

Inishowen

DARIES

An Bord Bainne
Ayonmore
Bandon
Barrinroe

Carraigmore

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

North Connacht

Farmers

Monagh

Newmarket

North Cork

Shamonside

Town of Monaghan

ICOS WORLD-WIDE

CO-OP STORES

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

Castletown

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Castletown

AGRICULTURE

Castletown

Cork New Pots

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Castletown

Clare

Cork Marts

Castle Island

Dingle

East Donegal

Golden Vale

Golden Vale

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Tipperary

FISHING

Burtonport

Castletown

Donegal

Drogheda East

Foyle Fisheries

Galway & Aran

Greencastle

Kilmore Quay

Malinhead

South and Bar

West Clare

West Clare

West Clare

West Clare

West Clare

West Clare

West Clare

AGRICULTURE

Castletown

Castletown

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Castletown

WHOLESALE

Coop Animal Health

Irish Coop Society

I.A.W.S.

I.A.W.S.

I.A.W.S.

I.A.W.S.

I.A.W.S.

I.A.W.S.

I.A.W.S.

I.A.W.S.

I.A.W.S.



101th ANNUAL REPORT 1995

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The Plunkett House, 84 Merrion Square, Dublin 2.
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Corporate Profile of ICOS

Registered Office

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Telephone: (01) 6764783.
Fax: (01) 6624502

EC Information Office

23/25 Rue de la Science, 1040 Brussels, Belgium.
Telephone: 00322-231 0685.
Telex: (046) 26157. Fax: 00322-231 0698.

Regional Offices

Cork Farm Centre, Wilton Cork.
Telephone: (021) 545044.

Finisklin House,
Finisklin Road, Sligo.
Telephone: (071) 61458.

Executives

John R. Tyrrell, B.Agr.Sc.,
Director General
Gregory C. Tierney, M.A.
Secretary.

Auditors

Thomas J. McCarthy,
Public Auditor,
Craig Gardner & Co.,

Bankers

Bank of Ireland
Allied Irish Banks Ltd.

Solicitors

Arthur Cox & Company



The Board of ICOS during 1995 (John Barry absent from photograph)



*John R. Tyrrell,
Director General.*



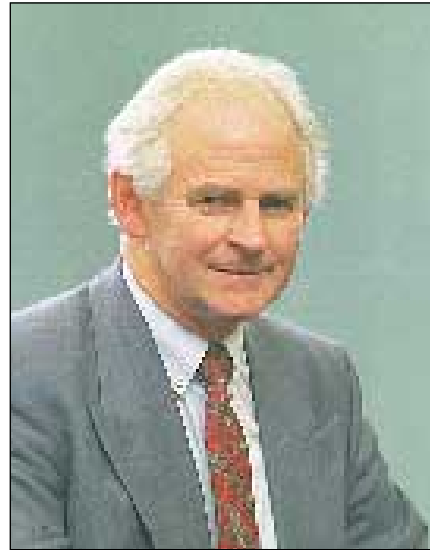
*Gregory C. Tierney
Secretary.*

Foreword

The member co-operatives of ICOS have, as will be seen from the statistics, contained in the body of the report, increased in significance during 1994. Total turnover at over £7 billion is a further record. Indeed all the indications are that, when all of the figures are available for 1995, the figure for 1994 will be exceeded again perhaps by a significant amount.

The growth of the member co-operatives, as indicated in the ten year graph, has been dramatic and it is not merely due to inflation over that period. The growth has been real and co-operatives now occupy a very significant place in the Irish economy particularly in the Agri-food sector of the economy. The important fact is that co-operatives work in the interests of their user members. ICOS for its part endeavours to provide expertise and advice to its members co-operatives to enable them to serve their members in the best way possible.

The co-operatives are also important for the communities in which they are located and the map in the Report shows the extent of their distribution. Their importance to the local communities arises both from the level of employment they create and also from the other inputs and services bought locally. In 1984 the total number of people employed by the member co-operatives of ICOS was 12,102. By 1994 that figure had risen to 27,364 and even allowing for the fact that about 7,000 of those jobs are outside Ireland the increase in employment in Ireland over the ten year period amounts to a rise of almost 70%. While the long established member co-operatives have been extending their influence and increasing their market share in the activities in which they are involved, a new phenomenon has been developing in recent years. New co-operatives continue to be established at a rate of 40-50 per year. Admittedly the percentage survival rate of these new co-operatives after five years is not high but it is not different from companies in that regard.



Michael O'Dwyer, President.

What is significant in regard to new registrations is that few, if any, new co-operatives dealing in the more traditional Agri-food activities are being incorporated. It would seem that farmers now look increasingly to their dairy-based multi-purpose co-ops to become involved in further developments in the traditional sectors.

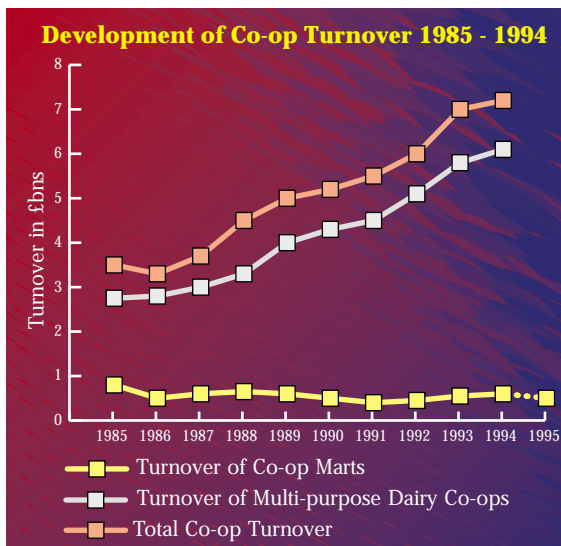
The new co-operatives being established tend to be in other rural based activities which are designed to preserve the viability of rural society. Many of them are based on the total rural community rather than just farmers. This is especially true of the large number of co-operatives being established to promote and develop agri-tourism in their own region. There will, of course, always be co-operatives established which will service only farmers e.g. forestry co-operatives. It would appear, however, that in the future an increasing number of new rural based co-operatives will involve the total rural community and that is an exciting and challenging new development for ICOS and the co-operatives concerned.

Michael O'Dwyer,
PRESIDENT

Operations Review 1995

During 1995 the full Council of ICOS met on four occasions with the elected and appointed members meeting once for the purpose of dealing with the question of co-options to the Council. The Board, however, met eight times with one of those meetings being solely for the purpose of electing the President and one Vice-President.

This report contains statistical data for member co-operatives for the year 1994. When compared to 1993 the total sales figure for that



year of £7,114 m shows an increase of 4%. The year 1994 was not a good year for agriculture and especially the food processing co-operatives. The level of profitability which declined from 2.24% in 1993 to 2.07% in 1994 is a clear indication of that.

Early indications for 1995, however, shows a totally different picture. Turnover figures and profitability figures will show significant increases. More importantly, in the context of co-operatives, producer prices will have shown a significant increase at the same time. This applied particularly but not exclusively in the dairy sector. Even although precise detail is not yet available for many co-operatives it is clear that the trends of 1994 have been reversed during 1995 and this is to be welcomed although the marts sector continued to

experience difficulty in 1995 as will be seen elsewhere in this report.

New Members:

The policy of the secretariat in encouraging all newly registered societies to become members of ICOS about a year after incorporation, was continued during 1995. As a result six new Societies were admitted to membership by the Council during 1995. This seems a small number when it is realised that a total of 46 new societies were registered through ICOS in 1994. Nevertheless many community based co-operatives, which do not have a commercial purpose in mind, use the services of ICOS for registration but would not have sufficient annual income to pay even a minimum affiliation fee.

Election of President and Vice-President.



Northern Vice-President Boylan; President O'Dwyer and Southern Vice-President Cashman.

Immediately following the AGM the terms of office of the outgoing President Mr. William Nagle came to an end and it was necessary that a new President be elected at the first Board meeting after the AGM. That meeting was held on May 24 and Mr. Michael O'Dwyer was elected to fill the post.

Mr. Donal Cashman was elected Southern Vice-President in place of Mr. John Barry whose term had come to an end.

Visits by the Minister for Agriculture

The year 1995 was significant in that the Minister for Agriculture, Food and Forestry Mr. Ivan Yates T.D. attended two ICOS meetings. In May he spoke to the delegates at the AGM and stayed on to answer questions from those delegates. In December he attended a full meeting of the Council in Plunkett House and took the opportunity to outline his new proposals for the Bovine T.B. Eradication Scheme.

Elections to the Board

At the May meeting of the Council the following persons were re-elected to the Board of ICOS:

Southern Creameries :Mr. T. O'Mahony.

Northern Creameries :Mr. H. Browne.

Mart Societies : Messrs. T.J. Harty and T. Hunt.

Miscellaneous Societies: Mr. D. Cashman.

Elections/Co-options to the Council .

Following the request for nominations in the case of members of Council retiring by rotation the following were re-elected unopposed:

Creameries (Connaught): Mr. J. Lavin.

Creameries (Donegal): Mr. L. Tinney.

Marts: Messrs. T.J. Harty and M. O'Dwyer

Miscellaneous: Mr. J.J. O'Brien

In the case of the Creameries South election two nominations were received. These were in respect of Mr. P. O'Brien (Drinagh) and Mr. J. Sexton (Barryroe) and a postal election was held. In view of a dispute over the eligibility of the votes of some societies the matter was referred to the ICOS legal advisors Arthur Cox and Co. The legal advice was that Mr. P. O'Brien was the successful candidate and he was accordingly declared elected.

During the course of the year Mr. Billy Heffron (NCF) became ineligible to remain a member of the Council of ICOS as he was no longer a member of the Board of his own co-operative. An election was held amongst the Societies in Connaught and Mr. Sean Sweeney of North Connaught Farmers Co-operative Society Ltd. was elected.

The appointed and elected members of the Council, at a meeting held immediately following the AGM, decided to co-opt the Presidents of ICMSA, IFA and Macra na Feirme (Messrs. T. O'Dwyer, J. Donnelly and Joe Healy respectively) to be members of the Council.

Sub-Committees and Chairmen of Specialist Committees.

Following the elections to the Board and the appointment of the new President the Board made a number of appointments.

The Finance Sub-Committee is comprised of the President, the two Vice-Presidents and Messrs. J. Duggan and M. O'Brien. The Rules and Structures Committee comprises the President, the two Vice-Presidents as well as Messrs. W. Nagle, J. Barry, J. Duggan and P. Kenny.

The Board also made the following appointments as Chairmen of the four specialist Committees;

Dairy Committee: Mr. T. O'Mahony

Marts Committee: Mr. T. Hunt

Animal Health Committee: Mr. J. Duggan

Rural Development

Committee: Mr. P. Kenny

Co-op Irel and Magazine.

During the past year it became necessary to cease the publication of the magazine "Co-op Ireland". The Board was satisfied that because of the large number of magazines associated with the Agri-food sector, the level of advertising revenue available was not sufficient to sustain the continued publication of the magazine in the form in which it had been published. Alternative arrangements to enable ICOS to highlight it's work and the work of it's member co-operatives were approved in principle by the Board and it is expected that the detailed arrangements will be put in place during the first half of 1996.

New Co-operative Principles.

The Board considered the seven new Co-operative Principles which had been adopted by the International Co-operative Alliance centennial congress in Manchester. It was noted by the Board that there had been no fundamental change to the original six principles. Instead there had been a

clarification and the Board was happy to work in the context of the new principles, copies of which are available from ICOS.

Legal Fund for European Court Milk Quota Cases.

ICOS continues to administer the fund established with contributions from dairy co-operatives to help defray the legal costs involved in the two milk quota cases brought to the European Court. By the year end the case brought by the ICMSA had been rejected by the Court but the IFA case had yet to be heard. The Board noted that the ICMSA had offered all documentation, transcripts and court experience to the IFA in the hope that their case could be won.

