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Ref: 111_001_6j_130827L2dc

Ms Bea Claydon,
Programme Officer,
Environmental Licensing Programme,
Environmental Protection Agency,
Johnstown Castle Estate,
Co. Wexford

27th August 2013

Re: EPA Waste Licence Application – Further Information Response
Ref: W0285-01

Dear Ms Claydon,

With regard to the aforementioned please find enclosed 16 no. copies (CD-ROM) of the revised Environmental Impact Statement as requested

Trusting this to be in order, if there are queries please don't hesitate to contact me.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Damien Collins', written over a horizontal line.

Damien Collins
Director
ORS Consulting Engineers

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Bea Claydon

From: Bea Claydon
Sent: 26 August 2013 15:36
To: 'd.collins@ors.ie'
Subject: W0285-01 - BioAgrigas Ltd

Good afternoon, Mr Collins.

We received your response last Friday to our Patrick Geoghegan's letter of 21 June. In addition to other information, you have submitted a revised EIS.

I realise that Patrick's letter didn't specify this, but we now have to re-circulate the revised EIS to all our specified bodies. For this purpose, we require 16 copies of the revised document on CD-ROM, and would greatly appreciate it if you could send these to me at the address below.

Many thanks
Bea

Bea Claydon
Programme Officer
Environmental Licensing Programme

Office of Climate, Licensing and Resource Use
Environmental Protection Agency
PO Box 3000
Johnstown Castle Estate
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Ref: 111_001_6j_130812L1dc

Mr Patrick Geoghan,
Senior Inspector,
Environmental Licensing Programme,
Environmental Protection Agency,
Johnstown Castle Estate,
Co. Wexford



12th August 2013

Re: EPA Waste Licence Application – Further Information Response
Ref: W0285-01

Dear Mr Geoghan,

With regard to the information required by the EPA in the further information request dated 21st June 2013 please find outlined as follows

ARTICLE 12 COMPLIANCE REQUIREMENTS

1. **Provide information on the quality of the groundwater underlying the site, or in the vicinity of the site.**

Please find enclosed groundwater analysis which includes the following parameters.

Standard Suite: pH, Temperature, Conductivity, DO, Colour, Alkalinity, Total Hardness, Nitrate, Ammonium, Nitrite, Total Phosphate, Molybdate Reactive Phosphorus, Iron, Manganese, Sodium, Potassium, Chloride, Calcium, Sulphate, Cadmium, Arsenic, Zinc, Mercury, Lead, Magnesium, Copper, Boron, Aluminium, Nickel, Chromium, Total Organic Carbon, Fluoride, Barium, Molybdenum, Silver, Cobalt, Strontium, Beryllium, Antimony, Turbidity & Uranium

Additional Determinands: E-Coli, Total & Faecal Coliforms, VOC's & Hydrocarbons

2. **Provide information on predicted potential ground level concentrations for Hydrogen Sulphide, at all sensitive receptors, as a result of emissions from the proposed facility.**

H₂S is present in biogas resulting from the anaerobic digestion of organic material containing sulphur. The concentration H₂S gas in raw biogas may vary greatly depending on the nature of the feedstock. Concentrations are reported between 50 – 5000 ppm for H₂S in raw biogas. H₂S in biogas has to be reduced to levels where it does not harm the process downstream. Downstream concerns revolve around public health and safety issues such as human toxicity and corrosive

effect on mechanical parts and gaskets. The removal method proposed for this process is the use of an activated carbon filter. Raw biogas flow from the digester is led through an activated carbon filter impregnated with potassium iodine (KI) or sulphuric acid (H₂SO₄). H₂S is converted to elemental sulphur (S) which is returned to digester. Regeneration of the activated carbon will occur off-site at a specialized facility.

In this respect there are no potential ground level concentrations for Hydrogen Sulphide associated with proposed Anaerobic Digestion process.

- 3. State whether the applicant has previous experience of working in or with the waste industry and has experience of anaerobic digestion operations at the scale proposed.**

The applicant runs a successful agri business on the outskirts of Mullingar and has done so for the last 25 years. As part of the day to day running of the business the applicant deals with the Department of Agriculture Food and the Marine who will play an integral part in the operation of the Anaerobic Digestion Facility by way of facility validation and process monitoring. The applicant benefits from a large customer base which will be vital in the successful operation of the facility.

It is proposed, as part of the contract, that the technology provider will initially provide a minimum of 6 months on site training on the operation of the facility and subsequent to this will also provide offsite monitoring of the process. It is imperative that the technology provider works hand in hand with the applicant for the lifetime of the facility and this will form part of any contract.

- 4. State the maximum waste storage capacity at the facility (in tonnes or litres). State the estimated cost (Euro per tonne or litre) for disposal of any stored waste at the facility in the event that it falls to the State to dispose of the stored material. State the basis of the estimated cost.**

The digestate storage is designed to facilitate a maximum of 12,600 m³, which covers the 6 months storage required under legislation when the digestate cannot be applied to the land. At this juncture it is proposed to substitute the application of chemical fertilisers with the digestate (organic fertiliser) and as such sell it to local farmers. In this respect the digestate will command a price for use as an organic fertiliser and will not warrant a cost for disposal. The digestate is a product not a waste.

- 5. Provide evidence to allow the Agency to form an opinion that the applicant, in accordance with the requirements of section 40(7)(c) of the Waste Management Acts 1996 to 2013, is likely to be in a position to meet any financial commitments or liabilities that will be entered into or incurred by him or her in carrying on the activity to which a waste licence would relate or in consequence of ceasing to carry out on that activity.**

Please find enclosed Directors' "Report and Consolidated Financial Statements for the Year Ended 30 June 2012" for Thomas Flynn & Sons Ltd. Bio Agrigas Ltd, the subject of this waste licence application, is owned by Thomas Flynn & Sons Ltd.

6. ***Undertake a screening for Appropriate Assessment and state whether the activity, individually or in combination with other plans or projects is likely to have a significant effect on a European Site(s), in view of best scientific knowledge and of the conservation objectives of the site(s).***

Please find enclosed an Appropriate Assessment Screening Report carried out by the Planning Partnership, July 2103

ARTICLE 13 COMPLIANCE REQUIREMENTS

1. ***Consider the Environmental Topic: "Interaction of the Foregoing" and its applicability in the EIS. Please refer to legislative requirements and Agency guidelines in this regard.***

Please refer to chapter 14 of the revised Environmental Impact Statement

Please find attached the following documentation

- 2 no. copies of Revised EIS Document (1 original plus 1 copy)
- 2 no. copies of Appropriate Assessment Screening Report (1 original plus 1 copy)
- 2 no. copies of Applicant's Financial Statement (1 original plus 1 copy)
- 2 no. copies of Groundwater Analysis Results (1 original plus 1 copy)
- 2 no. copies of the requested information on CD-ROM

Trusting this to be in order, if there are queries please don't hesitate to contact me.

Yours sincerely,



Damien Collins
Director
ORS Consulting Engineers

A copy of this certificate is available on www.fitzsci.ie

Customer	Damien Collins ORS Consulting Engineers Marlinstown Office Park Mullingar Co. Westmeath	Lab Report Ref. No.	9740/005/01
Customer PO		Date of Receipt	02/08/2013
Customer Ref	The Downs - Mullingar (Groundwater)	Sampled On	01/08/2013
Ref 2	ORS	Date Testing Commenced	02/08/2013
		Received or Collected	Courier: Fastway
		Condition on Receipt	Acceptable
		Date of Report	20/08/2013
		Sample Type	Groundwater

CERTIFICATE OF ANALYSIS

Test Parameter	SOP	Analytical Technique	Result	Units	Acc.
1,1,1,2-Tetrachloroethane (Ground	154	GCMS	<0.46	ug/L	UKAS
1,1,1-Trichloroethane (Ground Water	154	GCMS	<0.43	ug/L	UKAS
1,1,2,2-Tetrachloroethane (Ground	154	GCMS	<5.00	ug/L	
1,1,2-Trichloroethane (Ground Water	154	GCMS	<1.67	ug/L	UKAS
1,1-Dichloroethane (Ground Water)	154	GCMS	<0.42	ug/L	UKAS
1,1-Dichloroethene (Ground Water)	154	GCMS	<0.41	ug/L	UKAS
1,1-Dichloropropene (Ground Water)	154	GCMS	<0.39	ug/L	UKAS
1,2,3-Trichlorobenzene (Ground Wat	154	GCMS	<0.34	ug/L	UKAS
1,2,3-Trichloropropane (Ground Wate	154	GCMS	<0.61	ug/L	UKAS
1,2,4-Trichlorobenzene (Ground Wat	154	GCMS	<0.51	ug/L	UKAS
1,2,4-Trimethylbenzene (Ground Wat	154	GCMS	<0.52	ug/L	UKAS
1,2-Dibromo-3-chloropropane (Groun	154	GCMS	<0.63	ug/L	UKAS
1,2-Dibromoethane (Ground Water)	154	GCMS	<0.63	ug/L	UKAS
1,2-Dichlorobenzene (Ground Water)	154	GCMS	<0.51	ug/L	UKAS
1,2-Dichloroethane (Ground Water)	154	GCMS	<0.45	ug/L	UKAS
1,2-Dichloropropane (Ground Water)	154	GCMS	<0.75	ug/L	UKAS
1,3,5-Trimethylbenzene (Ground Wat	154	GCMS	<0.33	ug/L	UKAS
1,3-Dichlorobenzene (Ground Water)	154	GCMS	<0.47	ug/L	UKAS
1,3-Dichloropropane (Ground Water)	154	GCMS	<0.64	ug/L	UKAS
1,4-Dichlorobenzene (Ground Water)	154	GCMS	<1.21	ug/L	UKAS
2,2-Dichloropropane (Ground Water)	154	GCMS	<5.00	ug/L	
2-Chlorotoluene (Ground Water)	154	GCMS	<0.55	ug/L	UKAS
4-Chlorotoluene (Ground Water)	154	GCMS	<0.43	ug/L	UKAS
Acenaphthene HPLC	204	HPLC	<0.01	ug/L	
Acenaphthylene HPLC	204	HPLC	<0.01	ug/L	

