23%.

Total milk imports from NI by processors (manufacturing and liquid) and by retailers amounted to 873 ml and were equivalent to 12% of domestic milk supplies.

Northern Ireland – Milk Supplies/Milk Prices

Milk supplies in Northern Ireland in 2017 amounted to 2,284 million litres, an increase of 86 million litres or 4% on the revised figure of 2,198 million litres in the previous year and were supplied by 2,635 dairy farmers.

Northern Ireland's annual milk supplies were equivalent to 31% of the State's domestic milk supplies.

Over 80% of Northern Ireland's annual milk supplies are exported as finished product or as raw milk.

Since 1993, annual milk supplies in Northern Ireland have increased by 975 million litres, or 74%, facilitated by the purchase and transfer of EU milk quotas from Great Britain. In 2017 the equivalent of 82% of the increase in milk supplies in Northern Ireland since 1993 was imported into and processed within the State.

TABLE 1.8 LIQUID MILK CONSUMPTION FROM DOMESTIC SUPPLIES AND IMPORTS 2000-2017

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1996
	Millions of litres																		
Consumption	581	590	601	576	565	563	578	567	568	578	577	568	559	556	571	563	564	553	536
Domestic supplies	447	447	445	431	419	418	427	425	433	456	465	464	464	463	482	495	490	487	536
Total Imports	134	143	156	145	146	145	151	142	135	122	112	104	95	93	89	68	74	66	0
Domestic Supplies % Consumption	77	76	74	75	74	74	74	75	76	79	81	82	83	83	84	88	87	88	100
Imports % Consumption	23	24	26	25	26	26	26	25	24	21	19	18	17	17	16	12	13	12	0

Source: CSO/NMA

TABLE 1.9 MILK SUPPLIES IN THE STATE & NORTHERN IRELAND 2017

	Republic of Ireland	Northern Ireland
Total Supplies – m. litres	7,263	2,284
Average Butterfat	4.09	4.01
Average Protein	3.48	3.26
Peak month/trough month ratio	6.7/1	1.4/1
Suppliers – number*	17,000*	2,635
Average supplies per supplier – litres	427,000	867,000

* NMA Estimates

The annual milk supply pattern in Northern Ireland continues to differ significantly from the State. Milk supplies are available on an all year round basis with a peak-to-trough month ratio in 2017 of 1.4/1 compared with 6.7/1 in the State.

Average annual milk supplies per supplier in Northern Ireland in 2017 were 867,000 litres, which were more than double the average milk annual supplies per supplier of 427,000 litres in the State.

FIG 1.10 MILK SUPPLIES MONTHLY – 2017 STATE & NORTHERN IRELAND

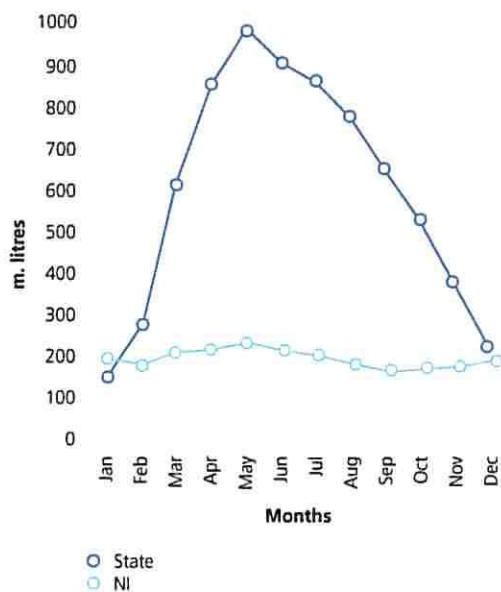


TABLE 1.11 NORTHERN IRELAND MILK SUPPLIES

	Milk Supplies	
	m. litres	Index
1993	1,309	100
2002	1,764	135
2003	1,772	135
2004	1,776	136
2005	1,865	142
2006	1,902	145
2007	1,918	146
2008	1,902	145
2009	1,772	135
2010	1,850	141
2011	1,977	150
2012	1,995	151
2013	2,008	153
2014	2,198	168
2015	2,266	173
2016	2,198*	168
2017	2,284	174

Source: DARDNI

* Revised

The annual average net price to producers in Northern Ireland for all year round milk supplies in 2017 was equivalent to 32.59 c/l, an increase of 7.9 c/l, or 32% on the previous year. This price was 2.8 c/l or 8% less than the annual average price of 35.39 c/l for manufacturing milk supplies in the State in 2017.

2. THE FRESH MILK MARKET

The fresh milk market is the largest consumer market for milk and milk products in the State, with an estimated retail value of €517m in 2017.

National consumption of fresh liquid milk last year was 581 million litres, a decrease of 9 million litres, or 2%, on consumption in 2016. Irish consumers have the highest per capita consumption of fresh drinking milk in the EU and in the world with an annual consumption of 121 litres per person per annum.

Last year, sales of whole milk represented 61% of fresh milk sales, while sales of lowfat and skimmed milk represented 39% of sales.

The national average retail prices of lowfat milk in 1 litre packs and of whole milk in 2 litre packs in 2017, as reported by the CSO, were 104 c/l and 169 c/2l respectively. The average price of 1 litre packs (lowfat milk) decreased by 1 c/l while the price of 2 litre packs (whole milk) decreased by 2 c/l or 1% on 2016.

An estimated 75% of sales of fresh milk was packaged in 2 litres or larger size packs, while an estimated 25% of sales was in 1 litre or smaller packs.

Based on this sales mix, the National Milk Agency estimates that the national average retail price of milk in all pack sizes was 89 c/l in 2017, compared with 90 c/l in 2016, a decrease of 1 c/l, or 1%.

From 1995 to 2011 the CSO reported on the monthly average price of whole milk in 1 litre packs, over which time the price increased by 34 c/l, or 44%. From January 2012, the CSO ceased to report on the monthly average price of whole milk in 1 litre packs and commenced to report on the price of low fat milk in 1 litre packs.

In Table 2.0, the Agency has used the average price of low fat milk in 1 litre packs to calculate the retail price index from 2012 to 2017. Generally, the prices of own label whole milk and own label low fat milk in 1 litre packs in retail multiples are the same. In some instances, however, the retail prices of processors' brands of low fat milk in 1 litre packs may be higher than the retail prices of processors' brands of whole milk in 1 litre packs.

Table 2.0 INDICES OF CONSUMER PRICES/FOOD PRICES/RETAIL MILK PRICES/PRODUCER MILK PRICES

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
Consumer Price Index	151	150	150	151	151	150	148	144	145	153	147	140	135	132	129	124	119	113	107	106	103	102	100
Food Price Index	129	131	135	136	140	142	139	140	145	150	142	134	132	133	133	129	123	116	112	108	104	102	100
Retail Milk Price Index																							
• low fat milk ¹	135	136	136	136	138	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
• whole milk ²	-	-	-	-	-	-	144	144	145	144	118	110	110	110	112	110	108	105	104	104	104	104	100
Producer Price Index ³	116	91	97	116	118	104	108	99	89	115	108	93	94	98	98	100	102	98	98	98	100	104	100

Sources: CSO/NMA

¹ CSO – national average retail price of lowfat milk in 1 litre packs (CSO from January 2012).

² CSO – national average retail price of whole milk in 1litre packs (CSO to December 2011).

³ NMA – average producer price for supplies for processing for liquid consumption. EU dairy premium payments payable to eligible recipients since 2004 are not included.