Currency Problems.

On a number of occasions during the year both the Board and the Council considered the serious problems arising for exporting co-operatives from the strengthening of the Irish currency compared to sterling. Arrangements were made for representatives of a number of co-operatives seriously affected by the strength of the punt to meet with representatives of the Central Bank.



Meeting with Taoiseach John Bruton T.D.

Representation of ICOS on Committees/Organisations.

As in the past ICOS continued to be represented on a number of committees or organisations during 1995, These included the following:

Irish Dairy Board Co-op:	Tom Cleary
Irish Farm Accounts Co-op:	Donal Cashman
National Dairy Council:	William Nagle
Enterprise Trust:	William Nagle
NESC:	Gregory Tierney
NESF:	Mary Coleman

Teagasc:	Michael O'Dwyer
Milk Quota Appeals Tribunal:	John Tyrrell
Milk Quota Review Group:	George Kearns
Consultative Committee on Animal Remedies:	Esther O'Connor
Co-op. Development Council (FAS):	Gregory Tierney
Suckler Quota Review Group:	Michael O'Dwyer & Maurice Colbert
Ewe Quota Review Group:	Patrick Kenny & Maurice Colbert
Central Review Committee:	William Nagle & John Tyrrell
Agricultural Statistics Review Group(CSO):	Gregory Tierney
Advisory Panel on EU Research Funding:	John Burke

Operational Programme Monitoring Committees:-

Forestry:	Ray Gallagher
Industrial Policy:	Martin Varley
Agricultural Policy:	Seamus O'Donohoe
Rural Development:	Seamus O'Donohoe

ICOS continued to be represented on Committees of the Regional Authorities monitoring the usage of Structural Funds. There has been no change in the people involved from those reported in the 1994 Report.

Vice-President of COGECA

The Board is pleased to report that during 1995 the Director General Mr. John Tyrrell was appointed as Vice-President of COGECA. This is the second time that a Chief Executive of ICOS was appointed to this position - the previous appointee being Mr. Paddy Kelly. For such a small country to have had two people appointed President of COGECA and two appointed as Vice-President is a tribute both to the commitment of ICOS to COGECA and to the calibre of the people who have represented and continue to represent ICOS at European level.

Irish Cattle Breeding Authority

The Board discussed, on a number of occasions during the year, the work of the Committee chaired by the former ICOS President, Mr William Nagle. This Committee was established



Commissioner Fischer; Jos Ewert, President COGECA; John Tyrrell, Vice-President COGECA.

to ensure the continued existence of a viable cattle breeding industry, the maintenance and enhancement of the dairy and beef production industry and the improvement of the quality of dairy and beef output. Basically the Committee considered that a central organisation should be established to co-ordinate, support, supervise and authenticate all recording and testing carried out by bodies affiliated to the central organisation.

Like many other organisations, the Board of ICOS supported the principle of the establishment of such an organisation. Concern was, however, expressed at the cost of running such an organisation and as to how that cost might be funded. The Board of ICOS was anxious that costs be kept to a minimum and that clarity on funding those costs be established before full agreement to the setting up of a new organisation could be giving.

The precise role of the Department of Agriculture, Food and Forestry in the event of the new organisation being established needed to be clarified. Equally the future financial commitment of the Department required clarification. By the end of 1995 it was clear that further work on the proposal would be required during 1996.

Purchase of AI Interests of the Dublin and Cork Milk Boards

During the course of 1995, the Milk Boards in the Dublin and Cork areas ceased activities.

The artificial insemination and related businesses, together with the relevant physical assets were offered for sale by private tender. The Board of ICOS was anxious that the purchase of these businesses would not jeopardise future attempts at rationalising the AI service in the country.

For that reason, the Board of ICOS was anxious that these businesses would transfer into co-operative ownership. Initially it was hoped that a consortium of co-operative interests including, in particular, Progressive Genetics (a producer co-operative in the Leinster region) would acquire the business. This did not prove possible and eventually Progressive Genetics Ltd, a co-operative of farmers using the service, made a successful bid on its own for the service based on the Dublin Milk Board.

Furthermore Progressive Genetics Ltd, in conjunction with Dairygold Co-operative and South Western Services Co-operative made a successful bid in acquiring the AI and associated activities of the Cork Milk Board. At the time both bids were being made, Progressive Genetics Ltd, in line with the wishes expressed by the Board of ICOS, indicated that their bids, if successful, would not be a block to rationalisation of the artificial insemination service in the country.

Meeting with President of European Parliament

ICOS Vice-President, Mr Dessie Boylan met with Dr. Klaus Hänsch, President of the European Parliament in Dublin during July. The meeting afforded ICOS the opportunity of putting forward its views on a number of matters of European Union interest. In particular the views of ICOS on the implications of Enlargement to the East; the Milk Quota Regime and the cuts in export refunds for dairy products were expressed by Mr Boylan.

The President of the Parliament expressed the view that eastern enlargement would be a slow process. As a result, full membership of new countries was not likely to take place until sometime in the period 2008 to 2010. Dr. Hänsch, on the other hand, expressed the view that the enlargement would not necessarily lead to a cut in funding for existing Member States. The Board of ICOS considered

that if that position could be sustained at Commission and Council level, the outcome of enlargement could be satisfactory for Irish agri food co-operatives.

3. Expansion of the range of services for livestock producers.
4. Improvement of management, control and membership structures.

CO-OPERATIVE MARTS STRATEGY

In 1992 ICOS published a strategy for the development of the co-operative livestock mart sector. There were four key elements:

1. The establishment of twelve regional marts societies.
2. Adaptation and streamlining the conventional auction system.

In view of the fact that there had been little action on the strategy since publication, the Board approved a decision during 1995 to pursue each of the four key recommendations. In particular the Board is anxious that ICOS staff pursue the implementation of the recommendation that twelve regional co-operatives be established. By the end of the year, discussions had already started in some parts of the country.

ICOS National Council 1995

President Michael O'Dwyer **Vice-Presidents** D. Cashman, D. Boylan

Nominated Members

Mr. John Duggan
Mr. William Nagle
Mr. Thomas Cleary
Mr. Denis Wallis
Mr. Martin Flanagan
Mr. Patsy O'Connell
Mr. N. McEniry
Mr. John Barry

Address

Ballynennon, Mullinahone, Co. Tipperary.
Bregoge Buttevant, Co. Cork.
Ballycapple, Cloughjordan, Co. Tipperary.
Mortalstown House, Mortalstown, Killmallock, Co. Limerick.
Gurrane, Kilmeedy, Co. Limerick.
Lahern Cross, Farranfore, Co. Kerry.
Mortlestown Cahir, Co. Tipperary.
Glencairn, Waterford.

Nominated by

Avonmore Creameries Ltd.
Dairygold Co-operative Society Ltd.
An Bord Bainne Co-operative Ltd.
Golden Vale Food Products Ltd.
IAWS Ltd.
Kerry Co-operative Creamery Ltd.
Dairygold Co-operative Society Ltd.
Waterford Co-operative Ltd.

Elected Members

Mr. John Lavin
Mr. Sean Sweeney
Mr. Harry Browne
Mr. Dessie Boylan
Mr. Lexie Tinney
Mr. Patrick O'Brien
Mr. Richard Tobin
Mr. Michael O'Brien
Mr. Teddy O'Mahony
Mr. Laurence Carroll
Mr. Timothy Hunt
Mr. Patrick Kenny
Mr. T.J. Harty
Mr. Michael O'Dwyer
Mr. Donal Cashman
Ms. Mary Coleman
Mr. John Joe O'Brien
Mr. Jim Maguire
Mr. Frank O'Reilly

Address

Ardgallagher, Kilmore, Carrick-on-Shannon, Co. Leitrim.
Knockanderry, Killala, Co. Mayo.
Leagh, Monaghan.
Latnadronagh, Crosserlough, Co. Cavan.
Drumcairn, Manorcunningham, Co. Donegal.
Drishanebeg, Skibereen, Co. Cork.
Bawn, Nenagh, Co. Tipperary.
Philipstown, Cappawhite, Co. Tipperary.
Gurteen, Bandon, Co. Cork.
Seskin South, Ballyragget, Co. Kilkenny.
Coole West, Athea, Co. Limerick.
Ardagh House, Riverstown, Co. Sligo.
Gort Nadiha, Ring, Co. Waterford.
Bridge View, Ardmayle, Cashel, Co. Tipperary.
Coole, Whitecross, Co. Cork.
Bayswater Lodge, Sandycove, Co. Dublin.
Gerah, Banane, Kenmare, Co. Kerry.
Beglieve, Bailieboro, Co. Cavan.
Kilconney, Belturbet, Co. Cavan

Elected by (electoral group)

Creameries Connaught
Creameries Connaught
Creameries North East
Creameries North East
Creameries North
Creameries South
Creameries South
Creameries South
Creameries South
Mart Societies
Mart Societies
Mart Societies
Mart Societies
Mart Societies
Miscellaneous Societies
Miscellaneous Societies
Miscellaneous Societies
Miscellaneous Societies
A.I. Societies

Co-opted Members

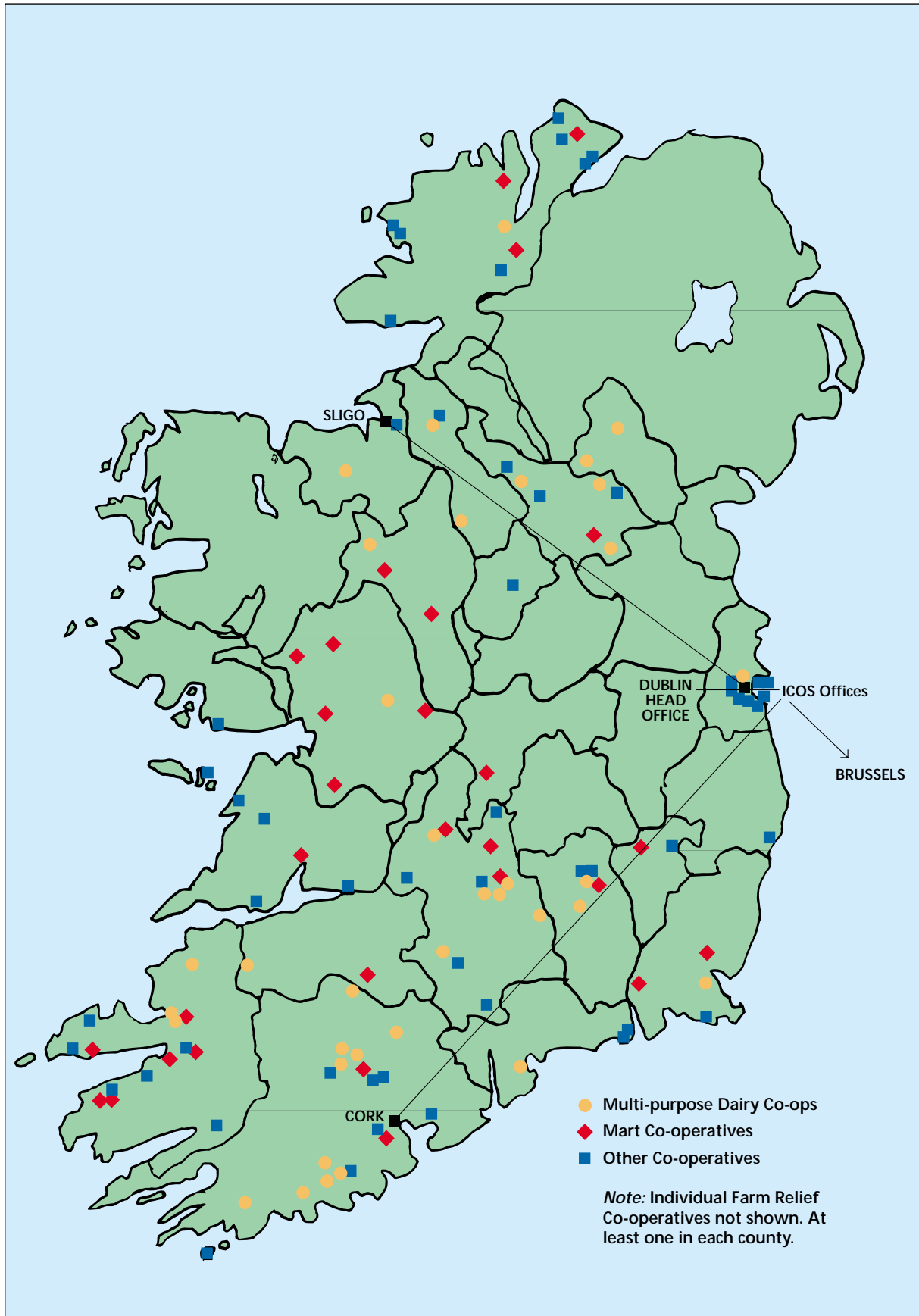
Mr. Tom O'Dwyer
Mr. Joe Healy
Mr. John Donnelly

Drumgowney, Snowhill, Waterford.
Greethill, Athenry, Co. Galway.
I.F.A., Irish Farm Centre, Bluebell, Dublin 12.