Signed : 
Aoife Harmon - Technical Supervisor

Date : 20/08/2013

Acc. : Accredited Parameters by ISO 17025:2005

PVL - Parametric Value Limit as per EU Drinking water Regulations (SI 278 2007)

All organic results are analysed as received and all results are corrected for dry weight at 104 C

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	Marlinstown Office Park	Sampled On	01/08/2013
	Mullingar	Date Testing Commenced	02/08/2013
	Co. Westmeath	Received or Collected	Courier: Fastway
Customer PO		Condition on Receipt	Acceptable
Customer Ref	The Downs - Mullingar (Groundwater)	Date of Report	20/08/2013
Ref 2	ORS	Sample Type	Groundwater

CERTIFICATE OF ANALYSIS

Test Parameter	SOP	Analytical Technique	Result	Units	Acc.
**Alkalinity (Ground Water)	102	Colorimetry	356	mg/L CaCO3	
Aluminium (Ground Water)	177	ICPMS	<0.79	ug/L	UKAS
Ammonia (Ground Water)	114	Colorimetry	1.81	mg/L as N	UKAS
Anthracene HPLC	204	HPLC	<0.01	ug/L	
Antimony (Ground Water)	177	ICPMS	<3.96	ug/L	UKAS
Arsenic (Ground Water)	177	ICPMS	<0.1	ug/L	UKAS
Barium (Ground Water)	177	ICPMS	4.034	ug/L	UKAS
Benzene (Ground Water)	154	GCMS	<0.35	ug/L	UKAS
Benzo(a)anthracene HPLC	204	HPLC	<0.01	ug/L	
Benzo(a)pyrene HPLC	204	HPLC	<0.01	ug/L	
Benzo(b)fluoranthene HPLC	204	HPLC	<0.01	ug/L	
Benzo(g,h,i)perylene HPLC	204	HPLC	<0.01	ug/L	
Benzo(k)fluoranthene HPLC	204	HPLC	<0.01	ug/L	
Beryllium (Ground Water)	177	ICPMS	<0.03	ug/L	UKAS
Boron (Ground Water)	177	ICPMS	33.74	ug/L	UKAS
Bromobenzene (Ground Water)	154	GCMS	<0.40	ug/L	UKAS
Bromochloromethane (Ground Water)	154	GCMS	<0.76	ug/L	UKAS
Bromodichloromethane (Ground Wat	154	GCMS	<0.63	ug/L	UKAS
Bromoform (Ground Water)	154	GCMS	<1.31	ug/L	UKAS
Bromomethane (Ground Water.)	154	GCMS	<5.00	ug/L	
Cadmium (Ground Water)	177	ICPMS	<0.09	ug/L	UKAS
Calcium (Ground Water)	184	ICPMS	112.10	mg/L	UKAS
Carbon tetrachloride (Ground Water.)	154	GCMS	<0.41	ug/L	UKAS
Chloride (Ground Water)	100	Colorimetry	47.36	mg/L	UKAS
Chlorobenzene (Ground Water.)	154	GCMS	<0.49	ug/L	UKAS

Signed : 
Aoife Harmon - Technical Supervisor

Date : 20/08/2013

Acc. : Accredited Parameters by ISO 17025:2005

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Customer PO		Date of Receipt	02/08/2013
Customer Ref	The Downs - Mullingar (Groundwater)	Sampled On	01/08/2013
Ref 2	ORS	Date Testing Commenced	02/08/2013
		Received or Collected	Courier: Fastway
		Condition on Receipt	Acceptable
		Date of Report	20/08/2013
		Sample Type	Groundwater

CERTIFICATE OF ANALYSIS

Test Parameter	SOP	Analytical Technique	Result	Units	Acc.
Chloroethane (Ground Water)	154	GCMS	<5.00	ug/L	
Chloroform (Ground Water)	154	GCMS	<0.32	ug/L	UKAS
Chloromethane (Ground Water)	154	GCMS	<5.00	ug/L	
Chromium (Ground Water)	177	ICPMS	<2.14	ug/L	UKAS
Chrysene HPLC	154	HPLC	<0.01	ug/L	
cis-1,2-Dichloroethene (Ground Water)	154	GCMS	<0.56	ug/L	UKAS
cis-1,3-Dichloropropene (Ground Water)	154	GCMS	<0.69	ug/L	UKAS
Cobalt (Ground Water)	177	ICPMS	0.171	ug/L	UKAS
Coliforms (Faecal)	140	Filtration/ Incubation 44C/ 24H	0	cfu/ 100ml	
Coliforms (Total)	140	Filtration/ Incubation 37C/ 24H	0	cfu/ 100ml	
Colour Apparent (Ground Water)	108	Colorimetry	<0.56	PtCo Units	UKAS
Conductivity (Ground Water at 20C)	112	Electrometry	693	uscm -1@20C	UKAS
Copper (Ground Water)	177	ICPMS	0.759	ug/L	UKAS
Coronene HPLC	204	HPLC	<0.1	ug/L	
Dibenzo(a,h)-anthracene HPLC	204	HPLC	<0.010	ug/L	
Dibromochloromethane (Ground Water)	154	GCMS	<0.47	ug/L	UKAS
Dibromomethane (Ground Water)	154	GCMS	<0.86	ug/L	UKAS
Dichlorodifluoromethane (Ground Water)	154	GCMS	<5.00	ug/L	
Dichloromethane (Ground Water)	154	GCMS	<5.00	ug/L	
Dissolved Oxygen (mg/l)	715	DO Meter	9.1	mg/L	
E. coli	157	Filtration/ Incubation 37C/ 24H	0	cfu/ 100ml	
Ethylbenzene (Ground Water)	154	GCMS	<0.42	ug/L	UKAS
Fluoranthene HPLC	204	HPLC	<0.010	ug/L	
Fluorene HPLC	204	HPLC	<0.01	ug/L	
Fluoride (Ground Water)	115	Colorimetry	0.11	mg/L	UKAS

Signed : 
Aoife Harmon - Technical Supervisor

Date : 20/08/2013

Acc. : Accredited Parameters by ISO 17025:2005

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	Marlinstown Office Park	Sampled On	01/08/2013
	Mullingar	Date Testing Commenced	02/08/2013
	Co.Westmeath	Received or Collected	Courier: Fastway
Customer PO		Condition on Receipt	Acceptable
Customer Ref	The Downs - Mullingar (Groundwater)	Date of Report	20/08/2013
Ref 2	ORS	Sample Type	Groundwater

CERTIFICATE OF ANALYSIS

Test Parameter	SOP	Analytical Technique	Result	Units	Acc.
**Hardness Total (Ground Water)	111	Colorimetry	393	mg/L CaCO3	
Hexachlorobutadiene (Ground Water)	154	GCMS	<0.36	ug/L	UKAS
Indeno(1,2,3-cd)pyrene HPLC	204	HPLC	<0.01	ug/L	
Iron (Ground Water)	177	ICPMS	<0.66	ug/L	UKAS
Isopropylbenzene (Ground Water)	154	GCMS	<0.42	ug/L	UKAS
Lead (Ground Water)	177	ICPMS	<0.02	ug/L	UKAS
m- + p-Xylene (Ground Water)	154	GCMS	<0.49	ug/L	UKAS
Magnesium (Ground Water)	184	ICPMS	39.72	mg/L	UKAS
Manganese (Ground Water)	177	ICPMS	44.51	ug/L	UKAS
Mercury (Ground water)	178	ICPMS	<0.04	ug/L	UKAS
Molybdenum	228	ICPMS	<5	ug/L	
Naphthalene (Ground Water)	154	GCMS	<0.43	ug/L	UKAS
Naphthalene HPLC	204	HPLC	<0.01	ug/L	
n-Butylbenzene (Ground Water)	154	GCMS	<0.35	ug/L	UKAS
Nickel (Ground Water)	177	ICPMS	1.541	ug/L	UKAS
Nitrate (Ground Water)	103	Colorimetry	3.030	mg/L as N	UKAS
**Nitrite (Ground Water)	118	Colorimetry	0.003	mg/L as N	
n-Propylbenzene (Ground Water)	154	GCMS	<0.39	ug/L	UKAS
o-Xylene (Ground Water)	154	GCMS	<0.33	ug/L	UKAS
pH (Ground Water)	110	Electrometry	7.2	pH Units	UKAS
Phenanthrene HPLC	204	HPLC	<0.01	ug/L	
Phosphate (Ortho) Ground Water	117	Colorimetry	<0.005	mg/L as P	UKAS
Phosphate (Total) Ground Water	166	Colorimetry	<0.024	mg/L as P	UKAS
p-Isopropyltoluene (Ground Water)	154	GCMS	<0.40	ug/L	UKAS
Polyaromatic Hydrocarbons	204	HPLC	<0.10	ug/L	

Signed : 
Aoife Harmon - Technical Supervisor

Date : 20/08/2013

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	Marlinstown Office Park	Sampled On	01/08/2013
	Mullingar	Date Testing Commenced	02/08/2013
	Co. Westmeath	Received or Collected	Courier: Fastway
Customer PO		Condition on Receipt	Acceptable
Customer Ref	The Downs - Mullingar (Groundwater)	Date of Report	20/08/2013
Ref 2	ORS	Sample Type	Groundwater