**TABLE 2.1 ANNUAL AVERAGE RETAIL MILK PRICES – ANNUAL PRODUCER MILK PRICES/
PRODUCERS' SHARE OF RETAIL MILK PRICE**

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l	c/l
Retail Prices																							
– lowfat milk ¹	104	105	105	105	106	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
– whole milk ²	-	-	-	-	-	-	111	111	112	111	91	85	85	85	86	85	83	81	80	80	80	80	77
Producer Prices³	38.0	29.9	31.9	38.1	38.9	34.1	35.5	32.4	29.2	37.6	35.3	30.5	31.0	32.3	32.3	32.7	33.3	32.1	32.2	32.3	32.8	34.1	32.8
Producer Price % Retail⁴	37%	28%	30%	36%	37%	32%	32%	29%	26%	34%	39%	36%	36%	38%	38%	38%	40%	40%	40%	40%	41%	43%	43%

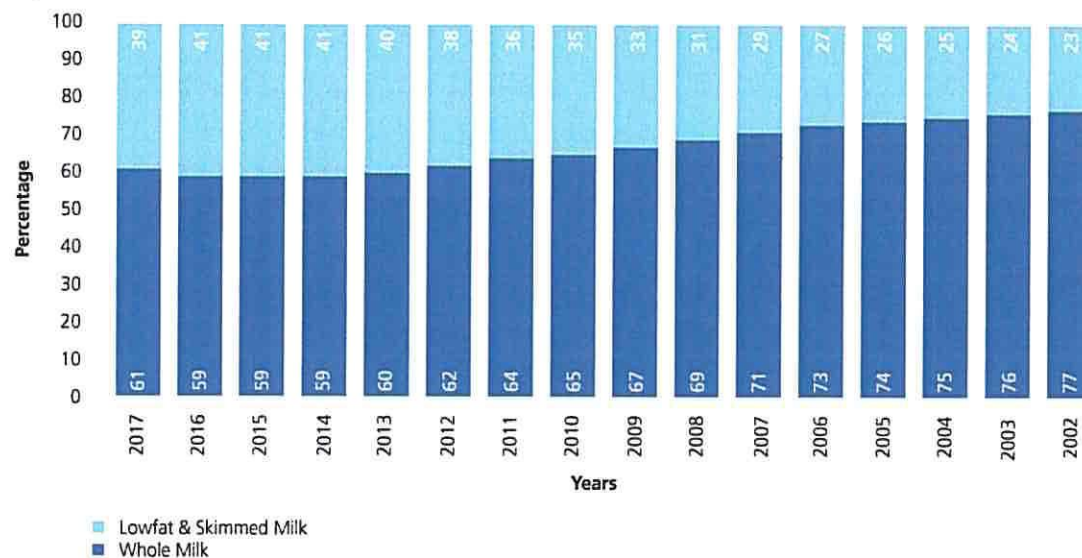
¹ CSO – national annual average retail price of lowfat milk in 1 litre packs (CSO reports on 1 litre pack of low fat milk only since January 2012).

² CSO – national annual average retail price of whole milk in 1 litre packs.

³ NMA – national annual average producer price of milk for processing for liquid consumption.

⁴ NMA – Based on the NMA estimate of 89 c/l as the national annual average retail price in all pack sizes for fresh milk, the producers' price as a percentage of the annual average retail price would be 43% in 2017 compared with 33% in 2016.

Fig. 2.2 FRESH MILK SALES - PRODUCT PROFILE 2017 - 2002



Source: CSO

Retail Market

Retailers are the main distribution channel for fresh milk, distributing 79% of all fresh milk. According to industry sources, the catering channel remained at 11%, while the doorstep channel remained at 10%.

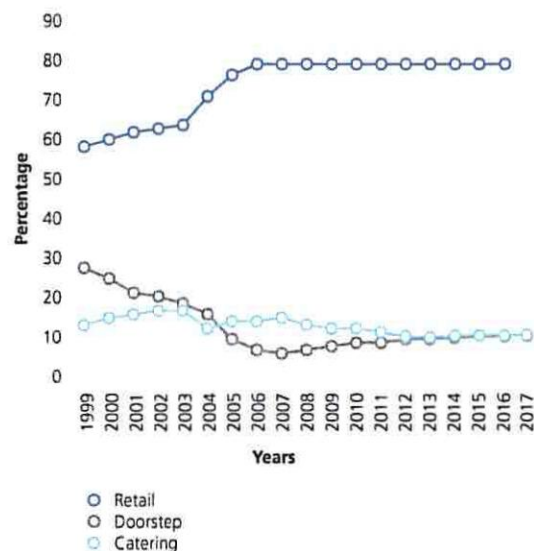
The three largest multiple groupings had a 70% share of the Irish grocery market in 2017, and the five largest multiple groupings had a market share of 93%.

TABLE 2.3 GROCERY MARKET SHARES

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
Tesco	22	22	24	25	26	27	28	27	26	26	26	26	26	25	23	24
SuperValu	22	23	25	25	20	20	20	20	20	20	20	20	20	19	19	19
Dunnes	22	23	24	24	24	23	23	23	25	24	24	22	22	22	21	22
Lidl/Aldi	23	22	17	16	14	12	12	12	11	10	7	6	6	5	6	1
Superquinn	-	-	-	-	5	6	5	7	7	8	8	8	8	9	8	9
Centra	4	4	4	4	4	4	4	2	2	2	2	3	2	3	3	3
Spar	4	4	4	4	4	4	4	2	2	2	2	2	2	3	3	2
All others	3	2	2	2	3	4	4	7	7	8	11	13	14	14	17	20
Total	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

Source: RGDATA – estimate

FIG 2.4 MARKET SHARES 1999 - 2017



Source: Industry Estimate

Discount retailers, whose grocery market share increased to 23% in 2017, are among the main outlets for packaged fresh milk imports.

In the Irish fresh milk market, it is estimated that over 62% of milk sales in retail outlets are now sold as 'own label' according to industry sources.

Own label sales in 2 litre packs were retailed at an average discount of 27% on processors' brands.

TABLE 3.1 CLASSIFICATION OF REGISTERED CONTRACTS BY TYPE/SUPPLIES

	Contracts				Milk Supplies			
	2016/17		2015/16		2016/17		2015/16	
	Number	%	Number	%	m litres	%	m litres	%
All Year Round	1,706	94	1,657	94	479.5	99	477.9	99
Winter	102	6	97	6	6.5	1	5.9	1
Total	1,808	100	1,754	100	486.0	100	483.8	100

- ▶ Milk supplies purchased under registered contracts in 2016/17 were 9% higher than domestic fresh milk sales, compared with 8% higher in 2015/16. This was mainly due to transitional purchasing arrangements between processors and some producers following consolidation.

3.1 CONTRACT PRICING SYSTEMS

- ▶ Two systems of milk pricing are used by processors when purchasing milk from producers for processing for liquid consumption, namely the Manufacturing Milk Price plus Bonus System (MMP System) and the FLAT Price System (FLAT System).
- ▶ Under the MMP System, a milk price linked to a processor's monthly manufacturing milk price with price differentials for constituents is paid with the addition of fixed or variable bonus payments in winter periods ranging from four months to six months. Some registered processors also paid low monthly bonuses in the summer months.
- ▶ Under the FLAT System, milk is paid for at a monthly flat price per litre with no price differentiation for milk constituents and with higher prices paid in the winter months.
- ▶ In 2016/17, the MMP System was applied in 83% of the AYR contracts, compared with 86% in 2015/16, and to 78% of milk supplies compared with 80% of milk supplies in 2015/16.
- ▶ The FLAT System was applied in 17% of the AYR contracts, compared with 14% in 2015/16, and to 22% of the milk supplies compared with 20% in 2015/16.

TABLE 3.2 ALL YEAR ROUND CONTRACTS BY TYPE AND PRICING SYSTEMS

Pricing Systems	Contracts				Milk Supplies			
	2016/17		2015/16		2016/17		2015/16	
	Number	%	Number	%	m litres	%	m litres	%
MMP SYSTEM	1,410	83	1,427	86	375.9	78	383.3	80
FLAT SYSTEM	296	17	230	14	103.6	22	94.6	20
TOTAL AYR	1,706	100	1,657	100	479.5	100	477.9	100