Co-opted Member
Co-opted Member
Co-opted Member

Note: Board Members shown in green print.

Distribution of ICOS Member Co-operatives



New Societies

and societies which have had amendments to rules

NEW SOCIETIES

Athlone & District Tourism Society Ltd	Athlone	18/10/95
Ballyfermot Action Services for Employment Co-op Society Ltd	Dublin	17/2/95
Beara Action Community Co-operative Society Ltd	Cork	9/6/95
Bradán Feasa Cultural Society Ltd	Donegal	17/2/95
Comhar Dun Caochain	Mayo	28/3/95
Comhar Insefraoigh Teo	Donegal	17/1/95
Comhar Leader na h-Eireann Teo	Cork	29/6/95
Comharchumann Kilelton Teoranta	Kerry	26/5/95
Comharcumann Ceann Caslach Teoranta	Donegal	15/11/95
Comharcumann Gliomaigh Corca Dhuibhne Teoranta	Kerry	11/4/95
Cork Flower and Bulb producers Society Ltd	Cork	3/11/95
Doolin Tourism Co-op Society Limited	Clare	10/4/95
Duagh Historical & Heritage Society Ltd	Kerry	3/11/95
Duhallow Horse & Pony Co-op Society Ltd	Cork	17/2/95
Dungarvan Tourism & Development Co-operative Society Ltd	Waterford	15/11/95
East Waterford Lobster Fisheries Co-op Society Ltd	Waterford	16/11/95
Foyle Oyster Festival Society Ltd	Donegal	22/9/95
International Farm Training Society Ltd	Waterford	5/12/95
Irish Agri Food Development Society	Dublin	19/12/95
Irish Montbeliarde Cattle Breeding Society Ltd	Kildare	17/2/95
Kerry Blueberry Growers Co-op Society Ltd	Kerry	17/1/95
Kildare County Show Society Ltd	Kildare	17/2/95
Knocknarea Co-op Society Ltd	Sligo	11/1/95
Lickeen Trout Anglers Society Ltd	Clare	20/10/95
Monaghan Poultry Growers Co-op Society Ltd	Monaghan	26/5/95
Muff Community Development Co-operative Society Ltd	Donegal	29/6/95
Newtownforbes Development Society Ltd	Longford	15/11/95
North and West Lobstermens Co-operative Society Ltd	Donegal	26/5/95
North Roscommon Farmer Forestry Co-op Society Ltd	Roscommon	15/11/95
Roscrea Community and Tourism Leisure Centre Co-operative Society Ltd	Tipperary	11/4/95
Shannon Region Organic Meat Co-op Society Ltd	Limerick	11/4/95
Sligo Tyrone Irish Draught Breeders Society Ltd	Sligo	3/11/95
Southern Bulb Growers Society Ltd	Waterford	19/12/95
Tallaght Community Radio Co-op Society Ltd	Dublin	28/2/95
The Ennistymon and District Development Society Ltd	Clare	29/6/95
Tipperary Lakeside Tourism Co-op Society Ltd	Tipperary	17/2/95
West Wicklow Tourism Co-op Society Ltd	Wicklow	17/2/95
Wonderful Wexford Society Ltd (South West Wexford Holidays)	Wexford	25/4/95

PARTIAL AMENDMENTS

Avonmore Co-op Society Ltd	Kilkenny	31/1/95
Avonmore Dairy Society Ltd	Kilkenny	31/1/95
Avonmore Creameries Ltd	Kilkenny	31/1/95
Youghal Fishermens Co-op Society Ltd	Cork	24/3/95
Country Markets Ltd	Dublin	26/3/95
Progressive Genetics Co-op Society Ltd	Dublin	15/3/95
Castleisland Cattle Breeding Society Ltd	Kerry	6/6/95
Golden Vale Co-op Marts Ltd	Limerick	29/6/95
Cork Co-op Marts Ltd	Cork	15/6/95
North Cork Co-op Creameries	Cork	24/3/95
Progressive Genetics Co-op Society Ltd	Dublin	7/7/95
Waterford Co-op Society Ltd	Waterford	28/7/95
Donegal Potatoes Ltd	Donegal	20/10/95

COMPLETE AMENDMENTS

Centenary Co-op Creamery Society Ltd	Tipperary	23/8/95
Drombane Co-operative Agricultural & Dairy Society Ltd	Tipperary	23/11/95
Mid Tipperary Co-op Livestock Mart	Tipperary	21/12/95
Killary Fish Farming Co-operative Society Ltd	Galway	16/2/95

TRANSFER OF ENGAGEMENTS

Youghal Fishermen's Co-op Society Limited	Cork	24/3/95
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CHANGE OF NAME

<i>From:</i> National Venison Co-op Society Ltd	<i>To:</i> Irish Venison Co-op Society Ltd	Cork	12/12/95
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Dairy Co-operative Societies 1994

No. Society	Members	Employees	Trading performance (€'000)			Balance Sheet (€'000)					
			Total Sales	Net Profit	Net Profit as % Sales	Assets Employed		Financed By			% Debt/Equity
						Fixed	Total	Members	Banks	Other	
1 IRISH DAIRY BOARD	71	2010	1160969	17130	1.48%	50213	347253	129728	50007	167518	38.55%
2 AVONMORE (Excl. Mart)	13000	6718	1145824	17525	1.53%	233644	492718	130108	125481	237129	96.44%
3 BANDON	\$ 720	45	25237	1269	5.03%	12001	18001	15352	207	2442	1.35%
4 BARRYROE	677	71	27530	1413	5.13%	10694	20075	16453	492	3130	2.99%
5 BOHERBUE	\$ 184	20	6111	127	2.08%	1123	3393	2980	59	354	1.98%
6 CALLAN	176	15	5520	111	2.01%	222	2236	1636	23	577	1.41%
7 CENTENARY	1882	67	29508	804	2.72%	2442	9724	8669	0	1055	0.00%
8 CORCAGHAN (Excl. Mart)	255	17	3515	-12	-0.34%	753	1406	1056	222	128	21.02%
9 DAIRYGOLD (Excl. Mart)	10938	2869	604680	13039	2.16%	148384	288166	162086	49112	76968	30.30%
10 DRINAGH	\$ 2800	162	50578	2337	4.62%	18218	26386	22009	3090	1287	14.04%
11 DROMBANE	\$ 166	7	3578	88	2.46%	138	811	812	0	-1	0.00%
12 FEALEBRIDGE	\$ 364	8	5671	874	15.41%	202	4097	3437	0	660	0.00%
13 GLENVEAGH	24	108	37022	1195	3.23%	2160	14843	9047	225	5571	2.49%
14 GOLDEN VALE	4318	2083	507300	11008	2.17%	113413	244604	78941	92727	72936	117.46%
15 KERRY	\$ 6000	6407	882697	32250	3.65%	608425	882289	288358	374857	219074	130.00%
16 KILLASNETT	281	9	2102	24	1.14%	50	686	395	0	291	0.00%
17 KILTOGHERT	3377	52	13374	21	0.16%	1218	4858	3336	0	1522	0.00%
18 LAKELAND	\$ 5847	275	117990	2708	2.30%	13310	37684	22688	248	14748	1.09%
19 LEE STRAND	366	45	10831	588	5.43%	4373	6871	5175	250	1446	4.83%
20 LISAVAIRD	1047	84	25813	1539	5.96%	11383	15411	11672	926	2813	7.93%
21 MAUDABAWN	\$ 241	6	3514	20	0.57%	102	971	673	137	161	20.36%
22 MIDWEST	\$ 4500	121	29791	500	1.68%	3335	12748	8760	0	3988	0.00%
23 MULLINAHONE	\$ 120	42	6243	69	1.11%	1299	2987	1303	885	799	67.92%
24 NENAGH	2137	165	64629	961	1.49%	10345	19040	12418	935	5687	7.53%
25 NEWMARKET	720	54	14427	437	3.03%	2066	7539	5538	194	1807	3.50%
26 NEWTOWNSANDES	195	9	6349	704	11.09%	163	4161	3212	0	949	0.00%
27 N.C.F. (Excl. Mart)	16494	432	93832	1263	1.35%	13981	34054	18132	4194	11728	23.13%
28 NORTH CORK	350	65	14226	214	1.50%	2110	6060	3711	245	2104	6.60%
29 SHANNONSIDE (1993)	3	70	38358	513	1.34%	8069	14839	3258	3107	8474	95.37%
30 THURLES	216	58	8596	127	1.48%	1323	4072	2952	0	1120	0.00%
31 TIPPERARY	2094	125	63986	1222	1.91%	4746	20289	12487	437	7365	3.50%
32 TOWN OF MONAGHAN	1838	125	48931	1707	3.49%	3313	28063	23045	652	4366	2.83%
33 VIRGINIA	6	N/A	10420	6	0.06%	0	73	68	0	5	0.00%
34 WATERFORD	5543	3537	710615	18719	2.63%	269777	409601	166447	118070	125084	70.94%
35 WEXFORD	715	3	21388	1938	9.06%	635	3396	1173	0	2223	0.00%
TOTALS	87665	25884	5801155	132438	2.28%	1553630	2989405	1177115	826782	985508	70.24%