CERTIFICATE OF ANALYSIS

Test Parameter	SOP	Analytical Technique	Result	Units	Acc.
Potassium (Ground Water)	184	ICPMS	5.808	mg/L	UKAS
Pyrene HPLC	204	HPLC	<0.010	ug/L	
sec-Butylbenzene (Ground Water)	154	GCMS	<0.48	ug/L	UKAS
SemiVolatile Organic Compounds	155	GCMS	<0.5	ug/L	
Silver	177	ICPMS	<0.33	ug/L	
Sodium (Ground water)	184	ICPMS	23.71	mg/L	UKAS
Strontium (Ground Water)	177	ICPMS	362.1	ug/L	UKAS
Styrene (Ground Water)	154	GCMS	<0.26	ug/L	UKAS
Sulphate (Ground Water)	119	Colorimetry	12.17	mg/L	UKAS
Temperature (On receipt)	715	DO Meter	25.6	degree C	
tert-Butylbenzene (Ground Water)	154	GCMS	<0.59	ug/L	UKAS
Tetrachloroethene (Ground Water)	154	GCMS	<0.33	ug/L	UKAS
Toluene (Ground Water)	154	GCMS	<0.40	ug/L	UKAS
Total Organic Carbon	316	TOC analyser (NPOC)	3.01	mg/L	
Total Xylene (Ground Water)	154	GCMS	<0.49	ug/L	UKAS
TPH (>C10-40)	188	GC-FID	165.6	ug/L	
trans-1,2-Dichloroethene (Ground W	154	GCMS	<0.34	ug/L	UKAS
trans-1,3-Dichloropropene (Ground	154	GCMS	<1.19	ug/L	UKAS
Trichloroethene (Ground Water)	154	GCMS	<0.23	ug/L	UKAS
Trichlorofluoromethane (Ground Wat	154	GCMS	<0.52	ug/L	UKAS
Turbidity (Ground Water)	109	Turbidimetry	0.26	NTU	UKAS
Uranium (Ground Water)	177	ICPMS	<0.42	ug/L	UKAS
Vinyl chloride (Ground Water)	154	GCMS	<0.50	ug/L	UKAS
Volatile Organic Compounds	154	GCMS	<1	ug/L	
Zinc (Ground Water)	177	ICPMS	<0.41	ug/L	UKAS

Signed : 
Aoife Harmon - Technical Supervisor

Date : 20/08/2013

Acc. : Accredited Parameters by ISO 17025:2005

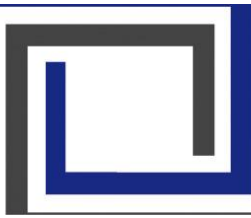
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Application for Waste Licence relating to the proposed development and operation of a Bioenergy Facility at Newdown, The Downs, Co. Westmeath

APPROPRIATE ASSESSMENT SCREENING

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July 2013

REPORT

Prepared by: Elaine Dromey - BSc MSc MCIEEM

Checked by: Mark Brindley – BA (Hons) MIPI

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1.0 INTRODUCTION

1.1 Background

The Planning Partnership was commissioned by ORS Consulting Engineers to prepare an 'Appropriate Assessment' Screening and, if required, a Natura Impact Statement for the proposed development and operation of a Bio-Energy Facility at Newdown, The Downs, Mullingar. The site is located approximately 5km east of Mullingar town (Figure 1).

The purpose of the Appropriate Assessment is to determine the effects, if any, the proposed development will have on Natura 2000 sites, Special Area of Conservation (SAC) and Special Protection Areas (SPA), within the potential zone of influence of the proposed development. The Natura 2000 sites within the likely zone of influence of the proposed development are the River Boyne and River Blackwater Special Area of Conservation (Site code 002299) and Mount Hevey Bog SAC (Site code 002342). These Natura 2000 sites are located downstream of the site and are indirectly hydrological linked with the proposed development site. The report will also assess if any of the predicted impacts have the potential to have significant negative impacts on the conservation objectives of the designated areas for nature conservation.

1.2 Project Description

The planned bio-energy facility will combine anaerobic digestion technology to treat non-hazardous organic feedstock, generate electrical power & heat and to produce a useful solid soil conditioner.

The Facility will be operated under a Waste Licence to be issued by the Environmental Protection Agency (EPA). The proposed facility will consist of an Anaerobic Digestion (AD) Plant designed to process some 20,000 tonnes of non-hazardous organic wastes originating in the local area. The Bio-Energy Facility will be capable of producing approximately 1 Mega Watts (MW) of electrical power. The anaerobic digesters will be designed to receive c. 20,000 tonnes/year liquid wastes sourced in the local area including agri-industry processing wastes, food processing wastes and will also process ABP material.

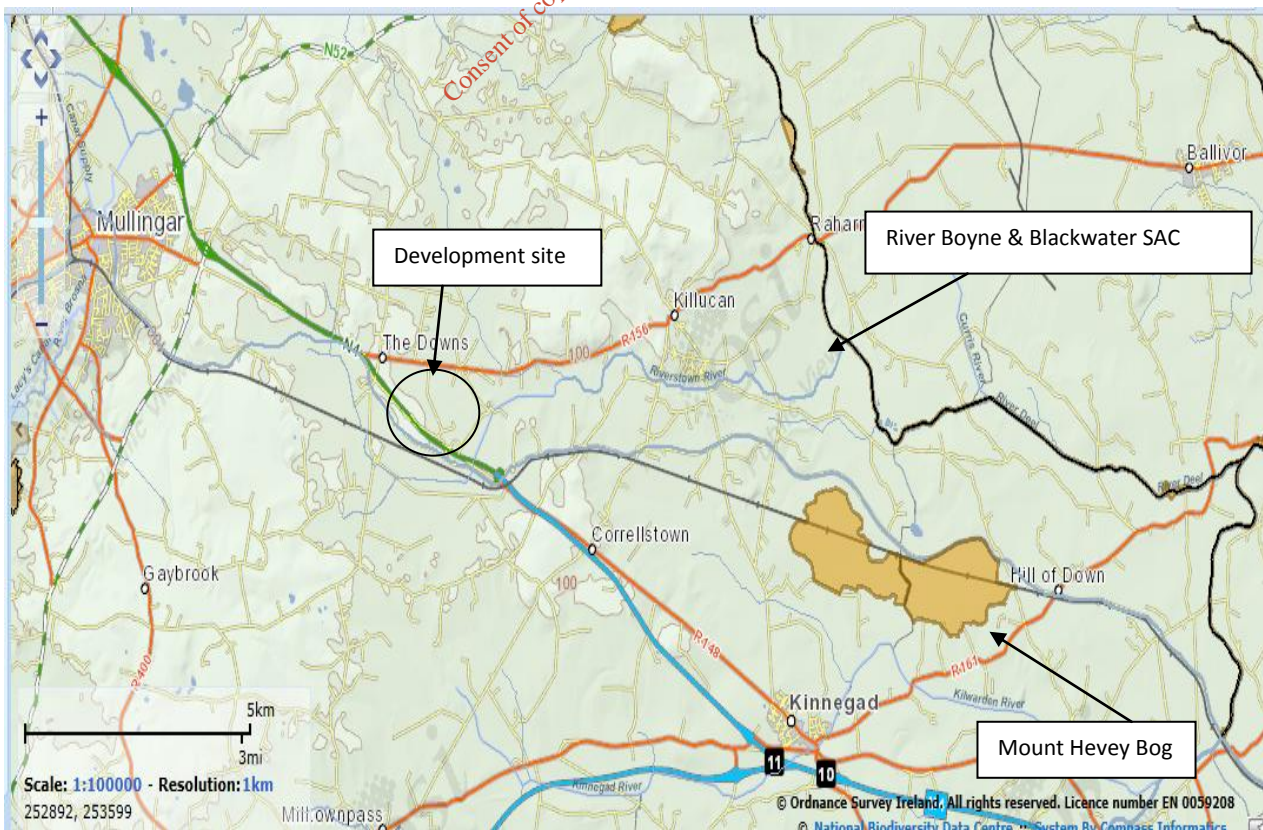


Figure 1: Location of development site in relation to River Boyne & Blackwater SAC and Mount Hevey Bog SAC (National Biodiversity Data Centre)

1.3 Site Description.

The 2.30 ha development site is located to the north of the existing commercial premises with the surrounding lands mainly agriculture at Newdown, The Downs, Mullingar, Co. Westmeath, off the Dublin Sligo Road (N4) . The site is bounded to the north by the Regional Road, The Downs to Killucan road (R156), to the east by agricultural land, to the west by agricultural lands and N4 The Downs Grade Separation and to the South by N4 Dual Carriageway.

There is a quarry manufacturing concrete and mortar approximately 1.5km to the east. The Riverstown River is to the south-east of the site, and eventually joins the River Deel south of Raharney. The River Deel forms part of the River Boyne and River Blackwater SAC.

1.4 Regulatory context

The River Boyne and River Blackwater SAC and Mount Hevey Bog SAC are designated sites under the Conservation of Natural Habitats and of Wild Fauna and Flora Directive 92/43/EEC (Habitats Directive) which is transposed into Irish law by the EC (Birds and Natural Habitats) Regulations 2011 (S.I. 477 of 2011). Similarly, Special Protection Areas are legislated for under the Birds Directive (Council Directive 79/409/EEC on the Conservation of Wild Birds). Collectively, SACs and SPAs are referred to as Natura 2000 sites. In general terms, they are considered to be of exceptional importance in terms of rare, endangered or vulnerable habitats and species within the European Community. Under Article 6(3) of the Habitats Directive an Appropriate Assessment must be undertaken for any plan or project that is likely to have a significant effect on the conservation objectives of a Natura 2000 site. An Appropriate Assessment is an evaluation of the potential impacts of a plan or project on the conservation objectives of a Natura 2000 site. Where necessary, mitigation or avoidance measures should be proposed to preclude negative effects.

Article 6, paragraphs 3 of the Habitats Directive state that:

" Any plan or project not directly connected with or necessary to the management of the site but likely to have a significant effect thereon, either individually or in combination with other plans or projects, shall be subject to appropriate assessment of its implications for the site in view of the site's conservation objectives. In the light of the conclusions of the assessment of the implications for the site and subject to the provisions of paragraph 4, the competent national authorities shall agree to the plan or project only after having ascertained that it will not adversely affect the integrity of the site concerned and, if appropriate, after having obtained the opinion of the general public".

The statutory agency responsible for Natura 2000 sites is the National Parks and Wildlife Service of the Department of Environment, Heritage and Local Government.

1.5 The Stages in an Appropriate Assessment

There are 4 stages in an Appropriate Assessment as outlined in the European Commission Guidance document (2001). The following is a brief summary of these steps.