FIG. 3.3 PRICING SYSTEMS/CONTRACTS 2016/17

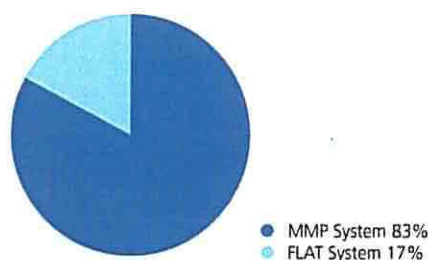


FIG. 3.4 PRICING SYSTEMS/MILK SUPPLIES 2016/17

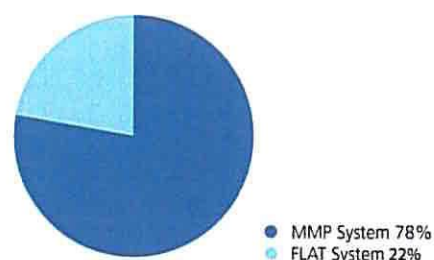


FIG. 3.5 ALL YEAR ROUND CONTRACTS – PRICING SYSTEMS/SUPPLIES 2000/01 – 2016/17

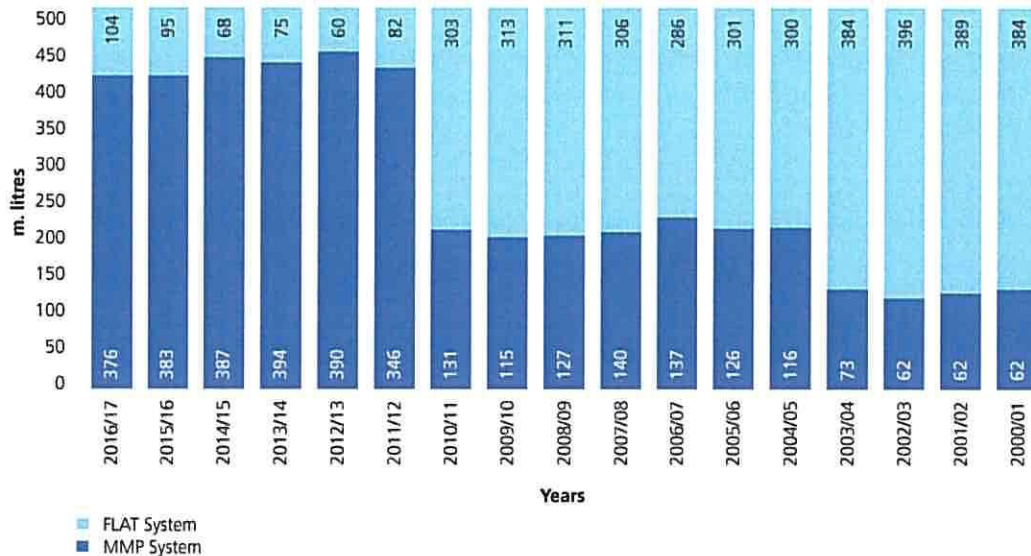


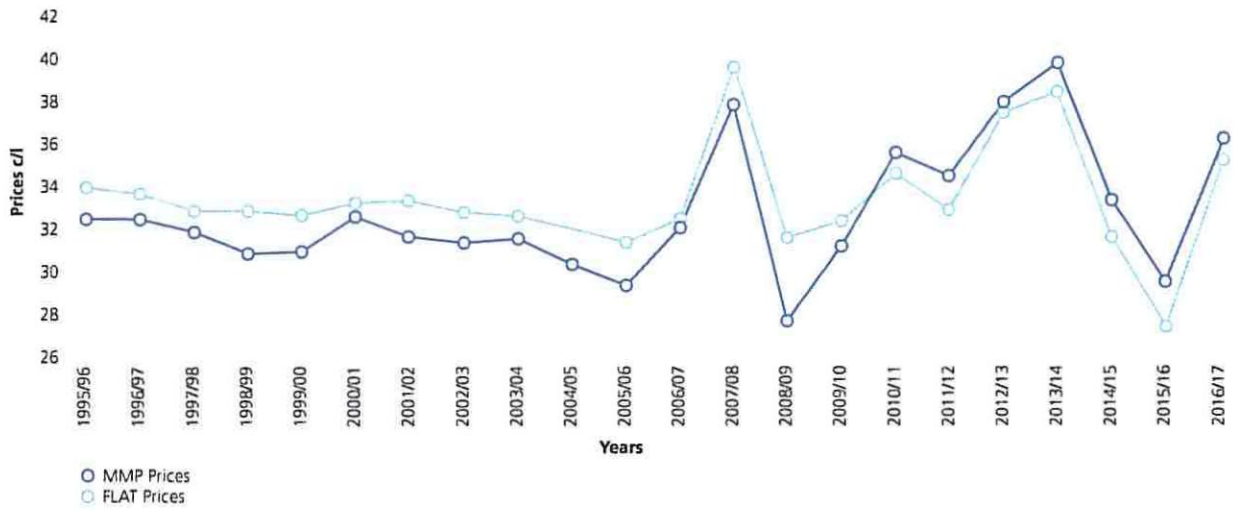
Table 3.6 ALL YEAR ROUND CONTRACTS ANNUAL AVERAGE MILK PRICES PAID - 2016/17 & 2015/16

Pricing Systems	Average Prices		Price Decreases	Contracts	Milk Supplies
	2016/17	2015/16	2016/17	2016/17	2016/17
	c/litre	c/litre	c/litre	number	m. litres
MMP	36.88	29.26	7.62	1,410	375.9
FLAT	35.12	27.12	8.00	296	103.6
AYR Contracts	36.50	28.84	7.66	1,706	479.5

Prices are in respect of AYR contracts that apply the MMP System and the FLAT system and are ex farm attainable prices, exclusive of VAT and inclusive of all quality and other bonuses and before deductions of penalties and statutory levies. Prices are weighted by monthly volumes purchased. In the case of contracts applying the MMP System, prices are linked to monthly manufacturing prices with fixed and variable bonuses added. Where the Pricing System in a contract changed during the milk year, the contract has been classified in accordance with the main Pricing System applied during the year.

- ▶ The average price paid under the AYR MMP System contracts in 2016/17 was 36.88 c/l, an increase of 7.62 c/l or 26% on the previous year.
- ▶ The average price paid under the AYR FLAT System contracts in 2016/17 was 35.12 c/l, an increase of 8 c/l or 29% on the previous year.
- ▶ The average price paid under all AYR contracts in 2016/17 was 36.50 c/l, an increase of 7.66 c/l or 27% on the previous year.
- ▶ The annual average price of 36.88 c/l under the MMP System was 1.76 c/l higher than the annual average price paid under the FLAT System.
- ▶ Six processors purchased supplies using the MMP System only in their contracts.
- ▶ Three processors purchased supplies using the FLAT System only in their contracts.
- ▶ Two processors purchased supplies using both FLAT and MMP Systems.
- ▶ A schedule showing the annual average prices in AYR contracts since 1995/96 is set out in Appendix 3 (Table A).

FIG. 3.7 AYR CONTRACTS – ANNUAL AVERAGE MMP AND FLAT PRICES 1995/96 – 2016/17



See Appendix 3 (Table A).

3.2 MAIN AYR CONTRACTS - PRICES PAID 2016/17 & 2015/16

- A table of the annual average milk prices paid under the nine highest volume AYR contracts, representing 80% of the AYR contracts and 82% of AYR milk supplies, is set out below.

TABLE 3.8 ALL YEAR ROUND CONTRACTS - PRICES PAID – HIGHEST VOLUME CONTRACTS

MMP SYSTEM CONTRACTS							
Contract Types	Annual Average Prices Plus Bonuses ¹		Annual Average Monthly Bonuses		Base Prices		Change in Annual Average Prices
	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	Increases
	c/l	c/l	c/l	c/l	c/l	c/l	c/l
A1	37.61	29.44	4.84	5.44	32.77	24.00	8.17
B1	35.87	27.56	2.66	2.41	33.21	25.15	8.31
B2	34.69	28.03	4.02	4.26	30.67	23.77	6.66
D	36.86	29.74	3.91	4.00	32.95	25.74	7.12
F	36.78	29.19	3.82	3.79	32.96	25.40	7.59
B	36.13	29.20	2.23	3.25	33.90	25.95	6.93
H	36.34	30.08	3.29	3.92	33.05	27.77	6.26

FLAT SYSTEM CONTRACTS							
Contract Types	Annual Average Prices ¹		Winter Prices (6 months)		Summer Prices (6 months)		Change in Annual Average Prices
	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	Increases
	c/l	c/l	c/l	c/l	c/l	c/l	c/l
D1	33.94	27.85	36.28	33.10	31.92	23.51	6.09
J	35.04	27.32	35.14	32.45	34.94	23.85	7.72

¹ Excluding VAT.

3.3 WINTER CONTRACTS – PRICES PAID

TABLE 3.9 WINTER CONTRACTS – PRICES/SUPPLIES

Pricing Systems	Contracts		Milk Supplies		2016/17	2015/16
	Number	%	m. litres	%	Average Price – Winter Months c/litre	Average Price – Winter Months c/litre
MMP System	79	77	4.8	74	44.42	39.46
FLAT System	23	23	1.7	26	36.31	35.30
Total	102	100	6.5	100	42.28	38.75

Under the Winter Contracts, a producer undertakes to supply milk for processing for liquid consumption during some or all of the prescribed winter months (October to February). The 102 winter contracts related to 6.5 million litres of milk (an increase of 0.6 million litres on the previous year) and represented 6% of all contracts and 1% of milk supplies.