\$ = Estimate N/A = Not Available

Mart Co-operative Societies 1994

No Society	Members	Employees (Incl. Part-time)	Trading performance (£'000)						Balance Sheet (£'000)					
			Livestock Sales	Comm. & Entry Fees	Deposit Interest	Net Profit	Comm. & Entry Fees as % Sales	Net Profit as % Sales	Assets Employed		Financed By			Debt/ Equity %
									Fixed	Total	Members	Banks	Other	
1 ATHENRY	1149	30	22820	435	33	-5	1.91%	-0.02%	783	1096	459	372	265	81.05%
2 BALLINASLOE	847	24	22152	366	5	17	1.65%	0.08%	890	1132	544	285	303	52.39%
3 BALLYBAY (Corcaghan)	-	-	\$ 8300	184	-	-	2.22%	N/A	-	-	-	-	-	-
4 BALLYJAMESDUFF	401	56	13397	221	40	36	1.45%	0.22%	505	1408	1061	0	347	0.00%
5 BIRR	550	22	12750	211	12	16	1.65%	0.13%	182	392	323	0	69	0.00%
6 CASTLEISLAND	317	17	29415	630	35	97	2.14%	0.33%	749	2275	978	1141	156	116.67%
7 CASTLEREA	950	25	12486	228	8	18	1.83%	0.14%	369	560	371	38	151	10.24%
8 CLARE	3000	38	46081	772	104	193	1.68%	0.42%	2638	3359	2489	0	870	0.00%
9 CORK MARTS	15300	180	101661	2322	Note 1	286	2.46%	0.28%	2506	5782	4481	259	1042	5.78%
10 DINGLE	303	14	2866	68	4	32	2.27%	1.07%	329	381	331	0	50	0.00%
11 EAST DONEGAL	294	26	8199	143	9	8	1.74%	0.10%	328	614	369	143	102	38.75%
12 GOLDEN VALE	\$ 5,500	140	87848	1777	238	52	2.02%	0.06%	2542	4489	3999	0	490	0.00%
13 GORT	3018	16	10772	177	1	28	1.64%	0.26%	138	340	187	51	0	27.27%
14 HEADFORD	\$ 800	\$ 5	5040	93	2	3	1.85%	0.06%	97	394	147	241	6	163.95%
15 INISHOWEN (Mart Only)	-	6	\$ 7000	101	-	-	1.44%	N/A	-	-	-	-	-	-
16 IVERAGH	\$ 450	\$ 4	2915	63	2	9	2.16%	0.31%	191	257	107	0	150	0.00%
17 KANTURK	210	\$ 10	\$ 6000	141	13	2	2.35%	0.03%	159	206	158	0	48	0.00%
18 KENMARE (Under Construction)	N/A	N/A	-	-	2	1	-	-	4	77	74	0	3	0.00%
19 KILKENNY	1200	46	44047	647	111	298	1.47%	0.68%	1234	2097	1925	0	172	0.00%
20 KINGDOM	478	16	6311	148	5	-49	2.35%	-0.78%	1175	1273	942	80	251	8.49%
20 LEINSTER	1100	18	\$ 20000	339	0	1	1.70%	0.01%	678	857	644	187	26	29.04%
21 MALLOW (Dairygold)	-	-	16940	\$ 300	-	-	1.77%	N/A	-	-	-	-	-	-
22 MAYO/SLIGO	979	31	\$ 18000	344	84	164	1.91%	0.91%	768	2606	1659	590	357	35.56%
23 MID-KERRY	446	22	4959	175	3	31	3.53%	0.63%	429	524	363	26	135	7.16%
24 MID-TIPPERARY	750	28	16574	218	27	-10	1.32%	-0.06%	250	728	503	136	89	27.04%
25 MILFORD	\$ 434	\$ 22	4400	83	32	10	1.89%	0.23%	133	503	466	17	20	3.65%
26 NENAGH	\$ 680	\$ 11	19042	312	31	57	1.64%	0.30%	590	969	854	0	115	0.00%
27 N.C.F. (Mart Only)	-	-	52510	1015	-	-	1.93%	N/A	-	-	-	-	-	0.00%
28 ROSCOMMON	489	60	24610	340	28	-7	1.38%	-0.03%	527	1149	1069	0	80	0.00%
29 ROSCREA (Avonmore)	-	-	\$ 12000	\$ 200	-	-	1.67%	N/A	-	-	-	-	-	0.00%
30 TEMPLEMORE	970	17	8442	118	2	3	1.40%	0.04%	263	388	329	49	10	14.89%
31 TUAM	1300	25	16506	291	24	12	1.76%	0.07%	328	591	405	0	186	0.00%
32 WATERFORD/ROSS	1200	8	7650	146	12	-15	1.83%	-0.19%	349	459	394	24	41	6.09%
33 WEXFORD	4250	\$ 120	36648	698	6	156	1.90%	0.43%	3699	9392	2733	1254	5405	45.88%
TOTALS	47365	1037	708341	13306	873	1444	1.88%	0.20%	22833	44298	28364	4893	10939	17.25%

\$ Estimate N/A Not Available Note: CORK MARTS COMMISSION AND ENTRY FEE FIGURE INCLUDES DEPOSIT INTEREST AND OTHER INCOME

Fishing Co-operative Societies 1994

No. Society	Members	Employees	Trading performance (£'000)			Balance Sheet (£'000)					
			Total Sales	Net Profit	Net Profit as % Sales	Assets Employed		Financed By			% Debt/Equity
						Fixed	Total	Members	Banks	Other	
1 BURTONPORT	\$ 350	118	7002	37	0.53%	1766	3476	1603	1119	754	69.81%
2 CASTLETOWNBERE	65	130	15356	-191	-1.24%	887	2749	1261	1065	423	84.46%
3 C.C. MUIRINI FIONNTRA	30	0	N/A	N/A	N/A	0	1	0	0	1	-
4 DONEGAL	19	20	7298	19	0.26%	291	1363	1188	0	175	0.00%
5 DUNMORE EAST	37	17	179	32	17.88%	93	562	200	240	122	120.00%
6 FOYLE	\$ 16	6	408	-56	-13.73%	179	577	226	107	244	47.35%
7 GALWAY & ARAN	61	23	7228	33	0.46%	80	832	519	0	313	0.00%
8 GREENCASTLE	15	6	1172	-68	-5.80%	134	186	147	0	39	0.00%
9 KILMORE QUAY (9 Months)	129	12	1011	-35	-3.46%	168	347	219	55	73	25.11%
10 MALIN HEAD	170	2	91	-11	-12.09%	117	195	77	90	28	116.88%
11 SOUTH & EAST COAST (1993)	110	2	1069	15	1.40%	163	372	253	0	119	0.00%
TOTALS	1002	336	40814	-225	-0.55%	3878	10660	5693	2676	2291	47.01%

\$ Estimate

N/A Not Available

Wholesale Co-operative Societies 1994

No. Society	Members	Employees	Trading performance (£'000)			Balance Sheet (£'000)					
			Total Sales	Net Profit	Net Profit as % Sales	Assets Employed		Financed By			% Debt/Equity
						Fixed	Total	Members	Banks	Other	
1 CO-OP ANIMAL HEALTH	3	78	12033	32	0.27%	1093	6933	2502	805	3626	32%
2 IRISH CO-OP SOCIETY	31	110	10442	448	4.29%	2407	6905	3517	110	3278	3%
3 I.A.W.S.	55	750	497535	12052	2.42%	54942	161340	49315	6301	105724	13%
TOTALS	89	938	520010	12532	2.41%	58442	175178	55334	7216	112628	13%

\$ Estimate

N/A Not Available

Other Co-operative Societies 1994

No. Society	Members	Employees	Trading performance (£'000)			Balance Sheet (£'000)					
			Total Sales	Net Profit	Net Profit as % Sales	Assets Employed		Financed By			% Debt/Equity
						Fixed	Total	Members	Banks	Other	
CATTLE BREEDING SOCIETIES											
1 NECBS	2	45	1687	87	5.16%	88	554	339	0	215	0.00%
2 NWCBS	8	37	1210	-39	-3.22%	761	1409	1011	0	398	0.00%
3 SECBS	10	88	2731	9	0.33%	1388	2925	2514	68	343	2.70%
4 SOUTH WESTERN SERVICES	5	120	4326	95	2.20%	1947	4202	2774	326	1102	11.75%
5 MUNSTER CBS	4	0	266	1	0.38%	66	149	82	10	57	12.20%
STORE SOCIETIES											
6 CLONLEIGH	\$ 627	21	4256	74	1.74%	412	1642	1014	0	628	0.00%
7 INISHOWEN (Excl. Mart) (1993)	2260	\$ 40	4602	142	3.09%	988	2757	1820	0	937	0.00%
8 TEMPLECRONE	1411	84	6595	-6	-0.09%	352	1586	273	125	1188	45.79%
PIG SOCIETIES											
9 GLEN OF AHERLOW	184	11	3764	132	3.51%	715	3473	3274	0	199	0.00%
10 MAINE VALLEY	\$ 401	5	1716	3	0.17%	162	450	190	136	124	71.58%
11 ROUGHTY VALLEY	20	8	1460	-3	-0.21%	291	615	355	34	226	9.58%
12 NATIONAL CO-OP PIG PRODUCERS	6	0	16	-2	-12.50%	0	15	14	1	0	7.14%
SPECIALIST BREEDING SOCIETIES											
13 IRISH CHAROLAIS CATTLE	\$ 1403	2	410	46	11.22%	24	415	352	0	63	0.00%
14 IRISH HORSE BOARD	\$ 4000	N/A	183	73	39.89%	0	149	157	0	-8	0.00%
15 IRISH LIMOUSINE (1993)	\$ 803	2	133	11	8.27%	19	115	93	0	22	0.00%
16 IRISH PEDIGREE PIGS	8	1	5	0	0.00%	0	2	1	0	1	0.00%
17 IRISH SIMMENTAL	1495	1	230	25	10.87%	4	320	291	12	17	4.12%
GAELTACHT SOCIETIES											
18 C.C. CHLEIRE	646	12	76	13	17%	120	235	102	56	77	55%
19 C.C. INIS MHEAIN	\$ 186	\$ 6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
20 C.C. LEITH THROUGH	220	1	11	-1	-10%	20	21	9	1	11	11%
RADIO SOCIETIES											
21 KILKENNY COMM. RADIO	\$ 2350	12	308	-1	-0.32%	84	239	149	0	90	0.00%
22 NORTH CORK COMM. RADIO	\$ 1663	3	54	8	14.81%	12	84	37	0	47	0.00%
MISCELLANEOUS SOCIETIES											
23 ABC TAXIS	25	3	253	1	0.40%	21	67	11	16	40	145.45%
24 BALLYMACHUGH	291	1	28	7	25.00%	220	241	240	0	1	0.00%
25 CO-OP TRAVEL	9	7	2266	16	0.71%	4	398	107	0	291	0.00%
26 CORK NEW POTATOES	23	0	278	0	0.00%	0	25	17	8	0	47.06%
27 COUNTRY MARKETS	12999	2	1357	-2	-0.15%	19	154	121	5	28	4.13%
28 IFAC	12055	126	3698	407	11.01%	605	3632	2055	315	1262	15.33%
29 IRISH DAIRY RECORDS	\$ 27	N/A	115	13	11.30%	1	137	30	0	107	0.00%
30 IRISH FARM CENTER (1992)	\$ 12	N/A	369	-2	-0.54%	1409	1497	736	258	503	35.05%
31 IRISH VENISON CO-OP	100	2	N/A	N/A	N/A	193	249	44	57	148	129.55%
32 IVERAGH TURF CUTTING	347	N/A	126	-24	-19.05%	205	311	295	0	16	0.00%
33 NAT. CO-OP FARM RELIEF	28	4	248	3	1.21%	148	359	208	41	110	19.71%
TOTALS	43808	644	42777	1086	2.54%	10278	28427	18715	1469	8243	7.85%

\$ Estimate

N/A Not Available

Tourism/Rural Dev. Co-operative Societies 1994

No. Society	Members	Employees	Trading performance (£'000)			Balance Sheet (£'000)					
			Total Sales	Net Profit	Net Profit as % Sales	Assets Employed		Financed By			% Debt/Equity
						Fixed	Total	Members	Banks	Other	
1 CAVAN/MONAGHAN R.D.	17	4	180	6	3.33%	15	196	42	94	60	223.81%
2 C.C. NA BOIRNE	263	N/A	152	0	0.00%	175	209	178	2	29	1.12%
3 KENAGH COMMUNITY	8	5	48	28	58.33%	16	35	30	0	5	0.00%
4 KERRY COUNTRY HOMES	15	0	3	1	33.33%	0	1	1	0	0	0.00%
5 KILRUSH DEVELOPMENT	N/A	N/A	0	-1	N/A	6	6	-1	6	1	-600.00%
6 NORTH LEITRIM GLENS	N/A	N/A	0	-1	N/A	0	1	1	0	0	0.00%
7 SLIEVE FEILIM	48	1	5	2	40.00%	8	10	-1	0	11	0.00%
8 WEST CLARE DEV.	247	3	645	2	0.31%	125	159	-16	72	103	-450.00%
TOTALS	598	13	1033	37	3.63%	345	617	234	174	209	74.36%