Stage 1 - Screening: This stage examines the likely effects of a project either alone or in combination with other projects upon a Natura 2000 Site and considers whether it can be objectively concluded that these effects will not be significant

Stage 2 - Appropriate Assessment: In this stage, the impact of the project on the integrity of the Natura 2000 site is considered with respect to the conservation objectives of the site and to its structure and function.

Stage 3 - Assessment of Alternative Solutions: Should the Appropriate Assessment determine that adverse impacts are likely upon a Natura 2000 site, this stage examines alternative ways of implementing the project that, where possible, avoid these adverse impacts.

Stage 4 - Assessment where no alternative solutions exist and where adverse impacts remain: Where imperative reasons of overriding public interest (IROPI) exist, an assessment to consider whether compensatory measures will or will not effectively offset the damage to the Natura site will be necessary.

1.6 Objectives of Appropriate Assessment

The Habitats Directive promotes a hierarchy of avoidance, mitigation and compensatory measures to be addressed in the AA process.

1. Firstly, a plan/project should aim to avoid any negative impacts on Natura 2000 sites by identifying possible impacts early and designing the project/plan to avoid such impacts.
2. Secondly, mitigation measures should be applied during the AA process to the point where no adverse impacts on the site(s) remain.
3. Under a worst-case scenario, a plan/project may have to undergo an assessment of alternative solutions. Under this stage of the assessment, **compensatory measures** are required for any remaining adverse effects, but they are permitted only if (a) there are no alternative solutions and (b) the plan/project is required for imperative reasons of overriding public interest (the 'IROPI test'). European case law highlights that consideration must be given to alternatives outside the plan/project boundary area in carrying out the IROPI test.

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2.0 METHODOLOGY

The first and second stages in the Appropriate Assessment process require a review of all Natura 2000 sites that could potentially be subject to impacts. The assessment is carried out following the Cause – Pathway – Effect model.

This assessment was carried out with reference to the relevant guidance, in particular:

- *Assessment of Plans and Projects significantly affecting Natura 2000 Sites: Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC, European Commission 2001*
- *Managing Natura 2000 Sites: The Provisions of Article 6 of the 'Habitats Directive' 92/43/EEC, European Commission, 2000*
- *Appropriate Assessment of Plans and Projects in Ireland: Guidance for Planning Authorities. National Parks and Wildlife Service, Department of the Environment, Heritage and Local Government. Dublin. 2009.*

2.1 Desk study and consultations

A desk study was carried out to collate the available information on the ecological environment. The National Parks and Wildlife Service (NPWS) database was consulted concerning designated conservation areas and records of rare and protected plant and animal species in the vicinity of the proposed development. Data on surface water was accessed via www.epa.ie.

The planning authority website, www.westmeathco.ie, was consulted for information on other plans or projects in the area which may result in cumulative impact when considered with the application for development at Newdown, The Downs, Co. Westmeath. The following plans and projects were reviewed and considered for in-combination effects with the proposed development.

- Westmeath County Development Plan 2008 – 2014
- Draft Westmeath County Development Plan 2014 - 2020
- Westmeath Cycle Network Funding Scheme 2012/2013 (plan to upgrade 23.45 km of Royal Canal towpath)
- Lakelands and Waterways Strategic Plan 2010 - 2015
- Eastern River Basin District Management Plan 2009 - 2015
- Meath County Development Plan 2013 - 2019

The websites www.mypp.ie and www.myplan.ie were also consulted for information on planning in the area of the proposed development.

2.2 Appropriate Assessment Review

The first and second stages in the Appropriate Assessment process require a review of all Natura 2000 sites that could potentially be subject to impacts. The Natura 2000 sites with potential to be impacted by the proposed development are the River Boyne and River Blackwater SAC and Mount Hevey Bog SAC.

The available information on the River Boyne and River Blackwater SAC and Mount Hevey Bog SAC was reviewed to establish whether or not the proposed development at Newdown, The Downs, Mullingar, Co. Westmeath is likely to have a significant effect on the integrity of the sites

as defined by their structure and function and conservation objectives. The qualifying interests and conservation objects were identified for the sites using www.npws.ie. The potential impacts are summarised in the following categories for the screening process and described within the screening matrix:

- Direct impacts refer to habitat loss or fragmentation arising from land-take requirements for development or agricultural purposes. Direct impacts can be as a result of a change in land use or management, such as the removal of agricultural practices that prevent scrub encroachment.
- Indirect and secondary impacts do not have a straight-line route between cause and effect and it is potentially more challenging to ensure that all the possible indirect impacts of the plan – in combination with other plans and projects - have been established. These can arise when a development alters the hydrology of a catchment area, which in turn affects the movement of groundwater to a site and the qualifying interests that rely on the maintenance of water levels. Deterioration in water quality can occur as an indirect consequence of development, which in turn changes the aquatic environment and reduces its capacity to support certain plants and animals. The introduction of invasive species can also be defined as an indirect impact, which results in increased movement of vectors (humans, fauna, surface water), and consequently the transfer of alien species from one area to another.
- Disturbance to fauna can arise directly through the loss of habitat (e.g. nesting sites) or indirectly through noise, vibration and increased activity associated with construction and operation.

2.3 Relevant information from accompanying EIS

The operational phase of the development is not expected to pose any significant risk to groundwater flow or the prevailing hydrological conditions in the locality. It is not anticipated that there will be any adverse impact on the prevailing groundwater quality as there will be no discharges from the proposed process to groundwater at this location.

The process in outline is that the plant receives farm and other non-hazardous wastes, breaks them down anaerobically and uses the resulting methane gas to generate electricity. The end product is organic soil conditioner, much reduced and more concentrated than normal slurry. There is no liquid effluent arising from the process.

The impact of the plant will be total on a part of the site in that the existing habitat will be removed and replaced by hard standing, tanks and storage pits. However since the land has no feature of heritage or biodiversity interest this cannot be seen as a significant negative impact. There will be no impact on groundwater and the aerial effluents produced by combustion are carbon dioxide and water.

3.0 RESULTS OF APPROPRIATE ASSESSMENT SCREENING

The proposed development site is located approximately 8km, as the crow flies, from Mount Hevey Bog SAC and approximately 9.5km from River Boyne and Blackwater SAC. The Riverstown River is approximately 1.5km, as the crow flies, from the development site. Other Natura 2000 sites were not included for assessment as they were not considered to be within the zone of likely influence for the development due to their distance from the development site and lack of hydrological or other links.

There are no surface water hydrological links between the development site and Mount Hevey Bog. There are potential hydrological links between the development site and the River Boyne and Blackwater SAC via drainage from the development site to the Riverstown River which enters the River Deel south of Raharney.

The construction of the development is small scale and is not in close proximity to any watercourses or drainage which has the potential to act as a conduit to a Natura 2000 site. The distance from the Riverstown River and the Natura 2000 sites also means that significant impacts are not likely.

The nature of the proposed development is such that there will be no emissions during operation other than from associated wastewater treatment facilities. The location of the wastewater treatment facility has been assessed by a qualified site assessor and will meet EPA requirements for such systems and as a result any emissions will not pose a risk to the receiving environment. The treatment of any emissions prior to discharge to ground or surface waters combined with the indirect nature of any hydrological links and the distance from the nearest watercourse and Natura 2000 sites means that there is no likelihood of significant impacts on the Natura 2000 sites.

The proposed development in-combination with other plans and projects will not result in a significant impact on Natura 2000 sites. There is no opportunity for cumulative impacts to occur with existing or proposed projects in the surrounding area due to the nature of the development and the lack of emissions from same.

See Appendix 1 for the Appropriate Assessment Screening Matrix

It can be concluded that the proposed construction and operation of the Bio-Energy Facility at Newdown, The Downs, Mullingar will not result in any significant impact on Mount Hevey Bog SAC and River Boyne and Blackwater SAC. This report will be submitted to the Environmental Protection Agency (EPA) for their assessment as the competent authority, a FONSE report has been included in Appendix 2 which will be completed by the EPA if they concur with this conclusion.

REFERENCES

European Commission (2001) *Assessment of Plans and Projects significantly affecting Natura 2000 Sites: Methodological guidance on the provisions of Article 6(3) and (4) of the Habitats Directive 92/43/EEC.*

European Commission (2000) *Managing Natura 2000 Sites: The Provisions of Article 6 of the 'Habitats Directive' 92/43/EEC.*

NPWS (2009) *Appropriate Assessment of Plans and Projects in Ireland: Guidance for Planning Authorities.* National Parks and Wildlife Service, Department of the Environment, Heritage and Local Government. Dublin

NPWS (2003) Standard Data Form for River Boyne and River Blackwater SAC (002299).

NPWS (2011) Conservation Objectives for River Boyne and River Blackwater SAC (002299).

NPWS (2006) Site Synopsis for River Boyne and River Blackwater SAC (002299).

NPWS (2003) Standard Data Form for Mount Hevey Bog SAC (002342).

NPWS (2011) Conservation Objectives for Mount Hevey Bog SAC (002342)

NPWS (2002) Site Synopsis for Mount Hevey Bog SAC (002342).