3.4 ALL CONTRACTS – PRICES PAID – MILK YEARS

The average price paid under all contracts, both All Year Round and Winter Months Only in 2016/17 was 36.58 c/l, an increase of 7.62 c/l, or 26% on the previous milk year.

TABLE 3.10 PRICES PAID UNDER ALL CONTRACTS AND PRICING SYSTEMS

Period	2016/17 1,808 contracts 486 ml c/litre	2015/16 1,754 contracts 484 ml c/litre	Changes 54 contracts 2 ml c/litre
Winter months October–March (6)	37.88	33.12	4.76
Summer months April – September (6)	35.14	24.86	10.28
Annual Average Prices	36.58	28.96	7.62

Prices are in respect of both AYR and Winter contracts utilising the MMP System and the FLAT System and are ex farm attainable prices, exclusive of VAT and inclusive of all quality and other bonuses and before deductions of penalties and statutory levies. Prices are weighted by monthly volumes purchased. Payment periods on all contracts have been standardised to a six winter months premium period (October to March) and a six summer months period (April to September).

3.5 MILK PRICES 2017

ANNUAL AVERAGE LIQUID MILK PRICES AND MANUFACTURING PRICES

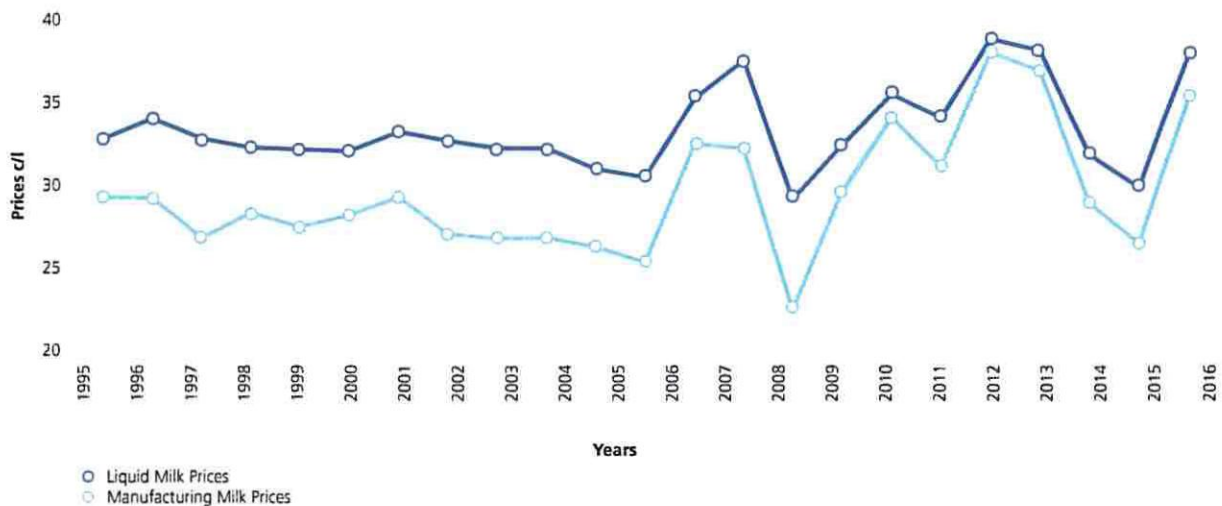
► In the calendar year 2017, which includes the first three months of the 2017/18 milk year, the annual average price paid under all registered contracts (AYR and Winter) was 38.00 c/l. This calendar year price was 1.42 c/l higher than the annual average price of 36.58 c/l paid in the 2016/17 milk year

due to the higher manufacturing prices paid by processors in the final quarter of 2017, compared to the final quarter of 2016.

- In 2017, the annual average price of 38.00 c/l paid under all registered contracts was the third highest on record and was 8.13 c/l or 27% higher than the annual average price of 29.87 c/l paid in 2016.
- The annual average liquid incentive paid under the MMP System in 2017 was 3.70 c/l, which was 0.17 c/l lower than in 2016.

- ▶ The annual average price for registered supplies paid for under the MMP System was 38.38 c/l, an increase of 8.12 c/l or 27% on 2016.
- ▶ The annual average price for registered supplies paid for under the FLAT System was 36.26 c/l, an increase of 8.71 c/l or 32% on 2016. The annual average FLAT price was 2.12 c/l or 6% lower than the annual average MMP price.
- ▶ The annual average price for manufacturing milk supplies, excluding VAT and after collection charges in 2017, was 35.39 c/l, an increase of 8.90 c/l, or 34%, on the annual average manufacturing price of 26.49 c/l in 2016.
- ▶ The differential in 2017 between the annual average producer price for milk supplies for liquid consumption of 38.00 c/l and the annual average producer price for manufacturing milk supplies of 35.39 c/l, was 2.61 c/l, compared with the differential of 3.38 c/l in 2016, a decrease of 0.77 c/l.
- ▶ Based on a similar solids content for liquid and manufacturing milk supplies in 2017, the annual differential between the average liquid price and the adjusted average manufacturing price was an estimated 3.37 c/l, compared with 4.00 c/l in 2016. Appendix 3 (Table B (ii)).
- ▶ A schedule showing the annual average producer milk prices for supplies for liquid consumption and supplies for processing for manufacturing since 1995 is set out in Appendix 3 (Table B (i)).

FIG. 3.11 PRODUCER MILK PRICES – ANNUAL AVERAGES – LIQUID MILK/MANUFACTURING MILK 1995-2017



4. PROCESSORS

TABLE 4.0 STRUCTURE OF REGISTERED CONTRACTS BY REGISTERED PROCESSORS' SUPPLY BANDS 2016/17

Milk supply bands	Number of processors	Registered contracts		Registered supplies	
		number	%	m. litres	%
0-20	7	193	11	40.7	9
20-40	2	220	12	54.8	11
Over 40	3	1,395	77	390.5	80
TOTAL	12	1,808	100	486.0	100

As at 31st December 2015

- ▶ The industry structure is highly concentrated. Three processors with annual supplies in excess of 40 million litres of milk for processing for liquid consumption accounted for 77% of registered contracts and 80% of registered milk supplies.
- ▶ The 12 registered processors included 1 processor, who was also a registered producer.
- ▶ The number of heat treatment establishments licensed to process milk for liquid consumption in the State at the 31st December 2017 was 14, of which 12 establishments were operated by the 12 processors registered with the Agency.
- ▶ Two processors operating plants in the State for the processing of milk for liquid consumption (including UHT milk) were not registered with the Agency.
- ▶ Average annual milk supplies processed per establishment operated by registered processors were 40.5 million litres.

APPENDIX 1

MEETINGS OF THE AGENCY

Members	Meetings Attended 2016
Denis Murphy – Chairman	6
Aidan Casey	6
Teddy Cashman	4
Denis Fagan	5
William Lennon	6
Pdraig Mulligan	6
T.J. Flanagan	6
Tony O'Driscoll	6
Eoghan Sweeney	3
Frank Tobin	4
Walter Maloney	4
John Foster	6
Richard Donohue	6
Michael Kilcoyne	4

The Agency held six meetings during the year and the attendance ratio was 86%

The Chairman and Chief Executive held one meeting with officials from the Department of Agriculture, Food and the Marine and provided updates on the regulation of the supply of milk for processing for liquid consumption and on developments in the liquid milk sector.

The Agency, through its executive, has regular contact with representatives of Teagasc, the National Dairy Council, the National Dairies Association, the Irish Farmers' Association, and other groups and organisations.

The Agency sought the advice of expert economists on different aspects of the liquid milk sector during the year.

Mr. Denis Fagan was the Agency's nominee on the Board of the National Dairy Council in 2017.

In 2017, the Audit & Risk Committee held two meetings.