§ Estimate

N/A Not Available

Summary of Statistics 1994

	TOTAL	DAIRIES	MARTS	WHOLESALE	FISHING	TOURISM RURAL DEV.	OTHERS
MEMBERS	180,527	87,665	47,365	89	1,002	598	43,808
EMPLOYEES	28,852	25,884	1,037	938	336	13	644
TRADING PERFORMANCE (£'000)							
TOTAL SALES	7,114,130	5,801,155	708,341	520,010	40,814	1,033	42,777
NET INCOME	147,312	132,438	1,444	12,532	(225)	37	1,086
NET INCOME AS % OF SALES	2.07%	2.28%	0.20%	2.41%	-0.55%	3.63%	2.54%
BALANCE SHEET (£'000)							
FIXED ASSETS	1,649,406	1,553,630	22,833	58,442	3,878	345	10,278
TOTAL ASSETS	3,248,585	2,989,405	44,298	175,178	10,660	617	28,427
MEMBERS FUNDS	1,285,455	1,177,115	28,364	55,334	5,693	234	18,715
BANK BORROWINGS	843,210	826,782	4,893	7,216	2,676	174	1,469
OTHER	1,119,818	985,508	10,939	112,628	2,291	209	8,243
% DEBT/EQUITY	65.60%	70.24%	17.25%	13.04%	47.01%	74.36%	7.85%

Policy Development Division

GATT

In connection with the detailed rules for implementing the GATT agreement, ICOS held a number of consultative meetings with dairy co-operatives. Following these, ICOS presented proposals to the Commission on the preferred implementation system. In September, ICOS held a very effective one day seminar on GATT Implementation in the dairy sector which was addressed by Mr Toon Leenders, the Commission's Deputy Head of the Dairy Division.

ICOS lobbied strongly at national and European level to ensure that the GATT implementing rules are as flexible as possible to ensure that the European industry can take full advantage of the possibilities allowed under GATT. In particular, ICOS pressed strongly for transitional measures which allowed significant quantities of subsidised exports to leave the EU after the 1 July 1995 cut off date but which were not counted as part of the Year 1 GATT commitments.

Aside from the lobbying and seminar activity, ICOS provided regular updates to dairy co-operatives on the implementation of the new system, rule changes and a monthly monitor on the quantities utilised under the GATT import and export commitments. This information was provided by fax, in circulars and in the monthly newsletter.

Market Management

During 1995, the EU Commission reduced export refunds in the dairy sector (as above). The ICOS lobbied strongly against these reductions. In the early part of the year ICOS representatives met Commissioner Fischler and it was put clearly to the Commissioner that an undertaking must be given by the Commission to increase refunds, should market prices weaken. Later in the year when the Commission were reducing refunds in an effort to limit the level of EU

exports, ICOS argued that alternative mechanisms should be considered as a means of meeting the EU's Year 1 GATT Commitments. The continuous export refund reductions posed particular difficulties for businesses which are trading in this environment of uncertainty, in view of the need for exporters to agree contracts well in advance for lengthy supply periods.

During the year, the Commission also used the opportunity to reduce a range of other

Export Refund Prices (Adjusted to 1995 Green ECU Rates)							
ECU/100kg	01/01/95	30/01/95	28/02/95	30/03/95	30/04/95	30/05/95	30/06/95
SMP Export Refund	72.45	70.28	70.28	70.28	70.28	68.00	68.00
WMP Export Refund	126.18	117.90	117.90	117.90	117.90	106.64	106.64
Butter 82% Export Refund	193.20	181.13	160.00	160.00	160.00	160.00	160.00
	30/07/95	30/08/95	30/09/95	30/10/95	30/11/95	31/12/95	
SMP Export Refund	60.00	60.00	60.00	60.00	60.00	54.00	
WMP Export Refund	103.21	103.21	103.21	103.21	103.21	103.21	
Butter 82% Export Refund	160.00	160.00	160.00	160.00	160.00	160.00	

dairy supports. In particular, supports for casein production and for the use of butter in pastry and ice-cream products were severely reduced. ICOS has requested an increase in these supports to offset weakening returns from markets and to prevent alternatives displacing these products from current uses.

During the year the ICOS issued reports to dairy co-operatives on the Dairy Management Committee meetings which were generally held every two weeks during the year.

Price Package 1995/96

The 1995/96 Price Package was finally agreed after a marathon three-day-long Agriculture Council meeting in June. The Commission had proposed to reduce the intervention price for butter by 2% which was opposed strongly by ICOS. The Council rejected the proposal and there was no change in the butter intervention price. The Price Package also established a 34% protein threshold for SMP destined for intervention.

Commission's White Paper on the Future CAP

During 1995, the Commission also published a White Paper on further adjustment of the CAP. These proposals were largely drawn up with a view to adjusting the CAP to take account of a further enlargement of the EU. A gradual lowering of prices to be offset by direct income payments would, according the Commission, ease the accession of the Central and Eastern European Countries.

Reacting the Commission's White Paper, ICOS insisted that agricultural incomes must be maintained between now and the year 2000 and that adequate financial provision be made to cater for a newly enlarged Europe. The ICOS has initiated a detailed consultation process with dairy co-operatives concerning the pressure for change in the dairy regime which will result from the next GATT negotiations and the future enlargement. This process which continues in 1996 will lead to a detailed ICOS policy position.

Dairy Newsletter

During the year twelve issues of the Newsletter were issued on a monthly basis. The Newsletter provides regular reports on the key policy developments which affect the dairy sector. The range of issues covered include dairy support changes, GATT implementation, enlargement concerns, agrimonetary and currency changes, technical proposals, changes concerning product definition such as yellow fats, waste and

pollution controls, quota issues, health and hygiene rules and other legislative changes.

Central and Eastern European Consultancy

The development of a consultancy service in Central and Eastern Europe was continued during the year. In particular work continued on projects in Poland and Russia and this provided employment opportunities for a number of Irish personnel with co-operative backgrounds. This activity also provided an opportunity for establishing good contacts with people in the Ministries for Agriculture and in co-operatives in countries which may become members of the European Union in the not too distant future.

Dairy Committee

During 1995, the Dairy Committee met five times under the chairmanship of Mr. Ted O'Mahony and the Hygiene Sub-Committee met on four occasions. In addition, the Quota Sub-Committee met on five occasions and played a major role in presenting a co-operative perspective on the new quota legislation and related issues.

Hygiene Regulations

Towards the end of 1995, the ICOS and the dairy co-operatives received copies of the draft Statutory Instrument adopting Council Directive No. 92/46, which covers the European Communities (hygienic production and placing on the market of raw milk, heat treated milk and milk based products) Regulations.



Members of the Policy Development Team.

The actual Statutory Instrument came into operation on 15th January 1996 and applies in lieu of the provisions of the Dairy Produce Acts 1924 to 1984, the Creamery Acts 1928 to 1934 and the Milk and Dairies Acts 1935 to 1956.

However, a major area not finalised in 1995 is the testing regime for cell counts. Currently it is anticipated, but not confirmed, that a co-efficient will apply to reflect the seasonality of production. This was the original ICOS submission to the EU Commission in 1990. The Department confirm that the break in supply clause will remain an integral part of the testing regime.

Dairy Hygiene Grants

During 1995, the ICOS hosted four regional meetings attended by the local Dairy Produce Inspectors, the Farm Development Services and Co-operative representatives. The purpose of the meetings was to have a common understanding of the grant aid requirements and also the requirements for registration at farm level. With the common interpretation a dairy farmer needing to upgrade his facility for registration should (if under 40,000 gallons quota limit) automatically qualify for grant aid.

The ICOS also urged the Minister to establish a separate fund within the structural funds for the Dairy Hygiene Grant Scheme as it was noted that the delay in finalising the interpretation and the conveyance of this interpretation to the local FDS office, resulted in a slow uptake of the Dairy Hygiene Grants. The ICOS alerted the Minister to the fact that many farmers may be disappointed as the funds could be utilised for other schemes such as the REPS and the control of farmyard pollution schemes.

October 1995 saw the completion of the ICOS Cooler Grant Scheme. In total three very successful schemes were administered by the ICOS, with a total funding of over £13 million being made available to over 7,000 dairy farmers for the installation of new cooling facilities or the upgrading of their milking machine.

Subsidy for Restructuring Milk Quotas

The ICOS actively supported the establishment of a subsidy for the purchase of restructured quota in the 94/95 and the 95/96 quota years. In addition, the ICOS requested the Department to

ensure that any residue from the fund is made available from the restructuring scheme in the quota year 96/97 and has also requested the Department to explore every possibility that a quota subsidy from the structural funds can apply for the remainder of the life of those funds.

Quota Legislation

Major developments in the quota legislation were recorded in 1995. Chief among those was the establishment by Statutory Instrument (S.I. No. 266 of 1995) by the Minister for Agriculture Food and Forestry of the European Communities Milk Quota Regulation, which replaces Statutory Instrument number 70 of 1994. The new Statutory Instrument as well as contained many small and detailed modifications to the original Statutory Instrument as well as major changes concerning the concept of ring fencing and the establishment of a group of purchasers within the quota regime and these were welcomed by the ICOS.

The ICOS Dairy Committee and Quota Sub-Committee, having consulted with dairy co-operatives, finalised a submission which was sent to the Department of Agriculture Food and Forestry on the review of the Milk Quota Regime as operated in Ireland. The major modifications sought by the ICOS were an extension to the priority quota bands; a specific allocation to each priority category for temporary leasing and re-structuring, continuation of the subsidy and modifications to the new entrants criteria. In addition, the ICOS supported a procedure whereby special allocations granted within particular co-op areas which were surrendered under the re-structuring scheme would be re-allocated within that co-operative area or retained as flexi milk in the co-op thereby maintaining the quota in a geographical area. In regard to butter fat the ICOS proposed, as they had done in 1993, that the butter fat factor should be applied on a year in arrears basis.

VAT on Temporary Leasing

A major achievement during 1995 by the Quota and Dairy Sub-Committees was the finalisation of negotiations in regard to VAT on Temporary Leasing. By late May 1995, a satisfactory outcome was concluded with the Revenue Commissioners and the Department of

Agriculture Food and Forestry. Those negotiations confirmed the position as

- a. A co-op which operates a temporary leasing scheme does so as agent of the Minister for Agriculture Food and Forestry and as such is not a taxable person for VAT purposes in regard to those transactions. As such, the co-op will have no liability in respect of quota which they lease on from the pool but they will also have no recovery rights in respect of VAT charged to them by taxable lessors.



- b. In regard to registered milk producers, they will be obliged to account for VAT at 21%. The onus is on the registered farmer to raise the VAT invoice. The VAT charged by the registered producer must be carried as a cost by the co-operative.
- c. Flat rate farmers who lease large quotas yielding a rental value over £20,000 lose their flat rate status and must charge VAT which is not recoverable by the co-operative except through an administrative charge.

Temporary leasing income and other non farming income for the purpose of calculating the £20,000 flat rate exemption status are not taken on an aggregate basis.

National Co-operative Marts Committee

During 1995 the NCMC met on three occasions, together with meetings of the Marts Administration Committee, and also regular meetings of Mart Managers.

Messrs. Ted Hunt (Golden Vale Marts) and Laurence Carroll (Kilkenny Mart) were elected Chairman and Vice Chairman

respectively at a meeting of the full Committee held on July 27th.

The Marts sector experienced a further downturn in Turnover to an estimated £678 ml compared with £707 ml in 1994, (i.e. -4.10%) This setback was largely due to reduced stock numbers under all the main headings.