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APPENDIX 1: APPROPRIATE ASSESSMENT SCREENING MATRIX

Stage 1. Screening	
1. Description of the project or plan	
Location	The site is located approximately 5km east of Mullingar town at Newdown, the Downs, Mullingar, Co. Westmeath
Distance from designated site	<ul style="list-style-type: none"> ➤ River Boyne and River Blackwater SAC – 9.5km ➤ Mount Hevey Bog SAC – 8.0km
Brief Description of the project or plan	The planned bioenergy facility will combine anaerobic digestion technology to treat non-hazardous organic feedstock, generate electrical power & heat and to produce a useful solid soil conditioner.
Is the plan directly connected with or necessary to the Natura 2000 site management for nature conservation?	No
Are there other projects or plans that together with the project or plan being assessed could affect the site (provide details)?	<p>Plans considered;</p> <ul style="list-style-type: none"> ➤ Westmeath County Development Plan 2008 – 2014 ➤ Draft Westmeath County Development Plan 2014 - 2020 ➤ Westmeath Cycle Network Funding Scheme 2012/2013 (plan to upgrade 23.45 km of Royal Canal towpath) ➤ Lakelands and Waterways Strategic Plan 2010 - 2015 ➤ Eastern River Basin District Management Plan 2009 - 2015 ➤ Meath County Development Plan 2013 – 2019 <p>Projects considered;</p> <ul style="list-style-type: none"> ➤ A number of extractive industries based in the area, in particular Knockmant. ➤ Existing agricultural activities and existing activities on or immediately adjacent to the site. ➤ Proposed developments in the immediate area as identified using planning information.
2. Brief Description of the Natura 2000 Site	
Name	River Boyne and River Blackwater SAC (002299)
Site designation status	Special Area of Conservation (SAC)
Basis	EU Habitats Directive 92/43/EEC
Natura 2000 Site description	This site comprises the freshwater element of the River Boyne as far as the Boyne Aqueduct, the Blackwater as far as Lough Ramor and the Boyne tributaries including the Deel, Stoneyford and Tremblestown Rivers. The site is a candidate SAC selected for

Stage 1. Screening	
	<p>alkaline fen and alluvial woodlands, both habitats listed on Annex I of the E.U. Habitats Directive. The site is also selected for the following species listed on Annex II of the same directive – Atlantic Salmon, Otter and River Lamprey. The main areas of alkaline fen are concentrated in the vicinity of Lough Shesk, Freehan Lough and Newtown Lough. The hummocky nature of the local terrain produces frequent springs and seepages which are rich in lime. A series of base-rich marshes have developed in the poorly-drained hollows, generally linked with these three lakes.</p> <p>The dominant habitat along the edges of the river is freshwater marsh. The secondary habitat associated with the marsh is wet grassland</p> <p>The site is also important for the populations of two other species listed on Annex II of the E.U. Habitats Directive, namely River Lamprey (<i>Lampetra fluviatilis</i>) which is present in the lower reaches of the Boyne River while the Otter (<i>Lutra lutra</i>) can be found throughout the site. The Boyne and its tributaries is one of Ireland’s premier game fisheries and it offers a wide range of angling from fishing for spring salmon and grilse to sea trout fishing and extensive brown trout fishing. Atlantic Salmon (<i>Salmo salar</i>) use the tributaries and headwaters as spawning grounds.</p> <p>The semi-natural habitats, particularly the strips of woodland which extend along the river banks and the marsh and wet grasslands, increase the overall habitat diversity and add to the ecological value of the site as does the presence of a range of Red Data Book plant and animal species and the presence of nationally rare plant species.</p>
Unit size	2320.86ha
Condition	<p>Intensive agriculture is the main land use along the site. Much of the grassland is in very large fields and is improved. Silage harvesting is carried out. The spreading of slurry and fertiliser poses a threat to the water quality of this salmonid river and to the lakes. In the more extensive agricultural areas sheep grazing is carried out.</p> <p>Fishing is a main tourist attraction on the Boyne and Blackwater and there are a number of Angler Associations, some with a number of beats. Fishing stands and styles have been erected in places. The Eastern Regional Fishery Board have erected fencing along selected stretches of the river as part of their salmonid enhancement programme. Parts of the river system have been arterially dredged. In 1969 an arterial dredging scheme commenced and disrupted angling for 18 years. The dredging altered the character of the river completely and resulted in many cases in leaving very high banks. The main channel from Drogheda upstream to Navan was left untouched, as were a few stretches on the Blackwater. Ongoing maintenance dredging is carried out along stretches of the river system where the gradient is low.</p> <p>This is extremely destructive to salmonid habitat in the area.</p>

Stage 1. Screening	
	<p>Drainage of the adjacent river systems also impacts on the many small wetland areas throughout the site. The River Boyne is a designated Salmonid Water under the EU Freshwater Fish Directive.</p> <p>A reduction in the input of pollutants to the system is required to preserve the important aquatic interests in this site.</p>
Qualifying Interests (Species)	<ul style="list-style-type: none"> ➤ River lamprey (<i>Lampetra fluviatilis</i>) [1099] ➤ Salmon (<i>Salmo salar</i>) [1106] ➤ Otter (<i>Lutra lutra</i>) [1355]
Qualifying Interests (Habitats)	<ul style="list-style-type: none"> ➤ Alkaline fens [7230] ➤ Alluvial forests with <i>Alnus glutinosa</i> and <i>Fraxinus excelsior</i> (<i>Alno-Padion</i>, <i>Alnion incanae</i>, <i>Salicion albae</i>) [91E0]
Additional species of conservation interest:	<ul style="list-style-type: none"> ➤ Round-leaved Wintergreen (<i>Pyrola rotundifolia</i>) occurs around Newtown Lough. This species is listed in the Red Data Book and is protected under the Flora Protection Order, 1999, and this site is its only occurrence in Co. Meath. ➤ Swamp Meadow-grass (<i>Poa palustris</i>) is a rare species which is listed in the Red Data Book and has been recorded among freshwater marsh vegetation on the banks of the Boyne in this site. ➤ Whooper Swans winter regularly at several locations along the Boyne and Blackwater Rivers. Parts of these areas are within the SAC site.
Conservation Objectives	<p>Generic Objective: To maintain or restore the favourable conservation condition of the Annex I habitat(s) and the Annex II species for which the SAC has been selected.</p>
Name	Mount Hevey Bog SAC (002342)
Site designation status	Special Area of Conservation
Basis	EU Habitats Directive 92/43/EEC
Natura 2000 Site description	<p>Mount Hevey Bog is situated approximately 4 km north-east of Kinnegad, in the townlands of Cloncrave, White Island, Aghamore, Kilwarden and Kilnagalliagh. The Meath-Westmeath county boundary runs through the centre of the bog. The site comprises a raised bog that includes both areas of high bog and cutover bog. The Dublin-Sligo railway runs through the northern part of the bog isolating two northern lobes. The northern lobes are adjacent to the Royal Canal.</p> <p>The site is a candidate Special Area of Conservation selected for</p>

Stage 1. Screening	
	<p>active raised bog, degraded raised bog and <i>Rhynchosporion</i>, habitats that are listed on Annex I of the E.U. Habitats Directive. Active raised bog comprises areas of high bog that are wet and actively peat-forming.</p> <p>The site consists of a long narrow bog separated into four sub-sections; the larger eastern section supports a wet quaking area with hummock/hollows and pool complex. Hummock/hollow complex also occurs in the south-west lobe and the north-west lobe of the site. An infilled lake is now a soak system. Forestry occurs on the most easterly section of the site. There is abandoned cutover all around this bog and particularly on the western section. There is some wet and actively regenerating areas of the cutover along the southern margins of the western lobe and along the railway.</p>
Unit size	483.78ha
Condition	<p>Current land use on the site consists of limited mechanised peat-cutting, mostly on the eastern end of the high bog. There are areas of old peat cuttings all around the site with some very old abandoned regenerating cutover along the edge of the railway. The area to the east of the site has been afforested. Areas of cutover have been reclaimed for agricultural purposes.</p> <p>Damaging activities associated with these land uses include drainage throughout the site (both old and recent) and burning of the high bog. These are all activities that have resulted in loss of habitat and damage to the hydrological status of the site, and pose a continuing threat to its viability.</p> <p>Mount Hevey Bog is a site of considerable conservation significance comprising as it does a raised bog, a rare habitat in the E.U. and one that is becoming increasingly scarce and under threat in Ireland. The site supports a good diversity of raised bog microhabitats, including hummock/hollow complexes, pools, flushes and regenerating cutover, as well as a number of scarce plant species.</p>
Qualifying Interests (Species)	None
Qualifying Interests (Habitats)	<ul style="list-style-type: none"> ➤ Active raised bogs [7110] ➤ Degraded raised bogs still capable of natural regeneration [7120]* ➤ Depressions on peat substrates of the <i>Rhynchosporion</i> [7150]
Additional species of conservation interest:	<ul style="list-style-type: none"> ➤ <i>Sphagnum fuscum</i> ➤ <i>Sphagnum imbricatum</i>
Conservation Objectives	Generic objective: To maintain or restore the favourable conservation condition of the Annex I habitat(s) and the Annex II

Stage 1. Screening	
	species for which the SAC has been selected.
3. Describe the individual elements of the plan/project (either alone or in combination with other plans or projects) likely to give rise to impacts on the Natura 2000 site.	The nature of the project means that there are no elements likely to give rise to impacts on Natura 2000 sites either alone or in combination with other plans or projects.
4. Describe any likely direct, indirect or secondary impacts of the project (either alone or in combination with other plans or projects) on the Natura 2000 site by virtue of: Size and scale; Land-take; Distance from Natura 2000 site or key features of the site; Resource requirements; Emissions; Excavation requirements; Transportation requirements; Duration of construction, operation etc.; Others.	There are no likely direct, indirect or secondary impacts on Natura 2000 sites as a result of the proposed development either alone or in combination with other plans or projects.
5. Describe any likely changes to the site arising as a result of: Reduction of habitat area; Disturbance of key species; Habitat or species fragmentation; Reduction in species density; Changes in key indicators of conservation value; Climate change.	There are no likely changes to the site.
6. Describe any likely impacts on the Natura 2000 site as a whole in terms of: Interference with the key relationships that define the structure of the site; Interference with key relationships that define the function of the site.	There are no likely impacts on the Natura 2000 sites as a whole in terms of interference with the key relationships that define the structure and function of the site.
Provide indicators of significance as a result of the identification of effects set out above in terms of: Loss Fragmentation Disruption Disturbance Change to key elements of the site (e.g. water quality, etc.)	There are no likely impacts therefore there are no indicators of significance.
7. Describe from the above those elements of the project or plan, or combination of elements, where the above impacts are likely to be significant or where the scale of magnitude of impacts is not known.	The proposed development is not likely to result in any significant impacts on Natura 2000 sites either alone or in combination with other plans and projects.