APPENDIX 2

REGISTER OF PRODUCERS

A. REGISTER OF PRODUCERS

Milk Years	Registered Producers	De-registered Producers	New Producers
1995/96	3,360	2	2,472
1996/97	3,344	57	41
1997/98	3,300	142	98
1998/99	3,181	129	10
1999/00	3,209	66	94
2000/01	3,359	25	175
2001/02	3,093	282	16
2002/03	3,133	58	98
2003/04	2,716	486	69
2004/05	2,575	194	53
2005/06	2,492	141	58
2006/07	2,520	12	40
2007/08	2,371	161	12
2008/09	2,357	69	55
2009/10	2,367	84	94
2010/11	2,352	87	72
2011/12	2,034	339	21
2012/13	2,044	10	20
2013/14	2,039	32	27
2014/15	1,982	86	28
2015/16	1,841	178	37
2016/17	1,901	64	120

Register of Producers as at 31 December in each year.

Producers remain on the Register until the Agency is notified that producers have permanently ceased to supply milk for processing for liquid consumption. Some producers, who do not have registered contracts, remain on the Register until such notifications are received.

MILK SUPPLIES

B. REGISTERED MILK SUPPLIES BY CONTRACT TYPES

Milk Years	Total	All Year Round	Winter Months Only
	m.litres	m.litres	m.litres
1995/96	497.3	488.4	8.9
1996/97	474.6	467.3	7.3
1997/98	434.6	427.3	7.3
1998/99	433.2	426.4	6.8
1999/00	436.9	428.7	8.2
2000/01	452.6	446.1	6.5
2001/02	458.7	451.6	7.1
2002/03	468.1	458.0	10.1
2003/04	465.5	457.4	8.1
2004/05	425.7	416.3	9.4
2005/06	438.7	427.4	11.3
2006/07	432.3	423.1	9.2
2007/08	454.8	446.3	8.5
2008/09	447.8	438.2	9.6
2009/10	435.6	427.5	8.1
2010/11	444.2	433.8	10.4
2011/12	435.0	428.5	6.5
2012/13	455.1	449.0	6.1
2013/14	475.4	469.2	6.2
2014/15	460.9	455.1	5.8
2015/16	483.8	477.9	5.9
2016/17	486.0	479.5	6.5

PRICING SYSTEMS

C. ALL YEAR ROUND CONTRACTS – PRICING SYSTEMS

Milk Years	Contracts	Pricing Systems		% MMP	% FLAT
		MMP	FLAT		
1995/96	3,206	471	2,735	15	85
1996/97	3,151	455	2,696	14	86
1997/98	2,783	373	2,410	13	87
1998/99	2,708	418	2,290	15	85
1999/00	2,642	373	2,269	14	86
2000/01	2,725	350	2,375	13	87
2001/02	2,620	338	2,282	13	87
2002/03	2,583	344	2,239	13	87
2003/04	2,510	435	2,075	17	83
2004/05	2,199	513	1,686	23	77
2005/06	2,104	515	1,589	24	76
2006/07	1,908	460	1,448	24	76
2007/08	1,861	475	1,386	25	75
2008/09	1,849	479	1,370	26	74
2009/10	1,862	549	1,313	30	70
2010/11	1,790	526	1,264	29	71
2011/12	1,824	1,499	325	82	18
2012/13	1,769	1,524	245	86	14
2013/14	1,759	1,503	256	85	15
2014/15	1,623	1,384	239	85	15
2015/16	1,657	1,427	230	86	14
2016/17	1,706	1,410	296	83	17

D. ALL YEAR ROUND CONTRACTS – SUPPLIES AND PRICING SYSTEMS

Milk Years	Supplies	Pricing Systems		MMP	FLAT
		MMP	FLAT		
	m. litres	m. litres	m. litres	%	%
1995/96	488.4	44.8	443.6	9	91
1996/97	467.3	72.7	394.5	15	85
1997/98	427.3	62.3	365.0	15	85
1998/99	426.4	76.4	350.0	18	82
1999/00	428.7	75.0	353.7	17	83
2000/01	446.1	62.5	383.6	14	86
2001/02	451.6	62.1	389.5	14	86
2002/03	458.0	61.6	396.4	13	87
2003/04	457.4	73.1	384.3	16	84
2004/05	416.3	116.3	300.0	28	72
2005/06	427.4	126.4	301.0	30	70
2006/07	423.1	136.8	286.3	32	68
2007/08	446.3	139.9	306.4	31	69
2008/09	438.2	126.9	311.3	29	71
2009/10	427.5	114.9	312.6	27	73
2010/11	433.8	130.8	303.0	30	70
2011/12	428.5	346.0	82.5	81	19
2012/13	449.0	389.5	59.5	87	13
2013/14	469.2	394.3	74.9	84	16
2014/15	455.1	386.7	68.4	85	15
2015/16	477.9	383.3	94.6	80	20
2016/17	479.5	375.9	103.6	78	22

APPENDIX 3

ANNUAL AVERAGE MILK PRODUCER PRICES/DIFFERENTIALS

**TABLE A. ALL YEAR ROUND CONTRACTS - MILK YEARS 1995/96 TO 2016/17 -
ANNUAL AVERAGE PRICES/MMP SYSTEM/ FLAT SYSTEM/DIFFERENTIALS**

Milk Years	Average Prices	Average MMP Prices	Average FLAT Prices	MMP Price v FLAT Price
	c/l	c/l	c/l	c/l
1995/96	N/A	32.30	33.77	(1.47)
1996/97	N/A	32.28	33.46	(1.18)
1997/98	32.50	31.67	32.65	(0.98)
1998/99	32.19	30.64	32.65	(2.01)
1999/00	32.15	30.73	32.43	(1.70)
2000/01	32.93	32.36	33.01	(0.65)
2001/02	32.92	31.42	33.11	(1.69)
2002/03	32.28	31.13	32.56	(1.43)
2003/04	32.25	31.32	32.38	(1.06)
2004/05	31.30	30.11	31.74	(1.63)
2005/06	30.56	29.12	31.12	(2.00)
2006/07	32.11	31.85	32.25	(0.40)
2007/08	38.84	37.60	39.38	(1.78)
2008/09	30.24	27.45	31.35	(3.90)
2009/10	31.84	30.96	32.15	(1.19)
2010/11	34.68	35.35	34.37	0.98
2011/12	33.94	34.25	32.66	1.59
2012/13	37.42	37.44	37.19	0.25
2013/14	39.35	39.56	38.21	1.35
2014/15	32.79	33.04	31.38	1.66
2015/16	28.84	29.26	27.12	2.14
2016/17	36.50	36.88	35.12	1.76

**TABLE B (i). PRODUCER MILK PRICES - ANNUAL AVERAGES - 1995-2017
LIQUID PRICES/MANUFACTURING PRICES/DIFFERENTIALS**

Calendar Years	Prices – Liquid ¹	Prices – Manufacturing ¹	Price Differentials
	¢/l	¢/l	¢/l
1995	32.84	29.32	3.52
1996	34.07	29.26	4.81
1997	32.85	26.85	6.00
1998	32.31	28.37	3.94
1999	32.20	27.51	4.69
2000	32.09	28.21	3.88
2001	33.26	29.31	3.95
2002	32.70	27.06	5.64
2003	32.26	26.79	5.47
2004	32.26	26.84	5.42
2005	31.00	26.29	4.71
2006	30.51	25.36	5.15
2007	35.28	32.54	2.74
2008	37.58	32.24	5.34
2009	29.17	22.49	6.68
2010	32.44	29.62	2.82
2011	35.51	34.10	1.41
2012	34.10	31.15	2.95
2013	38.87	38.07	0.80
2014	38.15	36.92	1.23
2015	31.88	28.95	2.93
2016	29.87	26.49	3.38
2017	38.00	35.39	2.61

Sources: NMA/CSO

¹ Prices excluding VAT, before levies and after collection charges

**TABLE B (ii). PRODUCER MILK PRICES - ANNUAL AVERAGES – 2013-2017
LIQUID PRICES/MANUFACTURING PRICES/DIFFERENTIALS**

Calendar Years	Prices – Liquid ¹	Prices – Manufacturing ¹	Price Differentials
2013	38.87	37.67 ²	1.20 ²
2014	38.15	36.51 ²	1.64 ²
2015	31.88	28.27 ²	3.61 ²
2016	29.87	25.87 ²	4.00 ²
2017	38.00	34.63 ²	3.37 ²