Adult Cattle	-	- 5.58%
Sheep	-	- 8.55%
Calves	-	- 5.52%

During the year the Committee defended the interests of its members, and generally assisted with developments on a variety of key issues such as VAT Declarations, Sheep Movement Controls, TB Scheme, Sheep Scab, Animal Welfare, Cattle Identification, Suckler and Ewe Quotas, FEOGA Grants, Co-operative Taxation etc.

VAT Declarations

Following a meeting with Revenue Commissioners in Lansdowne House on January 11th, the Committee made a submission to Revenue making the case for total exemption for Marts from the VAT declaration provisions for flat-rate farmers. This was followed by a meeting with Minister for Agriculture Ivan Yates T.D. in Agriculture House on February 15th, and a General Meeting of Marts in Portlaoise on February 20th. A number of major concessions were secured, and the VAT declarations came into force on March 1st. The Committee remains convinced that VAT declarations serve no useful purpose in the context of the Livestock Marts Sector.

Cattle Identification and Registration

Regular Meetings were held with Department of Agriculture personnel in Agriculture House in an effort to secure an industry-wide consensus on the new calf tagging and registration arrangements due for implementation on January 1st '96. The ICOS delegation made a strong case for plastic tagging with no overlap between the new tagging arrangements and the long standing metal tagging system, and also a single animal identification document covering both disease status and beef premia status of animals.

Invitations to tender for the supply of tags and for the service of calf registration were

circulated to all interested parties in July. The closing date for submitting tenders was September 20 and we are pleased to report that two Co-operatives - Mullinahone in the case of the ear tags (i.e. Allflex), and South-Western Services in the case of calf registration - were granted two-year contracts by the Department of Agriculture.

The new calf identification arrangements will proceed in March/April '96.

Sheep Movement Controls

Meetings were held with Department of Agriculture personnel to examine the implications of Directive 92/102 in the sheep sector due for implementation on January 1st '96. The Co-operative Mart delegation sought a system which would be both workable and also result in the minimum of disruption for Mart business. The Department of Agriculture agreed to a simple and straightforward system for buyers in Marts using the existing invoicing system, and to gradually introduce the new requirements in the three month period January/March '96. It was further agreed that the sole responsibility for Marts would be in relation to the handling and storage of the Movement Certificates for a three year period.

Bovine TB Scheme

The implementation of the EU backed TB programme, with provision for the rotation for herd testing between veterinary practices, was announced by the Minister for Agriculture Ivan Yates TD in July. It became immediately evident that the new Scheme would not have the wholehearted support of the IVU and veterinary practitioners on the ground. This development posed a serious challenge for livestock producers planning to sell cattle in the Autumn period. Meetings were held with Department of Agriculture officials in Agriculture House for the purpose of achieving a workable approach to the problem, culminating in a meeting of Co-operative Marts in Portlaoise on August 30th involving Department of Agriculture officials.

A new modus operandi was agreed, which was circulated to all Co-operative Marts, and had the desirable result of securing the testing programme for the sale of stock up to the end of the year.

Concurrently, the Minister of Agriculture announced that he was planning a total review of the TB Scheme for '96 and future years, with the emphasis on greater participation and involvement by herdowners in the operation of the Scheme.

The Minister's proposals were unveiled at meeting of the TB forum held on November 22nd. The main provision relevant to Mart business was the dropping of the pre-movement testing for sale of cattle within the State proposed for April 1st '96.



Animal Welfare

The Committee participated in meetings of the Livestock Industry Forum held in Dublin for the purpose of balancing the public debate on issues relating to the transportation of livestock, with particular reference to live exports to Continental destinations. This Group also met with representatives of World Compassion in Farming.

On April 26th the Minister for Agriculture announced new Regulations governing the live export trade generally, and on October 31st new arrangements relating to Third Country markets were announced, which were welcomed by the industry generally.

Conferences and Meetings

The 25th Annual General Meeting of Co-operative Marts was held in Portlaoise on April 20th. Speakers reviewed the presentation and handling of sheep in Marts and also Animal Welfare issues. In addition, a two day Seminar for Managers was held on June 8/9th in the Court Hotel Killiney.

Participation in AEMB

ICOS was honoured in the appointment of Mr Michael O'Dwyer as President of the European

Association of Livestock Marts (AEMB) at the General Meeting in Italy on April 27/28. During the year AEMB approved a revised Code of Practice for Animal Welfare in Livestock Marts.

Financial and Operational Issues

During 1995, Marts in conjunction with Teagasc held meetings and demonstrations on pre-sale management of weanlings which proved very successful. Further representations were made on the need to revise and update the Conditions of Sale for Livestock Marts, and also to reduce the merger requirements for Co-operative Marts to a 50% majority. The Programme for FEOGA Grant Aid for the Marts sector continues to operate, and a number of applications were approved by the Department of Agriculture for capital investment programmes. Individual Co-operative Marts continued to operate 60 day blood tested sales for Brucellosis in the case of breeding stock.

Study Trip to England

A Study Group visited a number of Livestock Markets in the English Midlands in early July, including Banbury. Following the trip, a Report was circulated to interested Co-operative Marts focusing on the handling and presentation of sheep in Marts.

Animal Health Committee

During 1995, the Animal Health Committee met on four (4) occasions under the Chairmanship of Mr. John Duggan.

Bovine TB Scheme

Regular meetings of the TB Forum were held in the Spring and Autumn periods. The main focus of the Forum's work centred on the implementation of the new EU backed TB programme. At the request of the Minister for Agriculture the Committee submitted its views on the partial privatisation of the TB Scheme for the '96 season. The Committee submission included the following:

- a. Herdowners to take full responsibility for annual routine testing of all T.B. free herds.
- b. A licence to trade to be issued by the Department of Agriculture to each participating herdowner.
- c. The Exchequer through the Department of Agriculture to retain full responsibility for the funding and operation of all other aspects of the Scheme.
- d. Bovine Disease Levies to be reduced to take

full account of the new situation.

- e. Fees to be charged by Vets for TB testing to take full account of the cost problems to small and medium sized herdowners.

At a meeting of the TB Forum held on November 22nd, the Minister announced his proposals for a revised partial privatised TB Scheme.

Subsequently, ICOS supported in principle the Minister's proposals with a number of issues to be resolved in the TB Forum scheduled to come into existence early in 1996.

Brucellosis and Milk Ring Testing

Revised fees payable to Dairy Co-operatives for milk ring testing were agreed with the Department of Agriculture covering the 3 year period 1995/97 as follows:

A figure of £2.04p per test, or a maximum of £8.16 per herd (i.e. an increase of 10%)

Animal Remedies Regulations

The Animal Health Committee still awaits the implementation of the new Animal Remedies Regulations, and remain confident that the views of ICOS and Co-operatives will be taken fully into account. This applies particularly to the sale of intramammary and anthelmintic products through Co-operative retail outlets operating under Merchant Licences.

During the year Co-operative Animal Health Ltd (CAHL) announced the introduction of training programmes for Co-operative sales personnel involved in the retailing of veterinary medicines. The training programmes will be operated in conjunction with ICOS Ltd.

Sale of OP Sheep Dips

ICOS participated in the work of Animal Plant and Health Association (APHA) of FICI, in launching a training programme covering personnel involved in the retail sale of OP Sheep Dips in the '96 season. This programme is now proceeding as planned.

AHDA Conference

The Secretary of the Committee with CAHL representatives, took part in the Animal Health Distributors Association Conference held in Leicestershire in January, and the Committee continues to work closely with AHDA on issues of mutual concern at Brussels level.

Engineering Services

The engineering section acted as project managers for nineteen developments during the year, involving some or all of the following activities:

- Preliminary report and feasibility study
- Site and building surveys
- Sketch plans and cost estimates
- Applications for planning permission and fire safety certificates
- Tendering
- Supervision of work and adjudication on contractors' claims

Four projects were started and three completed, the remainder being still at the planning stage.

The livestock marts have continued the improvements being made in recent years in both customer and animal comfort and general efficiency of throughput. Particular attention has been given to customer safety and reducing injury claims. A number of marts have put in hand plans to move from the centre of towns to the outskirts, thereby alleviating traffic and waste handling problems.

ICOS also assisted in the processing of grant claims for a number of marts.

Stores and shops have also been upgraded and new stores are being built to a very high standard and offering a wide range of services.

The Waste Management Bill 1995 was published in December and deals with wastes other than air emissions, sewage and sewage effluent, dumping of waste at sea and radioactive substances. It covers such matters as waste management planning, measures to reduce waste, holding collection and movement of waste, recovery and disposal of waste and the procedures for issuing waste handling licences. A licence will not be required to spread non-hazardous farm wastes on land, although written consent to do so will be required from the local authority.

Representation at European Union Level

ICOS has been part of the formulation of European policy by a strong representation in the Commission Advisory Committees and COGECA Working Groups outlined below. In addition, ICOS actively participated in the European Association of Livestock Markets.

- COGECA Praesidium: Messrs M O'Dwyer and J Tyrrell
- Milk and Dairy Products: Messrs M Varley and G Kearns
- Sheepmeat: Mr M Colbert
- Beef: Messrs M Varley and M Colbert
- Eggs and Poultry: Mr A McGrath
- Feedstuffs: Mr W Murphy
- Foodstuffs: Mr M Hickey
- Seeds: Mr G Griffith
- Agricultural Structures: Mr S O'Donohoe
- Oilseeds: Mr J Rice
- Fisheries: Mr M Lochrin
- Agritourism: Mr S O'Donohoe
- Legal Questions: Mr G Tierney
- Eastern Europe/ECORD: Mr M Varley
- CEPFAR/Training: Mr S O'Donohoe
- Advisory Committee on Commerce Distribution: Mr G Tierney
- Permanent Representative in Brussels: Mr B Foley
- European Association of Livestock Marts: Messrs M O'Dwyer and M Colbert
- Animal Breeding: Mr B Eivers
- Veterinary Matters: Dr S Crowley

Member Development Division

Education and Training

Director Training:

Demand for Director Development Programmes continues to expand customised programmes were designed and delivered in ten co-operatives in 1995. In addition a four day intensive training programme for new directors is now an annual feature of the ICOS training calendar. A welcome trend in the 1995 programme was the growth in demand from co-operative livestock mart societies.

Leadership Training:

This years Leadership Training Programmes saw an emphasis by a number of co-operatives on the provision of training programmes for their Advisory Committees. These programmes were designed and planned by the Member Development Division and delivered on a joint basis with the sponsoring co-operative involved.

It remains a priority of the Division to offer comprehensive programmes for young farmer members and members of advisory and regional committees. The planned approach by a number of co-operatives who have committed themselves to a cycle of co-operative training programme over a number of years continues to be promoted by the

Division and some progress in this regard can be reported for 1995.

A series of one day inputs on aspects of co-operative business were provided on a joint basis by the Division and local co-operatives to a number of TEAGASC Green Certificate Courses.

CEPFAR:

Two meetings of the Programme and Guidance Committee of CEPFAR [The European Training Centre for Farming and Rural Life] were attended in Brussels. Arising from these meetings CEPFAR planned a series of four European Seminars and three Regional Seminars on both co-operative and farming topics. The major co-operative seminar for 1995 was the European Conference on Agricultural Co-operatives held in Oxford, England which was attended by six co-operative delegates from Ireland.

1995 National Conference:

"Co-operatives Adapting to New Agricultural Policies" was the theme that attracted over 200 delegates to this years National Conference. Mr Pdraig Flynn, EU Commissioner for Employment and Social Affairs was the keynote speaker. The conference permitted delegates to



Members of the Member Development Team.

examine a number of change issues affecting co-operatives such as consumer purchasing trends, EMU implications for co-operatives, services to members, the outlook for the meat and livestock sector.

Dr. Henry Kennedy Memorial Lecture:

Mr Michael Dowling, Secretary, Department of Agriculture delivered the 1995 Dr Henry Kennedy Memorial Lecture entitled "CAP Reform into the 21st Century" in which he traced the evolution of CAP reform process to date and provided his audience with an analysis of likely future developments in CAP reform .