APPENDIX 2: FONSE REPORT

Finding of No Significant Effects Report Matrix	
Name of project or plan	Bio Agrigas Ltd
Name and location of Natura 2000 site	<ul style="list-style-type: none"> ➤ River Boyne and River Blackwater SAC – 9.5km ➤ Mount Hevey Bog SAC – 8.0km
Description of the project or plan	The planned bioenergy facility will combine anaerobic digestion technology to treat non-hazardous organic feedstock, generate electrical power & heat and to produce a useful solid soil conditioner.
Is the project or plan directly connected with or necessary to the management of the site (provide details)?	No
Are there other projects or plans that together with the project or plan being assessed could affect the site (provide details)?	<p>Plans considered;</p> <ul style="list-style-type: none"> ➤ Westmeath County Development Plan 2008 – 2014 ➤ Draft Westmeath County Development Plan 2014 - 2020 ➤ Westmeath Cycle Network Funding Scheme 2012/2013 (plan to upgrade 23.45 km of Royal Canal towpath) ➤ Lakelands and Waterways Strategic Plan 2010 - 2015 ➤ Eastern River Basin District Management Plan 2009 - 2015 ➤ Meath County Development Plan 2013 – 2019 <p>Projects considered;</p> <ul style="list-style-type: none"> ➤ A number of extractive industries based in the area, in particular Knockmant. ➤ Existing agricultural activities and existing activities on or immediately adjacent to the site. <p>Proposed developments in the immediate area as identified using planning information.</p>
The assessment of significance of effects	
Describe how the project or plan (alone or in combination) is likely to affect the Natura 2000 site.	The project is not likely to result in any impacts on Natura 2000 sites either alone or in-combination with other plans and projects.
List of agencies consulted: provide contact name and telephone or e-mail address.	N/A
Response to consultation.	N/A

Overall recommendations and conclusions

It can be concluded that the proposed construction and operation of the Bioenergy Facility at Newdown, The Downs, Mullingar will not result in any significant impact on Mount Hevey Bog SAC and River Boyne and Blackwater SAC.

Data collected to carry out the assessment

Who carried out the assessment?	
Sources of data	
Level of assessment completed	
Where can the full results of the assessment be accessed and viewed?	

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THOMAS FLYNN & SONS LIMITED

**DIRECTORS' REPORT AND CONSOLIDATED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 JUNE 2012

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THOMAS FLYNN & SONS LIMITED

COMPANY INFORMATION

DIRECTORS	Thomas Flynn Paul Flynn John Flynn Frances Flynn Aidan Flynn Gerard Flynn
COMPANY SECRETARY	Frances Flynn
COMPANY NUMBER	75620
REGISTERED OFFICE	Woodfort The Downs Mullingar Co. Westmeath
AUDITORS	Russell Brennan Keane Business Advisers Chartered Accountants & Registered Auditor RBK House Irishtown Athlone Westmeath
BANKERS	Bank of Ireland 50 Pearse Street Mullingar Co. Westmeath
SOLICITORS	JA Shaws & Co Solicitors Bishopgate Street Mullingar Co. Westmeath

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THOMAS FLYNN & SONS LIMITED

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**DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2012**

The directors present their report and the financial statements for the year ended 30 June 2012.

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Accounting Standards Board and promulgated by Chartered Accountants Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and the group and of the profit or loss of the group for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the group will continue in business.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and the group and enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with the Companies Acts 1963 to 2012. They are also responsible for safeguarding the assets of the company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

PRINCIPAL ACTIVITIES

The principal activities of the group are the retail of agricultural supplies and farm machinery, distribution of oil products and feed manufacturing.

BUSINESS REVIEW AND PRINCIPAL RISKS AND UNCERTAINTIES

The principal risks and uncertainties facing the company are similar to those facing other companies in the Agricultural supply sector, namely, credit risk from the company's debtors, revenue risk from competing businesses, and the business risk posed by increasing costs. These risks are managed at a local level, and are significantly mitigated by being a leading market provider of Agricultural products, and delivering cost-effective, advanced products to customers.

Key performance indicators which are focused on by management are:

- Customer debt per Revenue Stream
- Revenue, Sales Order Value and Contribution per Revenue Stream
- Sales, General and Administration expense as a percentage of Revenue

Each of these indicators are monitored by management against budget and against prior periods. The indicators listed above are closely monitored by management on a monthly basis.

RESULTS AND DIVIDENDS

The loss for the year, after taxation, amounted to €229,171 (2011 - loss €421,223).

THOMAS FLYNN & SONS LIMITED

**DIRECTORS' REPORT
FOR THE YEAR ENDED 30 JUNE 2012**

DIRECTORS

The directors who served during the year were:

Thomas Flynn
Paul Flynn
John Flynn
Frances Flynn
Aidan Flynn
Gerard Flynn

HEALTH AND SAFETY OF EMPLOYEES

The well being of the group's employees is safeguarded through strict adherence to health and safety standards. Health and safety legislation imposes certain requirements on employers and the group has taken the necessary action to ensure compliance with the legislation, including the adoption of a safety statement.

ENVIRONMENTAL MATTERS

The group will seek to minimise adverse impacts on the environment from its activities, whilst continuing to address health, safety and economic issues. The group has complied with all applicable legislation and regulations.

ACCOUNTING RECORDS

The measures taken by the directors to ensure compliance with the requirements of Section 202 of the Companies Act 1990 regarding proper books of account are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the finance function. The books of account of the group are maintained at Woodfort, The Downs, Mullingar, Co. Westmeath.

POST BALANCE SHEET EVENTS

There have been no significant events affecting the group since the year end.

AUDITORS

The auditors, Russell Brennan Keane, have expressed their willingness to continue in office in accordance with section 160(2) of the Companies Act 1963.

This report was approved by the board and signed on its behalf.

.....
Director

Date:

.....
Director

Date:

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF THOMAS FLYNN & SONS LIMITED

We have audited the group and parent company financial statements (the "financial statements") of Thomas Flynn & Sons Limited for the year ended 30 June 2012, which comprise the group profit and loss account, the group and company balance sheets, the group cash flow statement and the related notes 1 to 26. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

The directors' responsibilities for preparing the financial statements in accordance with applicable law and the accounting standards issued by the Accounting Standards Board and promulgated by Chartered Accountants Ireland (Generally Accepted Accounting Practice in Ireland) are set out in the directors' responsibilities statement.

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

We report to you our opinion as to whether the financial statements give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, and are properly prepared in accordance with the Companies Acts 1963 to 2012. We also report to you whether in our opinion:

- proper books of account have been kept by the group;
- whether at the balance sheet date, there exists a financial situation requiring the convening of an extraordinary general meeting of the group;
- and whether the information given in the directors' report is consistent with the financial statements.

In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit, and whether the financial statements are in agreement with the books of account.

We also report to you if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the group's and company's circumstances, consistently applied and adequately disclosed.

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

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF THOMAS FLYNN & SONS LIMITED

OPINION

In our opinion the financial statements:

- give a true and fair view, in accordance with Generally Accepted Accounting Practice in Ireland, of the state of the group's and the parent company's affairs as at 30 June 2012 and of the group's loss for the year then ended; and
- have been properly prepared in accordance with the Companies Acts 1963 to 2012.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the group. The financial statements are in agreement with the books of account.

In our opinion the information given in the directors' report is consistent with the financial statements.

The net assets of the company, as stated in the balance sheet, are more than half the amount of its called up share capital and, in our opinion, on that basis there did not exist at 30 June 2012 a financial situation which under section 40(1) of the Companies (Amendment) Act 1983 would require the convening of an extraordinary general meeting of the company.

Brian Feeney

for and on behalf of

RUSSELL BRENNAN KEANE BUSINESS ADVISERS

Chartered Accountants and Registered Auditors

RBK House

Irishtown

Athlone

Co. Westmeath

Date:

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THOMAS FLYNN & SONS LIMITED

**CONSOLIDATED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2012**

	Note	2012 €	2011 €
TURNOVER	1,2	21,753,829	21,346,556
Cost of sales		(19,895,799)	(19,235,488)
GROSS PROFIT		1,858,030	2,111,068
Selling & Distribution costs		(844,196)	(969,661)
Administrative expenses		(863,745)	(1,185,372)
Other operating charges		(226,225)	(251,169)
OPERATING LOSS	3	(76,136)	(295,134)
Interest payable and similar charges	6	(150,265)	(135,094)
LOSS ON ORDINARY ACTIVITIES BEFORE TAXATION		(226,401)	(430,228)
Tax on loss on ordinary activities		(2,770)	9,005
LOSS FOR THE FINANCIAL YEAR		(229,171)	(421,223)

All amounts relate to continuing operations.

There were no recognised gains and losses for 2012 or 2011 other than those included in the profit and loss account.

Signed on behalf of the board

.....
Director

.....
Director

Date:

Date:

The notes on pages 9 to 22 form part of these financial statements.

THOMAS FLYNN & SONS LIMITED

CONSOLIDATED BALANCE SHEET
AS AT 30 JUNE 2012

	Note	€	2012 €	€	2011 €
FIXED ASSETS					
Tangible assets	8		4,102,504		4,422,238
CURRENT ASSETS					
Stocks	10	2,250,256		2,037,023	
Debtors	11	1,472,865		1,371,391	
Cash at bank and in hand		33,616		12,507	
			<u>3,756,737</u>	<u>3,420,921</u>	
CREDITORS: amounts falling due within one year	12	(4,615,095)		(4,573,699)	
NET CURRENT LIABILITIES			<u>(858,358)</u>		<u>(1,152,778)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>3,244,146</u>		<u>3,269,460</u>
CREDITORS: amounts falling due after more than one year	13		(1,341,320)		(1,140,233)
PROVISIONS FOR LIABILITIES					
Deferred tax	16		(8,092)		(5,322)
NET ASSETS			<u>1,894,734</u>		<u>2,123,905</u>
CAPITAL AND RESERVES					
Called up share capital	17		8		8
Revaluation reserve	18		3,054,191		3,054,191
Profit and loss account	18		(1,159,465)		(930,294)
SHAREHOLDERS' FUNDS	19		<u>1,894,734</u>		<u>2,123,905</u>

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Signed on behalf of the board:

.....
Director

.....
Director

Date:

Date:

The notes on pages 9 to 22 form part of these financial statements.