Sources: NMA/CSO

¹ Prices excluding VAT, before levies and after collection charges

² Adjusted to equivalent average butterfat% and protein%

APPENDIX 4

STRUCTURE OF MILK SUPPLIES OF REGISTERED PRODUCERS BY CONTRACT TYPE - 2016/17 AND 2015/16

ALL YEAR ROUND CONTRACTS

Annual Supply Bands Litres	Registered Contracts		Total Supplies		Supplies for Liquid Consumption		Supplies for Manufacturing		Average Supplies for Liquid		% of Registered Producers		% of Total Supplies		% of Liquid Supplies		Liquid Supplies % Total Supplies	
	2016/17	2015/16	m litres	m litres	m litres	m litres	'000s litres	'000s litres	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17	2015/16
<50,000	31	41	0.4	0.6	0.2	0.3	0.2	0.3	6	7	2	3	0	0	0	0	44	50
50,000-99,999	39	33	2.9	2.5	1.2	1.2	1.7	1.3	41	36	2	2	0	0	0	0	55	48
100,000-149,999	62	69	7.7	9.0	4.2	4.6	3.5	4.4	68	66	4	4	1	1	1	1	55	51
150,000-199,999	85	69	15.0	12.2	7.9	7.1	7.1	5.1	93	103	5	4	2	1	2	1	52	58
200,000-249,999	87	96	19.7	21.8	9.6	12.2	10.1	9.6	110	127	5	6	2	2	2	3	49	56
250,000-299,999	107	96	29.4	26.4	14.9	15.1	14.5	11.3	139	157	6	6	3	3	3	3	51	57
300,000-349,999	123	139	40.2	45.3	19.2	22.7	21.0	22.6	156	163	7	8	4	5	4	5	48	50
350,000-399,999	139	128	52.3	47.9	25.2	22.4	27.1	25.5	181	175	8	8	5	5	5	5	48	47
400,000-449,999	111	127	46.8	54.0	20.5	26.6	26.3	27.4	185	209	7	7	5	5	4	6	44	49
450,000-499,999	110	113	52.2	53.1	23.9	24.5	28.3	28.6	217	217	6	7	5	7	5	5	46	46
500,000-599,999	188	181	103.2	99.5	49.6	50.2	53.7	49.3	261	277	11	11	10	11	10	10	48	51
600,000-699,999	152	133	98.2	85.8	46.0	41.6	52.2	44.2	302	313	9	8	10	9	10	9	47	48
Over 700,000	472	432	529.2	475.4	256.6	249.3	272.7	226.1	544	577	28	26	53	51	54	52	48	52
Total	1,706	1,657	997.2	933.5	479.0	477.9	518.2	455.6	281	288	100	100	100	100	100	100	48	51

WINTER MONTHS ONLY CONTRACTS

TOTAL 102 97 13.8 12.6 6.5 5.9 6.8 6.7

ALL CONTRACTS

TOTAL 1,808 1,754 1,011.0 946.2 486.0 483.8 525.0 462.3

Source: NMA

Figures adjusted for rounding.

APPENDIX 5

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2012

STATEMENT OF MEMBERS' RESPONSIBILITIES

The Milk (Regulation of Supply) Act, 1994 requires the members to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the National Milk Agency and of the surplus or deficit of the Agency for that period. The members have elected to prepare the financial statements in accordance with FRS102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("relevant financial reporting framework"). In preparing those financial statements, the members are required to:

- ▶ select suitable accounting policies for the Agency's financial statements and then apply them consistently;
- ▶ make judgements and estimates that are reasonable and prudent;
- ▶ State whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- ▶ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Agency will continue in business.

In accordance with the Act, the members are responsible for keeping proper books of account and other books and records as are necessary to give a true and fair view of the Agency's business and affairs. The members are also responsible for safeguarding the assets of the Agency and hence for taking reasonable steps to provide adequate protection in this regard.

The members are also responsible for the maintenance and integrity of the corporate and financial information included on the Agency's website.

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

The Agency acknowledges its responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016) (the "2016 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 in the "2016 Code" has been in place in the Agency for the year ended 31 December 2017 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Agency has an Audit and Risk Committee (ARC) which is comprised of four Board members, who together have appropriate financial and audit expertise. The ARC held two meetings in 2017.

The Agency has engaged the services of an internal auditor, who conducts a programme of work, which is agreed with the ARC.

The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff, who are expected to work within the Agency's risk management policies, alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own areas of work.

Risk and Control Framework

The Agency has implemented a risk management system, which identifies and reports key risks and the management actions to be taken to address and, to the extent possible, mitigate these risks.

A risk register is in place which identifies the key risks facing the Agency. These have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC at each meeting. The outcome of these assessments is used to plan and allocate resources to ensure that risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks. Responsibility for the operation of controls have been assigned to specific staff. 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 appropriate budgeting system with an annual budget is in place which is kept under review by senior management
- ▶ systems aimed at ensuring the security of the information and communication technology systems are in place
- ▶ systems are in place to safeguard the assets

STATEMENT ON INTERNAL CONTROL (CONTINUED)

Ongoing Monitoring and Review

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

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

Procurement

The Agency has procedures in place to ensure compliance with current procurement rules and guidelines. During 2017 the Agency complied with these rules and guidelines.

Annual Review of Effectiveness

The Agency has conducted a review of the effectiveness of the System of Internal Control for the year ended 31 December 2017.

Internal Control Issues

No weaknesses in internal control were identified in 2017 that required disclosure in the financial statements.

Compliance with the "2016 Code"

Subject to the provisions of the Milk (Regulation of Supply) Acts 1994 to 1996 ("the Acts") the Agency considers that it is in compliance with the governance practices and procedures of the "2016 Code" apart from the following derogations, which it has sought and received:

1. Audit and Risk Committee
 - a) The requirement for a formal written annual report to the members is replaced by a formal report by the Committee to the members summarising its conclusions for the work it has done during the year to support finalisation of the annual Financial Statements.
 - b) The requirement to hold at least 4 meetings per year is reduced to 2 meetings per year with additional meetings to be held, if required.
2. The requirement that members should leave meetings when conflicts of interests arise (as in the case of milk supply contracts) shall not apply. Meetings are to be conducted in accordance with the method of proceedings in the Agency's Working Guidelines.
3. The Five Year Strategy Plan can be tailored to suit the needs of the Agency.

Denis Murphy
Chairman

T. J. Flanagan
Member

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE NATIONAL MILK AGENCY

Report on the audit of the financial statements

Opinion on the financial statements of the National Milk Agency (the 'Agency')

In our opinion the financial statements:

- ▶ give a true and fair view of the assets, liabilities and financial position of the Agency as at 31 December 2017 and of the deficit for the financial year then ended; and
- ▶ have been properly prepared in accordance with the relevant financial reporting framework.

The financial statements we have audited comprise:

- ▶ the Statement of Income and Accumulated Fund;
- ▶ the Balance Sheet;
- ▶ the Statement of Cash Flows; and
- ▶ the related notes 1 to 13, including a summary of significant accounting policies as set out in note 1.

The relevant financial reporting framework that has been applied in their preparation is FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("the relevant financial reporting framework").

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the "Auditor's responsibilities for the audit of the financial statements" section of our report.

We are independent of the Agency in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- ▶ the members use of the going concern basis of accounting in preparation of the financial statements is not appropriate; or
- ▶ the members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Agency's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The members are responsible for the other information. The other information comprises the Statement of Members' Responsibilities and the Statement on Internal Control included in the Report and Financial Statements. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are expected to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are expected to report that fact.

We have nothing to report in this regard.

Responsibilities of members

As explained more fully in the Statement of Members' Responsibilities, the members are responsible for the preparation of the financial statements that give a true and fair view, and for such internal control as the members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members are responsible for assessing the Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members either intend to liquidate the Agency or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) 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 ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ 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 our 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.
- ▶ 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 Agency's internal control.

- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- ▶ Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Agency's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity (or where relevant, the group) to cease to continue as a going concern.
- ▶ 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.

We 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 the auditor identifies during the audit.

This report is made solely to the members, as a body, in accordance with our engagement letter. Our audit work has been undertaken so that we might state to the Agency's members those matters we are expected to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Agency and the Agency's members as a body, for our audit work, for this report, or for the opinions we have formed.