Plunkett Award for Co-operative

Endeavour:

Ba e Micheal O Ceadagain, cathaoirleach Comharchumann Chleire Teo, Oilean chleire, Co Corcai a gnothaigh duais Phlunkett i 1995. Bronnadh an duais air de bharr an sar obair deonach a rinne se le fiche cuig blian anuas ag forbairt achmhainni nadurtha an Oileain chun fostaiocht a chruthu.. Comh maith le sin bhi dluth bhaint aige le solathar coras aibhleise , coras uisce agus serbhais farantoireachta don oilean

Rural Development and Agricultural Structures:

Leader:

The ICOS Rural Development Committee acts as a catalyst for co-operative involvement in rural development initiatives in general and LEADER in particular. It provides a forum for exchange of views on LEADER and also a source of general information and advice to co-operatives dealing with rural development issues. Under the LEADER II programme the number of LEADER groups has been expanded from sixteen to thirty four. Co-operative involvement in and support for the LEADER groupings at local level was substantial under LEADER I and has involved an expanded commitment under LEADER II. This support has come by way of direct capital support for the drafting of business plans, the investment of executive and board members time in managing LEADER and the provision in many instances of significant funding to be availed of as matching private funding by prospective project promoters.

**Area Partnership Companies/
County Enterprise Boards**

In addition to its commitment to promoting LEADER initiatives the Rural Development Committee has responsibility for co-ordinating the response of ICOS and it's co-operatives to other local development initiatives such as Area Partnership Companies and County Enterprise Boards. With an integrated area base approach these initiatives focus on social , training and enterprise needs in rural catchments. Co-operatives are assisted in determining an appropriate response as to their involvement in these projects and ICOS along with the other farm organisations has a responsibility as a social partner to nominate representatives to the boards of these organisations.

**Operational Programme for Agriculture
Rural Development and Forestry**

Each of the operational programmes designed to implement the expenditure of funds under the Community Support Framework is answerable to a national monitoring committee. ICOS has a nominee on the Monitoring Committee for the Operational Programme for Agriculture, Forestry and Rural Development. The particular role of the Monitoring Committee is to advise and offer opinions on the effectiveness with which Moines allocated to different measures is being expended In addition to a representative at national level ICOS has appointed nominees to seven Regional Operational Committees which work under the aegis of the Regional Authorities. The Rural Development Committee co-ordinates the activities of these nominees and receives progress reports from their nominees from time to time.

**EU Advisory Committee on
Agricultural Structures:**

The EU Advisory Committee on Agricultural Structures meets in Brussels twice a year. Through our EU organisation COGECA, it provides ICOS with an opportunity to discuss at first hand with Commission Officials structural policy and programme measures concerning agricultural and rural development.

As a number of our affiliated co-operatives are active participants in the Afforestation Schemes, the Rural Environment Protection Scheme

(REPS) and are directly or indirectly involved in structural measures relating to Marketing, Farm Improvement and Land Policy these are issues on which information is disseminated and policy positions adopted by the Rural Development Committee.

Co-operative Rural Tourism:

Rural Tourism represents an area of growing opportunity for many farm families in rural areas. ICOS at national level through the Rural Development Committee and many of our co-operatives at local level have been strong supporters of new initiatives in this area. The main focus of effort has been in the form of active support and involvement in the Rural Community Tourism Co-operative Society Ltd. This co-operative which has the support of all the farm organisations was successful in 1995 in being awarded LEADER funding for a five year period.. This federal co-operative which looks after the marketing and development interests of sixteen individual local tourism co-operatives is targeted to service twenty five co-operatives by 1999 and is showing rapid expansion in terms of bednight and self catering sales.

Cross Border Contacts

The committee organised a cross border programme in October of this year involving a series of contact meetings and visits to enterprise projects in Cavan , Monaghan, Tyrone and Fermanagh. In addition to meeting with our counterparts in UAOS the committee met a wide cross-section of rural development agents on both sides of the border. Arising out of this contact there have been subsequent bilateral meetings on specific project proposals and the possibility of funding from Inter-reg or under the Delors Peace Initiative is being explored.

Irish Milk Quality Co-operative Society Ltd

The imminent publication of new ISO standards for milking machines and milking machine components was the subject of much discussion by the Board of the Irish Milk Quality Co-operative Society Ltd [IMQCS] in 1995. In addition to its role in training milking machine technicians and in the management of the IMQCS National Register of Certified Milking Machine Technicians, IMQCS has in the past being involved in modifying and updating existing

milking machine standards. Because of differences of opinion within the milking industry in Ireland as to the suitability of the new ISO standards, IMQCS has not to date been in a position to provide much needed advice to its members as to what will constitute an appropriate standard for milking machines and components from 1996 onward. It has however highlighted the importance to farmers and the industry as a whole that this matter be clarified urgently and is endeavouring itself to achieve such clarification. The Member Development Division of ICOS provides the secretarial and management input for this co-operative.

HUMAN RESOURCES:

Review of 1995

The Programme for Competitiveness and Work (PCW) entered into by the three social partners, the Government, the Employers and the Unions, has proved to be quite effective. 1995 continued to be a peaceful year on the Industrial Relations front. The economy appears to be on an upswing with an increase in employment indicated. However, the President of SIPTU, the largest single union in the country has sounded a warning about a further national agreement. He stated that the "era of partnership" was over. This could be merely the opening of a negotiating stance for next years' talks. However, it is clear that unless the interests of each of the three social partners are taken into account, a further national agreement is unlikely. Talks on such would be due to begin during the last months of 1996.

Concern has been expressed, during 1995, concerning the introduction of E.U. Directives on Annual Leave, Working Hours and Works Council. The Industrial Relations Advisory Committee (IRAC) has been looking at these Directives and will continue to monitor their application during the coming months. With the strength of the Punt against Sterling, any increase in production costs which are not shared by the United Kingdom (which has opted out of the Social Charter) could be serious for the Irish Dairy Industry.

Industrial Relations Advisory Committee:

The IRAC met four times during the year. Various items were discussed and a submission was sent to the Department of Enterprise and Employment concerning the Departments

discussion paper on annual leave entitlements. The Committee expressed its concern at certain aspects of the situation and has asked the Department to clear up the ambiguous Public Holiday legislation. A study tour was also organised to Wisconsin, USA, to examine management techniques and practices, to look at wage rates and conditions of employment and to establish at first hand, valuable contacts. The trip was considered very successful.

Member Relations

Preparation of Rules for Co-ops

In the year under review the division was involved in complete amendment of Rules for three Societies and commenced work on complete amendments for a further two affiliated Societies. As part of the preparation of the new Rules a complete review of the representation structure of these societies was carried out. Another three Societies were assisted in the preparation and registration of partial amendments to their Rules. The Division also assisted with the registration of co-operative societies for a wide variety of groups particularly in the fishing and fish farming areas.

Co-operative Membership and Shareholding

Work continued during the year with the committees of affiliated societies in reviewing and developing policies on, co-op membership, updating of the share registers, bonus share issues, and redemption of shares. While in many societies, substantial progress has been made with committees adopting a



Visit of Fine Gael MEP's to the Plunkett House.

strict membership policy and the commencement of the issuing of bonus shares based on trade, in many cases the task of updating the Share Register is proving slow and tedious. Consequently, the goal for many Societies of having the Society owned and controlled by its user members is still some distance away.

As part of the process in assisting Societies in updating their share registers the Division has carried out a review of the procedures and forms to be used for the transmission or redemption of shares of deceased members.

Attendance at Members Meetings

All members of the Division continue to attend as a matter of routine all annual general meetings, committee and other meetings of members as requested to do so.

National Pig Producers Society Ltd

The Division continues to provide Secretarial services to this society. The work of the Society is mainly the dissemination of information among its members particularly at meetings which are held quarterly and at a pig production Seminar held in April 1994 which was attended by approximately ninety delegates.

Irish Timber

Growers Association:

The division has provided a Secretarial and Management service to the Irish Timber Growers Association on a consultancy basis since 1992. With many of our co-operatives showing an expanding interest in servicing different aspects of this sector the work being done by ICOS in this area is complimentary to the activities of these co-operatives.

Co-operative Forestry

The Western Forestry Co-operative Society has completed the setting up of 20 former forestry producer co-operatives in Western and North Eastern counties. With the help of funding under the Operational Programme for Agriculture, Rural Development and Forestry, it is in the process of making these new co-operatives functional.

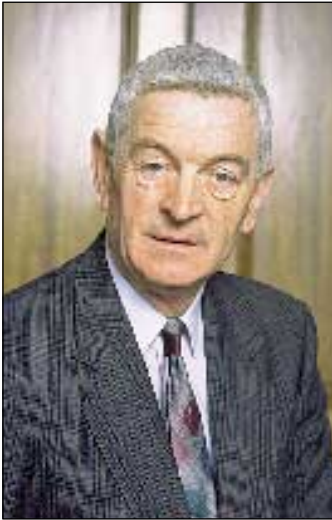
There is a major organisational job in encouraging the release of the areas of

marginal land present on almost every farm into forestry and to group these into viable well laid out blocks. Involved in this there is a close liaison with communities, farming organisations and the statutory rural development bodies, to ensure that the afforestation programme is a positive element of overall community development programmes and compliments rather than substitutes for existing farming enterprises.

Farmers need objective advice and a complete service back-up to make informed decisions on afforestation, to actually

establish woodland and then to optimise the returns from such woodlands. In the coming season there will be 13 development officers (8 full-time and 5 part-time) to assist farmers (in the 20 co-operatives mentioned) in this regard. Nine of these officers are professional foresters. Overall, their role will be to promote planned farm afforestation and co-ordinate the activities of all relevant statutory and voluntary development agencies within each forestry co-operative area. It is essential that every farm woodland owner should be a member of his local forestry co-operative.

Irish Foundation for Co-operative development



*Malachy Prunty,
Director IFCD.*

During this past year the work of the Irish Foundation for Co-operative Development has continued to be concentrated in Tanzania, but a new project has also been set up in Uganda. The experience of the Foundation in the promotion of a self-help approach to economic

development in rural areas has been recognised by many other agencies working in Tanzania. IFCD has been contracted to run orientation and leadership training courses for other larger projects.

Tanzania

As previously planned, direct involvement in Tanzania is being phased out when Aidan Gillan finishes his four-year contract with the Foundation. The work of assisting the development of new co-operative structures in all five Districts of the Iringa Region will continue. Two local experts, together with secretarial back-up will continue to be employed by IFCD and a further panel of associate trainers will be available to assist in the organisation of special training and placement programmes.

Aidan Gillan, together with his counterpart, Razak Msangi, have set up a co-ordination unit among people working with co-operatives in all five Districts of the Region. The unit is chaired by the Regional Co-op Officer and comprises all five District Co-operative Officers, the Director of the Regional Co-operative Training Centre and the IFCD Project Manager. This group has already met many times during the past year and promises to be a very valuable springboard and motivating agent for the region.

Because of serious cutbacks in Government spending, the number of paid officials working with co-operatives has been seriously reduced. The total number of such officials working in the Region is now only 22. IFCD has run a series of training courses for these officials and the co-ordinating support unit is intended to provide ongoing contact and exchange of information among the Districts.

During 1995 IFCD provided a total of eight motor-cycles to the Districts, to the Regional Office and to the Regional Training Centre. This has given a major impetus to the work of co-operative organisations in each District. IFCD provided items such as calculators and some office supplies in the District Offices.