THOMAS FLYNN & SONS LIMITED

COMPANY BALANCE SHEET
AS AT 30 JUNE 2012

	Note	€	2012 €	€	2011 €
FIXED ASSETS					
Tangible assets	8		4,037,766		4,282,542
Investments	9		7,621		7,621
			<u>4,045,387</u>		<u>4,290,163</u>
CURRENT ASSETS					
Stocks	10	2,250,256		2,037,023	
Debtors	11	1,469,753		1,371,388	
Cash at bank and in hand		33,616		12,507	
			<u>3,753,625</u>	<u>3,420,918</u>	
CREDITORS: amounts falling due within one year	12	(5,088,158)		(5,030,271)	
NET CURRENT LIABILITIES			<u>(1,334,533)</u>		<u>(1,609,353)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,710,854</u>		<u>2,680,810</u>
CREDITORS: amounts falling due after more than one year	13		(1,341,320)		(1,140,233)
NET ASSETS			<u>1,369,534</u>		<u>1,540,577</u>
CAPITAL AND RESERVES					
Called up share capital	17		8		8
Revaluation reserve	18		3,054,191		3,054,191
Profit and loss account	18		(1,684,665)		(1,513,622)
SHAREHOLDERS' FUNDS	19		<u>1,369,534</u>		<u>1,540,577</u>

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Signed on behalf of the board:

.....
Director

.....
Director

Date:

Date:

The notes on pages 9 to 22 form part of these financial statements.
Auditors' report pages 3 to 4.

THOMAS FLYNN & SONS LIMITED

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2012

	Note	2012 €	2011 €
Net cash flow from operating activities	20	(92,296)	465,063
Returns on investments and servicing of finance	21	(150,265)	(135,094)
Capital expenditure and financial investment	21	34,434	(147,104)
CASH (OUTFLOW)/INFLOW BEFORE FINANCING		(208,127)	182,865
Financing	21	599,423	(1,224,587)
INCREASE/(DECREASE) IN CASH IN THE YEAR		391,296	(1,041,722)
Cash (inflow)/outflow from (increase)/decrease in debt and lease financing		(599,423)	1,224,587
MOVEMENT IN NET DEBT IN THE YEAR		(208,127)	182,865
Net debt at 1 July 2011		(2,904,304)	(3,087,169)
NET DEBT AT 30 JUNE 2012		(3,112,431)	(2,904,304)

The notes on pages 9 to 22 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts 1963 to 2012. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board.

1.2 TURNOVER

Turnover represents net sales to customers and excludes Value Added Tax. Turnover is recognised upon delivery of the goods and services to the customer.

1.3 INVESTMENTS

Investments in subsidiaries are valued at cost less provision for impairment.

1.4 LEASING AND HIRE PURCHASE

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.5 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.6 TAXATION

Current tax, including Irish corporation tax, is provided on the group's taxable profits, at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date.

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets in the financial statements.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

1. ACCOUNTING POLICIES (continued)

1.7 GOVERNMENT GRANTS

Government grants relating to tangible fixed assets are treated as deferred income and released to the profit and loss account over the expected useful lives of the assets concerned. Other grants are credited to the profit and loss account as the related expenditure is incurred.

1.8 PENSIONS

The company operates a defined contribution pension scheme and the assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund, and amounted to €10,831 (2011 - €44,596).

1.9 BASIS OF CONSOLIDATION

The group financial statements consolidate the financial statements of the company and all of its subsidiary undertakings ('subsidiaries') made up to 30 June 2012.

1.10 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land - Nil
Buildings - Over 10 years, straight line
Plant & machinery - Over 7 - 15 years by reducing balance
Fixtures & fittings - Over 7 years, straight line
Motor vehicles - Over 5 years by reducing balance

1.11 GOING CONCERN

The financial statements are prepared on the going concern basis which assumes that the group will continue in operational existence for the foreseeable future. The group is currently operating in a challenging economic environment. The downturn in the general economic climate has presented significant challenges to the group.

The financial statements do not include any adjustments relating to the recoverability and classification of recorded asset or liability amounts, or the possibility of liabilities that may arise by reason of the group being unable to continue trading.

The validity of this assumption depends on the continued support of the directors, creditors and bankers. The directors believe that it is appropriate for the financial statements to be prepared on the going concern basis.

2. TURNOVER

The whole of the turnover is attributable to the principal business activity.

All turnover arose in Ireland.

THOMAS FLYNN & SONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

3. OPERATING LOSS

The operating loss is stated after charging/ (Crediting):

	2012	2011
	€	€
Depreciation of tangible fixed assets	-	-
- owned by the group	242,884	261,896
- financed by the group	58,301	62,744
Auditors' Remuneration	15,683	13,000
Difference on foreign exchange	802	(8,379)
Amortisation of Capital Grants	(20,763)	(23,664)

4. STAFF COSTS

Staff costs, including directors' remuneration, were as follows:

	GROUP		COMPANY	
	2012	2011	2012	2011
	€	€	€	€
Wages and salaries	1,064,512	1,276,534	751,137	925,211
Other pension costs	10,831	44,596	6,056	31,457
	1,075,343	1,321,130	757,193	956,668

The average monthly number of employees, including the directors, during the year was as follows:

	GROUP		COMPANY	
	2012	2011	2012	2011
	No.	No.	No.	No.
Sales and Distribution	27	31	25	29
Directors	5	5	4	4
Administration	8	9	8	9
Production and maintenance	7	5	0	0
	47	50	37	42

5. DIRECTORS' REMUNERATION

	2012	2011
	€	€
Emoluments	156,800	235,200
Company pension contributions to defined contribution pension schemes	973	32,294

THOMAS FLYNN & SONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

6. INTEREST PAYABLE

	2012	2011
	€	€
On bank loans and overdrafts	135,209	117,331
On finance leases and hire purchase contracts	15,056	17,763
	150,265	135,094

7. TAXATION

	2012	2011
	€	€
ANALYSIS OF TAX CHARGE IN THE YEAR		
DEFERRED TAX (see note 16)		
Origination and reversal of timing differences	2,770	(9,005)
	2,770	(9,005)
TAX ON LOSS ON ORDINARY ACTIVITIES		

FACTORS AFFECTING TAX CHARGE FOR THE YEAR

The tax assessed for the year is lower than (2011 - lower than) the standard rate of corporation tax in Ireland of 12.5% (2011 - 12.5%). The differences are explained below:

	2012	2011
	€	€
Loss on ordinary activities before tax	(226,401)	(430,228)
	(226,401)	(430,228)
Loss on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5% (2011 - 12.5%)	(28,300)	(53,779)

EFFECTS OF:

Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	132	9
Depreciation in excess of capital allowances for the year	13,718	10,667
(Profit)/Loss on disposal of fixed assets	(1,986)	(1,042)
Unutilised tax losses being carried forward	21,445	47,957
Lease repayments in excess of lease interest	(2,414)	(854)
Amortisation of capital grants	(2,595)	(2,958)

CURRENT TAX CHARGE FOR THE YEAR (see note above)

	-	-
	-	-

THOMAS FLYNN & SONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

8. TANGIBLE FIXED ASSETS

GROUP	Freehold property €	Plant & machinery €	Motor vehicles €	Fixtures & fittings €	Total €
COST OR VALUATION					
At 1 July 2011	4,595,363	2,115,355	1,064,108	484,546	8,259,372
Additions	34,631	8,111	5,785	2,439	50,966
Disposals	-	(112,000)	(42,448)	-	(154,448)
At 30 June 2012	4,629,994	2,011,466	1,027,445	486,985	8,155,890
DEPRECIATION					
At 1 July 2011	1,096,341	1,561,664	757,630	421,499	3,837,134
Charge for the year	86,618	129,085	62,003	23,479	301,185
On disposals	-	(49,172)	(35,761)	-	(84,933)
At 30 June 2012	1,182,959	1,641,577	783,872	444,978	4,053,386
NET BOOK VALUE					
At 30 June 2012	3,447,035	369,889	243,573	42,007	4,102,504
At 30 June 2011	3,499,022	553,691	306,478	63,047	4,422,238

The net book value of assets held under finance leases or hire purchase contracts, included above, are as follows:

GROUP	2012 €	2011 €
Plant and machinery	142,667	232,354
Motor vehicles	128,953	161,191
	271,620	393,545

THOMAS FLYNN & SONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

8. TANGIBLE FIXED ASSETS (continued)

COMPANY	Freehold property €	Plant & machinery €	Motor vehicles €	Fixtures & fittings €	Total €
COST OR VALUATION					
At 1 July 2011	4,595,363	991,807	1,064,108	484,546	7,135,824
Additions	34,631	8,111	5,785	2,439	50,966
Disposals	-	(112,000)	(42,448)	-	(154,448)
At 30 June 2012	4,629,994	887,918	1,027,445	486,985	7,032,342
DEPRECIATION					
At 1 July 2011	1,096,341	577,812	757,630	421,499	2,853,282
Charge for the year	86,618	54,127	62,003	23,479	226,227
On disposals	-	(49,172)	(35,761)	-	(84,933)
At 30 June 2012	1,182,959	582,767	783,872	444,978	2,994,576
NET BOOK VALUE					
At 30 June 2012	3,447,035	305,151	243,573	42,007	4,037,766
At 30 June 2011	3,499,022	413,995	306,478	63,047	4,282,542

The net book value of assets held under finance leases or hire purchase contracts, included above, are as follows:

COMPANY	2012 €	2011 €
Plant and machinery	142,667	232,354
Motor vehicles	128,953	161,191
	<u>271,620</u>	<u>393,545</u>

THOMAS FLYNN & SONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

9. FIXED ASSET INVESTMENTS

COMPANY	Investments in subsidiary companies €
COST OR VALUATION	
At 1 July 2011 and 30 June 2012	7,621
NET BOOK VALUE	
At 30 June 2012	7,621
At 30 June 2011	7,621

10. STOCKS

	GROUP		COMPANY	
	2012	2011	2012	2011
	€	€	€	€
Machinery	1,263,673	987,809	1,263,673	987,809
Other goods for resale	986,583	1,049,214	986,583	1,049,214
	2,250,256	2,037,023	2,250,256	2,037,023

There are no material differences between the replacement cost of stock and the balance sheet amounts.