Matters on which we are required to report by exception

Under the Code of Practice for the Governance of State Bodies (2016) (the "Code of Practice"), we are required to report to you if the statement regarding the system on internal financial control required under the Code of Practice as included in the Statement on Internal Control does not reflect the Agency's compliance with paragraph 1.9(iv) of the 2016 Code of Practice or if it is not consistent with the information of which we are aware from our audit work on the financial statements. We have nothing to report in this respect.

Deloitte

Chartered Accountants and Statutory Audit Firm
Deloitte & Touche House, Earlsfort Terrace, Dublin 2

29 March 2018

STATEMENT OF INCOME AND ACCUMULATED FUND

FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	2017 €	2016 €
INCOME			
Milk levy – continuing operations	3	513,695	515,000
Deposit interest		1,470	3,074
		515,165	518,074
EXPENDITURE			
Salaries and superannuation	4	326,005	325,478
Administration costs	5	208,931	194,751
Depreciation		6,983	4,812
TOTAL EXPENDITURE		541,919	525,041
DEFICIT BEFORE TAXATION		(26,754)	(6,967)
Taxation	6		–
DEFICIT FOR THE FINANCIAL YEAR AFTER TAXATION		(26,754)	(6,967)
Accumulated Fund at the beginning of the reporting year		1,076,030	1,082,997
Accumulated Fund at the end of the reporting year		1,049,276	1,076,030

BALANCE SHEET

AS AT 31 DECEMBER 2017

	Notes	2017 €	2016 €
FIXED ASSETS			
Tangible assets	7	14,193	12,411
CURRENT ASSETS			
Debtors	8	131,472	122,032
Cash at bank and in hand		959,444	989,723
		1,090,916	1,111,755
CURRENT LIABILITIES			
CREDITORS (Amounts falling due within one year)	9	(55,833)	(48,136)
NET CURRENT ASSETS		1,035,083	1,063,619
NET ASSETS		1,049,276	1,076,030
REPRESENTED BY:			
Accumulated Fund		1,049,276	1,076,030

The financial statements were approved by the Members on 27 March 2018.

Denis Murphy
Chairman

T. J. Flanagan
Member

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2017

	<i>Notes</i>	2017	2016
		€	€
NET CASH FLOWS FROM OPERATING ACTIVITIES	13	(22,984)	14,936
CASH FLOWS FROM INVESTING ACTIVITIES			
Deposit interest		1,470	3,074
Purchase of tangible fixed assets		(8,765)	(14,365)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(7,295)	(11,291)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS			
		(30,279)	3,645
Cash and cash equivalents at beginning of financial year		989,723	986,078
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR			
		959,444	989,723
RECONCILIATION TO CASH AND CASH EQUIVALENTS			
Current account		8,826	20,778
Deposit account		950,618	968,945
		959,444	989,723

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

1. ACCOUNTING POLICIES

The significant accounting policies adopted by the Agency are summarised below and have all been applied consistently throughout the financial year and to the preceding financial year.

General information and basis of accounting

The National Milk Agency was set up under the Milk (Regulation of Supply) Act, 1994 to regulate the supply of milk for liquid consumption throughout the State. The Agency comprises a chairman and 13 members representing the interests of producers, processors, distributors, retailers and consumers of milk. The Agency is financed by the industry through levies on milk purchased for processing for liquid consumption. The registered office is IPC House, 35-39 Shelbourne Road, Ballsbridge, Dublin 4.

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council.

Going Concern

The National Milk Agency activities, together with factors likely to affect its future development, performance and position are set out in the financial statements. The Agency meets its day to day working capital requirements through its cash reserves. The members of the board have reasonable expectations that the Agency has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Income

Income arises from a levy of 0.115 cent per litre of milk purchased for processing for liquid consumption and is payable by milk processors under Section 8 of the Milk (Regulation of Supply) Act, 1994. The milk levy receivable included in the financial statements is based on returns received from processors or their estimated milk supplies where returns have not been received.

Investment Income

Investment Income is recorded on a receivable basis.

Tangible Fixed Assets

Tangible Fixed Assets are stated at cost less accumulated depreciation.

Depreciation

Depreciation is calculated to write off the cost of tangible fixed assets over their expected useful lives as follows:

Furniture	10 years
Office equipment	5 years
Computer equipment	3 years

Pensions

The National Milk Agency Staff Superannuation Scheme 2010 was approved by the Minister for Agriculture, Fisheries and Food with the consent of the Minister for Finance on 30 November 2010. The Scheme is set out in S.I. No. 588 of 2010.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1. ACCOUNTING POLICIES (CONTINUED)

Pensions (Continued)

The Department of Finance has confirmed to the Agency that the Exchequer will bear the cost of paying all superannuation benefits to and in respect of the pensionable employees (including the CEO), of the Agency. The Department of Finance confirmed that the rate of employer's contribution would not exceed 16 $\frac{2}{3}$ %. The Department of Agriculture and Food, also confirmed that subject to the payment by the Agency to the Department of Agriculture and Food, of all employer and employee contributions collected to date and for the future, the Department will accept responsibility for meeting the superannuation entitlements of the members of the proposed Scheme in respect of their membership of that Scheme and of the former Dublin District Milk Board Pension Scheme.

FRS 102 permits defined benefit schemes (state plans), to be accounted for as if they were defined contribution schemes with no requirement to account for the fair value of the assets and liabilities of the scheme or to disclose the scheme liabilities. Accordingly, the National Milk Agency considers that since this arrangement will have the same financial effect as a defined contribution scheme, no FRS 102 additional disclosures are required.

The pension cost represents contributions payable by the Agency and are charged to the Statement of Income and Accumulated Fund as incurred.

Operating Leases

Rentals under operating leases are charged to Statement of Income and Accumulated Fund as incurred.

Taxation

The Agency is included as an exempt body under the Taxes Consolidation Act, 1997 (Amendment of Schedule 4) Order, 2002, effective from 30 December 1994. Under Section 227 of the Taxes Consolidation Act, 1997, however, deposit interest arising to specified non-commercial state sponsored bodies, including the National Milk Agency is not entitled to exemption from deposit interest retention tax.

Financial Instruments

Financial assets and financial liabilities are recognised when the Agency becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into.

Financial assets and liabilities

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Agency intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Agency transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Agency, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the Agency's accounting policies, which are described in note 1, the members are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and the notes to the financial statements.

3. MILK LEVY

A levy of 0.115 cent per litre of milk purchased for processing for liquid consumption is payable by milk processors under Section 8 of the Milk (Regulation of Supply) Act, 1994.

The milk levy receivable included in the financial statements is based on returns received from processors or their estimated milk supplies where returns have not been received.

4. EMPLOYEES AND REMUNERATION

	2017	2016
	Number	Number
AVERAGE NUMBER OF PERSONS EMPLOYED:		
Staff	5	5

	2017	2016
	€	€
Salaries	262,547	261,949
Social insurance costs	19,371	19,123
Employer's superannuation contributions	44,087	44,406
	326,005	325,478

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Key Management Compensation

Key management compensation refers to the Chief Executive Officer, whose employee benefits are set out hereunder:

	2017	2016
	€	€
Salary	82,803	80,977
Employer's superannuation contributions	13,800	13,500
	96,603	94,477

The employee benefits for each of the other personnel are below the €60,000 p.a. threshold bands in 2017 and 2016.

5. ADMINISTRATION COSTS

	2017	2016
	€	€
Staff travel and subsistence	31,558	30,984
Members' travel and subsistence	18,667	17,522
Chairman's remuneration	8,978	8,978
Stationery	3,199	1,775
Annual report	10,215	10,212
Reports and surveys	11,561	8,875
Telephone	4,463	4,778
Postage	3,972	2,074
Publications	1,602	1,552
Legal fees	19,904	16,140
Consultancy fees	20,620	22,056
Audit fees	6,816	5,698
Rent and rates	42,644	39,276
Insurance	2,098	3,605
Accounting and professional fees	2,800	3,551
Repairs and renewals	3,832	3,939
Miscellaneous	9,215	9,156
Hospitality expenditure	4,802	3,180
Training and education	1,985	1,400
	208,931	194,751

Travel and subsistence expenses relate to national travel.

6. TAXATION

The Agency is included as an exempt body under the Taxes Consolidation Act, 1997 (Amendment of Schedule 4) Order, 2002, effective from 30 December 1994. Under Section 227 of the Taxes Consolidation Act, 1997, however, deposit interest arising to specified non-commercial state sponsored bodies, including the National Milk Agency is not entitled to exemption from deposit interest retention tax. Deposit interest is presented net of deposit interest retention tax of €940 (2016: €2,136).

7. TANGIBLE FIXED ASSETS

	Furniture	Office equipment	Computer equipment	Total
	€	€	€	€
COST:				
At 1 January 2017 and	12,658	24,929	90,998	128,585
Additions in year	3,808	750	4,207	8,765
At 31 December 2017	16,466	25,679	95,205	137,350
DEPRECIATION:				
At 1 January 2017	12,658	23,473	80,043	116,174
Charged in year	381	875	5,727	6,983
AT 31 DECEMBER 2017	13,039	24,348	85,770	123,157
Net book amounts:				
At 31 December 2017	3,427	1,331	9,435	14,193
At 31 December 2016	-	1,456	10,955	12,411

8. DEBTORS (Amounts falling due within one year)

	2017	2016
	€	€
Milk levy receivable	120,467	119,264
Prepayments	5,005	2,498
Other debtors	6,000	270
	131,472	122,032

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. CREDITORS (Amounts falling due within one year)

	2017	2016
	€	€
Accruals and other creditors	46,864	40,170
PAYE/PRSI/USC	8,969	7,966
	55,833	48,136

10. FINANCIAL INSTRUMENTS

The carrying values of the Agency's financial assets and liabilities are summarised by category below:

	2017	2016
	€	€
FINANCIAL ASSETS		
<i>Measured at undiscounted amount payable</i>		
• Milk levy receivable and other debtors (note 8)	126,467	119,534
FINANCIAL LIABILITIES		
<i>Measured at undiscounted amount payable</i>		
• Other creditors (note 9)	866	879

11. FINANCIAL COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases relating to property, are as follows:

	2017	2016
	€	€
Within one year	30,000	25,580
Between one and five years	102,500	-
	132,500	25,580

12. NATIONAL MILK AGENCY STAFF SUPERANNUATION SCHEME 2010

The National Milk Agency Staff Superannuation Scheme 2010 was approved by the Minister for Agriculture, Fisheries and Food with the consent of the Minister for Finance on 30 November 2010. The Scheme is set out in S.I. No. 588 of 2010.

The Department of Finance has confirmed to the Agency that the Exchequer will bear the cost of paying all superannuation benefits to and in respect of the pensionable employees (including the CEO), of the Agency. The Department of Finance confirmed that the rate of employer's contribution would not exceed 16²/₃%. The Department of Agriculture and Food, also confirmed that subject to the payment by the Agency to the Department of Agriculture and Food, of all employer and employee contributions collected to date and for the future, the Department will accept responsibility for meeting the superannuation entitlements of the members of the proposed Scheme in respect of their membership of that Scheme and of the former Dublin District Milk Board Pension Scheme.

FRS 102 permits defined benefit schemes (state plans), to be accounted for as if they were defined contribution schemes with no requirement to account for the fair value of the assets and liabilities of the scheme or to disclose the scheme liabilities. Accordingly, the National Milk Agency considers that since this arrangement will have the same financial effect as a defined contribution scheme, no FRS 102 additional disclosures are required.

The total expense charged to the Statement of Income and Accumulated Fund in the year ended 31 December 2017 was €44,087. (2016: €44,406).

13. RECONCILIATION OF (DEFICIT)/SURPLUS BEFORE TAXATION TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	2017	2016
	€	€
<i>Reconciliation of surplus to cash generated by activities</i>		
DEFICIT BEFORE TAXATION	(26,754)	(6,967)
Adjustment for:		
Deposit interest	(1,470)	(3,074)
Depreciation of tangible fixed assets	6,983	4,812
OPERATING CASH FLOWS BEFORE MOVEMENT IN WORKING CAPITAL	(21,241)	(5,229)
(Increase)/decrease in debtors	(9,440)	2,826
Increase in creditors	7,697	17,339
Net cash flows from operating activities	(22,984)	14,936

APPENDIX 6

COMPLIANCE/ENFORCEMENT

Compliance

The Agency considers that it is complying with the requirements of the Code of Practice for the Governance of State Bodies 2016, subject to the provisions of the Milk (Regulation of Supply) Acts, 1994 to 1996 and the derogations from the Code which it has received.

The Agency is in compliance with the following Acts/Regulations:

- ▶ Employment Equality Acts 1998 – 2015
- ▶ The Ethics in Public Office Act 2001
- ▶ Disability Act 2005
- ▶ Freedom of Information Act 2014
- ▶ General Data Protection Regulation 2018

The Agency has complied with the requirements of the Prompt Payment of Accounts Act, 1997 to pay all invoices within 30 days of receipt of invoice. During 2017, 160 payments were made by the Agency, which were all paid within 15 days.

The Agency is reporting annually on its actions taken to reduce energy consumption as required under S.I. 542 of 2009.

The Agency is committed to making every possible effort to improve energy efficiency. In 2017, the Agency's usage of electricity was included in its rental cost and was not separately metered from the usage of the main office block in which the Agency's office is located. This usage was associated with heating, air conditioning, lighting and office equipment. There were no other fuel supplies to the premises, and no onsite renewable sources of energy.

The Agency will work with the Sustainable Energy Authority of Ireland (SEAI) in 2018 to identify opportunities for energy saving on the premises.

APPENDIX 7

STATUTES AND STATUTORY INSTRUMENTS RELATING TO THE AGENCY

Statutes

Milk (Regulation of Supply) Act, 1994

Milk (Regulation of Supply) (Amendment) Act, 1995

Milk (Regulation of Supply) (Amendment) Act, 1996

Freedom of Information Act, 1997 (Prescribed Bodies) (No. 2) Regulations, 2002

Statutory Instruments

S.I. No. 409 of 1994 - Milk (Regulation of Supply) (Establishment of National Milk Agency) Order, 1994

S.I. No. 460 of 1994 - National Milk Agency (Election Day) Order, 1994

S.I. No. 234 of 1995 - National Milk Agency (Members) Regulation, 1995

S.I. No. 252 of 1995 - Milk (Regulation of Supply) Act, 1994 (Section 5) (Commencement) Order, 1995

S.I. No. 253 of 1995 - Milk (Regulation of Supply) (Levy) Order, 1995

S.I. No. 254 of 1995 - National Milk Agency (Winter Months) Regulations, 1995

S.I. No. 309 of 1995 - National Milk Agency (Revocation of Election Day) Regulations, 1995

S.I. No. 347 of 1995 - Milk (Regulation of Supply) (Levy Returns) Regulations, 1995

S.I. No. 348 of 1995 - Milk (Regulation of Supply) (Application for Registration) Regulations, 1995

S.I. No. 265 of 1996 - National Milk Agency (Fees) Regulations, 1996

S.I. No. 184 of 1997 - National Milk Agency (Election Day) Regulations, 1997

S.I. No. 185 of 1997 - National Milk Agency (Conduct of Elections) Regulations, 1997

S.I. No. 271 of 2000 - National Milk Agency (Conduct of Elections) (Amendment) Regulations, 2000

S.I. No. 272 of 2000 - National Milk Agency (Election Day) Regulations, 2000

S.I. No. 368 of 2003 - National Milk Agency (Election Day) Regulations, 2003

S.I. No. 369 of 2003 - National Milk Agency (Conduct of Elections) (Amendment) Regulations, 2003

S.I. No. 471 of 2006 - National Milk Agency (Conduct of Elections) (Amendment) Regulations, 2006

S.I. No. 472 of 2006 - National Milk Agency (Election Day) Regulations, 2006

S.I. No. 371 of 2009 - National Milk Agency (Election Day) Regulations, 2009

S.I. No. 372 of 2009 - National Milk Agency (Conduct of Elections) (Amendment) Regulations, 2009

S.I. No. 588 of 2010 - National Milk Agency Staff Superannuation Scheme, 2010

S.I. No. 450 of 2012 - National Milk Agency (Election Day) Regulations, 2012

S.I. No. 451 of 2012 - National Milk Agency (Conduct of Elections) (Amendment) Regulations, 2012

S.I. No. 400 of 2015 - National Milk Agency (Conduct of Elections) (Amendment) Regulations, 2015

S.I. No. 401 of 2015 - National Milk Agency (Election Day) Regulations, 2015

S.I. No. 324 of 2016 - National Milk Agency Superannuation Scheme, 2016



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