11. DEBTORS

	GROUP		COMPANY	
	2012	2011	2012	2011
	€	€	€	€
Trade debtors	1,371,581	1,240,889	1,371,579	1,240,886
Prepayments and accrued income	101,284	130,502	98,174	130,502
	1,472,865	1,371,391	1,469,753	1,371,388

THOMAS FLYNN & SONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

12. CREDITORS:
AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		COMPANY	
	2012 €	2011 €	2012 €	2011 €
Bank loans and overdrafts	1,700,025	1,704,667	1,700,025	1,704,667
Net obligations under finance leases and hire purchase contracts	131,371	119,343	131,371	119,343
Trade creditors	2,033,647	1,914,246	2,033,647	1,914,244
Amounts owed to group undertakings	-	-	473,063	456,574
Other taxes (see below)	134,165	100,939	134,165	100,939
Directors' current accounts	246,839	272,395	246,839	272,395
Other creditors	73,120	74,772	73,120	74,772
Accruals and deferred income	295,928	387,337	295,928	387,337
	4,615,095	4,573,699	5,088,158	5,030,271

OTHER TAXES

	GROUP		COMPANY	
	2012 €	2011 €	2012 €	2011 €
PAYE/NI control	18,256	22,457	18,256	22,457
VAT control	115,909	78,482	115,909	78,482
	134,165	100,939	134,165	100,939

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13. CREDITORS:
AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	GROUP		COMPANY	
	2012 €	2011 €	2012 €	2011 €
Bank loans	1,311,503	943,809	1,311,503	943,809
Net obligations under finance leases and hire purchase contracts	3,148	148,992	3,148	148,992
Accruals and deferred income	26,669	47,432	26,669	47,432
	1,341,320	1,140,233	1,341,320	1,140,233

Included within the above are amounts falling due as follows:

	GROUP		COMPANY	
	2012 €	2011 €	2012 €	2011 €
BETWEEN ONE AND TWO YEARS				
Bank loans	1,311,503	943,809	1,311,503	943,809

THOMAS FLYNN & SONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

**13. CREDITORS:
AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR (continued)**

Obligations under finance leases and hire purchase contracts, included above, are payable as follows:

	GROUP		COMPANY	
	2012	2011	2012	2011
	€	€	€	€
Between one and five years	3,148	148,992	3,148	148,992

Bank Borrowings are secured by fixed charge over all the assets of the company and letters of guarantee from certain directors.

Certain trade creditors are also secured by a Directors' personal letter of guarantee.

14. GROUP ACCRUALS AND DEFERRED INCOME

Government grants

Details of accruals and deferred income, as disclosed in Note 13 are as follows:

	2012	2011
	€	€
At 1st July	47,434	71,097
Released in the year	(20,763)	(23,663)
At 30th June	26,671	47,434

15. COMPANY ACCRUALS AND DEFERRED INCOME

Government grants

Details of accruals and deferred income, as disclosed in Note 13 are as follows:

	2012	2011
	€	€
At 1st July	47,434	68,197
Released in the year	(20,763)	(20,763)
	26,671	47,434

THOMAS FLYNN & SONS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012**

16. DEFERRED TAXATION

	GROUP		COMPANY	
	2012 €	2011 €	2012 €	2011 €
At beginning of year	5,322	14,327	-	-
Charge for/(released during) the year	2,770	(9,005)	-	-
At end of year	8,092	5,322	-	-
	8,092	5,322	-	-

The provision for deferred taxation is made up as follows:

	GROUP		COMPANY	
	2012 €	2011 €	2012 €	2011 €
Accelerated capital allowances	8,092	5,322	-	-
	8,092	5,322	-	-

17. SHARE CAPITAL

	2012 €	2011 €
AUTHORISED		
750,000 Ordinary shares of €1.269738 each	952,304	952,304
	952,304	952,304
ALLOTTED, CALLED UP AND FULLY PAID		
6 Ordinary shares of €1.269738 each	8	8
	8	8

DIRECTORS AND COMPANY SECRETARY AND THEIR INTERESTS

In accordance with Section 63 of the Companies Act 1990, the directors' and the Company secretary's shareholdings and the movements therein during the year ended 30 June 2012 were as follows:

	Ordinary shares of €1.2697 each	
	2012	2011
Thomas Flynn	1	1
Paul Flynn	1	1
John Flynn	1	1
Frances Flynn	1	1
Aidan Flynn	1	1
Gerard Flynn	1	1
Company secretary		
Frances Flynn	-	-
	6	6
	6	6

THOMAS FLYNN & SONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

18. RESERVES

	Revaluation reserve €	Profit and loss account €
GROUP		
At 1 July 2011	3,054,191	(930,294)
Loss for the year		(229,171)
	<u>3,054,191</u>	<u>(1,159,465)</u>
At 30 June 2012	<u>3,054,191</u>	<u>(1,159,465)</u>
COMPANY		
At 1 July 2011	3,054,191	(1,513,622)
Loss for the year		(171,043)
	<u>3,054,191</u>	<u>(1,684,665)</u>
At 30 June 2012	<u>3,054,191</u>	<u>(1,684,665)</u>

19. RECONCILIATION OF MOVEMENT IN SHAREHOLDERS' FUNDS

	2012 €	2011 €
GROUP		
Opening shareholders' funds	2,123,905	2,545,128
Loss for the year	(229,171)	(421,223)
	<u>1,894,734</u>	<u>2,123,905</u>
Closing shareholders' funds	<u>1,894,734</u>	<u>2,123,905</u>
COMPANY		
Opening shareholders' funds	1,540,577	1,855,247
Loss for the year	(171,043)	(314,670)
	<u>1,369,534</u>	<u>1,540,577</u>
Closing shareholders' funds	<u>1,369,534</u>	<u>1,540,577</u>

The company has taken advantage of the exemption contained within section 3 (2) of the Companies (Amendment) Act, 1985 not to present its own profit and loss account.

The loss for the year dealt with in the accounts of the company was €171,043 (2011 - €314,670).

THOMAS FLYNN & SONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

20. NET CASH FLOW FROM OPERATING ACTIVITIES

	2012 €	2011 €
Operating loss	(76,136)	(295,134)
Depreciation of tangible fixed assets	301,185	324,640
Profit on disposal of tangible fixed assets	(15,885)	(8,333)
Government grants	-	(23,664)
(Increase)/Decrease in stocks	(213,232)	(271,427)
(Increase)/Decrease in debtors	(101,474)	180,875
Increase/(Decrease) in creditors	13,246	558,106
NET CASH (OUTFLOW)/INFLOW FROM OPERATING ACTIVITIES	(92,296)	465,063

21. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN CASH FLOW STATEMENT

	2012 €	2011 €
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE		
Interest paid	(135,209)	(117,331)
Finance lease and Hire purchase interest	(15,056)	(17,763)
NET CASH OUTFLOW FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE	(150,265)	(135,094)

	2012 €	2011 €
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT		
Purchase of tangible fixed assets	(50,966)	(191,733)
Sale of tangible fixed assets	85,400	44,629
NET CASH INFLOW/(OUTFLOW) FROM CAPITAL EXPENDITURE	34,434	(147,104)

	2012 €	2011 €
FINANCING		
Issue of loans in excess of repayments	599,423	-
Repayment of loans	-	(1,224,587)
NET CASH INFLOW/(OUTFLOW) FROM FINANCING	599,423	(1,224,587)

THOMAS FLYNN & SONS LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

22. ANALYSIS OF CHANGES IN NET DEBT

	1 July 2011 €	Cash flow €	Other non-cash changes €	30 June 2012 €
Cash at bank and in hand	12,507	21,109	-	33,616
Bank overdraft	(940,450)	370,187	-	(570,263)
	<u>(927,943)</u>	<u>391,296</u>	<u>-</u>	<u>(536,647)</u>
DEBT:				
Debts due within one year	(883,560)	(599,423)	221,850	(1,261,133)
Debts falling due after more than one year	(1,092,801)	-	(221,850)	(1,314,651)
	<u>(2,904,304)</u>	<u>(208,127)</u>	<u>-</u>	<u>(3,112,431)</u>
NET DEBT	<u>(2,904,304)</u>	<u>(208,127)</u>	<u>-</u>	<u>(3,112,431)</u>

23. CAPITAL COMMITMENTS

As at the year end there were no Capital Commitments entered into by the company.

24. RELATED PARTY TRANSACTIONS

Sales to related parties of the company amounted to 2.29% of total sales (2011: 1.6%). Purchases from related parties of the company amounted to 1.36% of total purchases (2011: 1.4%). These transactions were concluded under normal trading terms.

The company has availed of the exemption contained in Financial Reporting Standard Number 8 "Related Party Transactions" from the requirement to disclose transactions with group companies, 90% or more of whose voting rights are controlled within the group and which are included in consolidated Financial Statements, which are publicly available.

During the year, the group traded with the following connected parties:

	Sales €	Purchases €	2012 Balance owed at year end €
Mullingar Forklift Hire	1,303	4,235	(2,932)
FBF Farming Ltd	199,056	159,287	22,758
Shelia Flynn	-	-	-
	<u>1,303</u>	<u>159,287</u>	<u>(2,932)</u>

All of the above transactions were at an arm's length basis and on normal commercial terms.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2012

25. GUARANTEES

Pursuant to the provisions of Section 17 of the Companies (Amendment) Act, 1986, the company has guaranteed the liabilities of its subsidiaries Flynn Feeds Ltd. and Flynn Machinery (Mullingar) Ltd. and, as a result, such subsidiaries are exempt from the filing provision of Section 7 of the Companies (Amendment) Act, 1986.

26. APPROVAL OF FINANCIAL STATEMENTS

The board of directors approved these financial statements for issue on

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