There is a total of 112 rural marketing co-operatives which are active in the Region, together with about 40 savings and credit societies. These have been through a process of re-registration and the work of the local Co-operative Officers in each District is to help them develop. This is being done in a number of ways:

- Five co-operatives in each District are being identified and targeted for special attention and assistance. More intensive training/motivational courses are being organised with help from IFCD. These five pilot co-operatives will, hopefully, provide good examples of what can be done.
- Each District is examining the possibility of organising some bulk purchasing system for fertilisers and other inputs for the local farmers. The existing two Co-op Unions in the Region, previously controlled by Government, are totally discredited and farmers need to start their own buying group. IFCD has already pioneered such an organisation in the Iringa District. Advice and some financial assistance has been provided.
- Work has started on developing a market information system for the sale of maize in particular.
- Preparatory work has begun on the holding of a series of workshops.



Mr. Razack Msangi IFCD's new Project Manager at Iringa with secretary Pendo Mtetemela.

During the past year, IFCD has been contracted to organise and carry out certain training programmes for other donor organisations working in the region. The approach to local development taken by IFCD over the years is seen as being very appropriate and other agencies, including the European Development Fund, IFAD and Irish Aid have asked our help in designing their own programmes. The money earned from this work has been used to provide some extra capital items such as motor-cycles.

Uganda

IFCD has already been providing some help to local co-operative development in Uganda for a number of years, mainly through training grants given to other local agencies. We have decided this year to start our own project. Eamonn Henry, who comes from Daingean in County Offaly and has previously worked as a volunteer in Tanzania for three years, started work with the Foundation on 1 October for a two-year contract working in Uganda.

Eamonn has completed a Diploma in Development Studies at Kimmage and brings to his work a great commitment to help in African development in a very practical way. After briefings in the Plunkett House, he spent two

weeks with Aidan Gillan in Tanzania to see the existing work of IFCD before proceeding on to start his work at Kyotera in the Rakai District, which is 58,000 sq. kilometres. IFCD, however, is concentrating on a couple of sub-countries.

Eamonn Henry's task is to establish good contact with some existing local co-operatives and some new groups which are emerging. Already IFCD has good contact through a local development agency, RUDESER, which is involved in a wide range of community based initiatives, including co-operatives, but it is mainly through the Government promotional office known as the

District Co-operative Office that IFCD channels its assistance.

El Salvador

Michael Kelliher, an ex-colleague in ICOS, has gone to work under an APSO funded project in El Salvador in Central America. He is attached to a national organisation which promotes co-operatives in the country.

IFCD has provided Michael with a grant to purchase a computer to assist in this important work. In addition to making his research and programming more manageable and productive, the availability of a computer allows him to teach and demonstrate basic computer skills to his counterpart staff in co-operatives.

Co-operative and other Involvement

IFCD wishes to record its thanks to all those co-operatives which have supported its work during the past year. With this continuing support IFCD will be able to continue and perhaps increase its work in developing countries. In the same way the continued support of both APSO and the Irish Government in the work in Africa is important in achieving success and that support is also very much appreciated.

Financial Services Sector

The provision of grant aid services and the administration of two industry wide pension schemes were once again the central areas of this sections work.

Grant Aid

1995 brought some certainty and structure to the area of grant aid. The two years prior to saw old programmes coming to an end and successor programmes being negotiated. ICOS has continued its service to co-operatives in this area during the year which include the following:

- (i) advice and information on the various sources of grant aid;
- (ii) preparation of grant applications;
- (iii) preparation of claims for the drawdown of funds;
- (iv) monitoring the progress of the application during the decision making process.

Structural funds which are the most important source of funds for the food industry were presented in the form of the Food Sub-programme. This programme was launched in February 1995 with the implementing agencies launching their development plans in the months that

followed. Under the programme considerable scope exists for investment in the areas of food ingredients, prepared consumer foods, cheese, fresh dairy products and beef. Aid can be in the form of capital investment grants, research and development grants, marketing grants or training/employment grants. However to be guaranteed grant aid, innovation must be demonstrated at either product level or in the technology employed. During the year under review grant applications were prepared for cheese, potato and livestock marketing projects. Considerable work was also done in the area of food ingredients. The ICOS is a member of the monitoring committee of the Food-Sub Programme.

The next most important source of funding for co-operatives has been the Fourth Framework Programme. Pre-competitive research is funded under the programme. The division worked with a number of co-operatives during the year on projects under the Agriculture and Fisheries Sub-Programme and the Information Technologies Sub-Programme.

Co-operatives were also assisted during the year with projects outside the above areas. Examples included a pilot and demonstration project at producer/processor level funded by the EU and the recruitment of staff under a technology programme administered by Forbairt. Two member co-operative were aided under different Energy programmes.

Pensions

Two industry wide pension schemes are administered by the division. 1995 was an



Members of the Financial Services Team.

excellent year for pension schemes with average investment returns of 18%. This compares to a 4% decline in the previous year. During the year under review the actuarial valuation of the managers scheme was carried out. The scheme continues to make substantial financial progress. Certain benefit improvements will be introduced for this scheme. For the non contributory members of the workers scheme consideration has been commenced which will lead to all non contributory members being given the option to join the contributory scheme.

ICOS Finances

ICOS has turned in a profit after tax of £2,365 for the year. This compares to a loss of £14,605 in 1994 which was primarily due to the additional expenditure associated with the centenary celebrations. Overall income increased by 4%. This was primarily due to

the increase in affiliation fees. Costs with the exception of wages and salaries have declined relative to 1994 due to centenary related expenditure in that period. Salaries have increased by 4% reflecting salary increases and the cost of an additional member on the support staff on a part time basis.

Other Items

The ongoing role of the financial section in compiling statistics on the industry for publication in this report, among other places, continued during the year. The section also prepared detailed analysis of the accounts of the dairy co-operatives which were made available to those involved.

Detailed analysis of the accounts of livestock marts was undertaken during the year and is being incorporated into the updated marts strategy document.

Staff

Staff

It is with some considerable regret that the Board noted that Mr. Brian Foley had decided to resign from the post of manager of the ICOS Brussels office. He had built up a great reputation with many member co-operatives and the service he provided was

very much appreciated by all who came into contact with him.

Mr. Michael Quigley, who previously worked in the European Parliament, has been appointed as his successor and takes up duty early in 1996.

Obituaries

Ms. Muriel Gahan.

The Board noted with sadness the passing of Mr. Muriel Gahan during the past year. She had been the recipient of the Plunkett Award for Co-operative Endeavour in her 90th year. Almost all of her life had been devoted to the promotion of rural crafts and she was the driving force behind the establishment of Country Markets Ltd. which now has over 75 branches throughout the country. May she rest in peace.

Richard Cogan

It is with deep regret that the Animal Health Committee notes the death of Mr Richard Coogan, a member of the Committee since its establishment. He was also Chief Executive of CAHL having previously been a joint owner of the business when it was privately owned. May he rest in peace.

Revised Co-op Principles of the international Co-operative Alliance

DEFINITION

A co-operative is an autonomous association of persons united voluntarily to meet their common economic, social and cultural needs and aspirations through a jointly-owned and democratically controlled enterprise.

VALUES

Co-operatives are based on the values of self-help, self-responsibility, democracy, equality, equity and solidarity. In the tradition of their founders, co-operative members believe in the ethical values of honesty, openness, social responsibility and caring for others.

PRINCIPLES

The co-operative principles are guidelines by which co-operatives put their values into practice.

1st PRINCIPLE OPEN AND VOLUNTARY MEMBERSHIP

Co-operatives are voluntary organisations, open to all persons able to use their services and willing to accept the responsibilities of membership, without gender, social, racial, political or religious discrimination.

2nd PRINCIPLE: DEMOCRATIC MEMBER CONTROL

Co-operatives are democratic organisations controlled by their members, who actively participate in setting their policies and making decisions. Men and women serving as elected representatives are accountable to the membership. In primary co-operatives, members have equal voting rights (one member, one vote) and co-operatives at other levels are also organised in a democratic manner.

3rd PRINCIPLE: MEMBER ECONOMIC PARTICIPATION

Members contribute equitably to and democratically control the capital of their co-operative. At least part of that capital is usually

the common property of the co-operative.

Members usually receive limited compensation, if any, on capital subscribed as a condition of membership. Members allocate surpluses for any of the following purposes: developing their co-operative, possibly by setting up reserves, part of which at least would be indivisible; benefiting members in proportion to their transactions with the co-operative; and supporting other activities approved by the membership.

4th PRINCIPLE: AUTONOMY AND INDEPENDENCE

Co-operatives are autonomous, self-help organisations controlled by their members. If they enter into agreements with other organisations, including governments, or raise capital from external sources, they do so on terms that ensure democratic control by their members and maintain their co-operative autonomy.

5th PRINCIPLE: EDUCATION, TRAINING AND INFORMATION

Co-operatives provide education and training for their members, elected representatives, managers and employees so they can contribute effectively to the development of their co-operatives. They inform the general public (particularly young people and opinion leaders) about the nature of co-operation.

6th PRINCIPLE: CO-OPERATION AMONG CO-OPERATIVES

Co-operatives serve their members most effectively and strengthen the Co-operative Movement by working together through local, national, regional and international structures.

7th PRINCIPLE: CONCERN FOR COMMUNITY

Co-operatives work for the sustainable development of their communities through policies approved by their members.

ICOS Mission Statement

*To provide leadership for the co-operative movement,
and to promote, develop, co-ordinate,
and represent agri and rural related
co-operatives in the interests of their members.*

Statement of the Society's and the Board's Responsibilities

The Industrial and Provident Societies Acts require the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Society and of the surplus or deficit of the Society for that period. In preparing those financial statements, the Board is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue in business.

The Society is responsible for keeping proper books of account such as are necessary to give a true and fair view of the state of affairs of the Society and to explain its transactions. The Board is responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Board:

President: M. O'Dwyer

Director General: J. R. Tyrrell

Secretary: G. C. Tierney

20 March 1996

Auditor's Report

To the members of the Irish Co-operative Organisation Society Limited

I have audited the financial statements on pages 3 to 8 which have been prepared under the historical cost convention and the accounting policies set out on page 3.

Respective responsibilities of the Board and auditor

As described above, the Society's Board is responsible for the preparation of the financial statements. It is my responsibility to form an independent opinion, based on my audit, on those statements and to report my opinion to you.

Basis of opinion

I conducted my audit in accordance with Auditing Standards issued by the Auditing Standards 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 judgements made by the Board in the preparation of the financial statements and of whether the accounting policies are appropriate to the Society's circumstances consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with

sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In my opinion, the financial statements give a true and fair view of the state of financial affairs of the Society at 31 December 1995 and of its surplus for the year then ended. I have carried out such procedures and obtained such information as I considered necessary.

I found the Society's books, deeds, documents, accounts and vouchers relating thereto, to be correct, duly vouched and in accordance with the Industrial and Provident Societies Acts, 1893 to 1978.

Thomas J. McCarthy
Public Auditor

(Craig Gardner & Co)
Chartered Accountants and Registered Auditors
Dublin

20 March 1996

Accounting Policies

The significant accounting policies adopted by the Society are as follows:

Basis Of Accounting

The financial statements are prepared under the historical cost convention.

Societies' Contributions

Contributions from societies are taken to credit of the income and expenditure account for the year in which such contributions are received and arrears are not included at the year end.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is calculated in order to write off the cost of the fixed assets over their estimated useful lives by equal annual instalments.

Leased Assets

Where fixed assets are financed by leasing agreements which give rights approximating to ownership ("finance leases"), they are treated as if they had been purchased outright at the present values of the minimum lease payments; the corresponding obligations are shown in the balance sheet as finance leases.

The present value of the minimum payments under a lease is derived by discounting those payments at the interest rate implicit in the lease, and is normally the price at which the asset could be exchanged in an arm's length transaction.

Depreciation is calculated in order to write off the amounts capitalised over the estimated useful lives of the assets by equal annual instalments.

The difference between the total rentals under a lease over the amount capitalised is treated as interest, which is amortised to the income and expenditure account over the period of the lease.

Leases other than finance leases are "operating leases" and the rentals thereunder are charged to the income and expenditure account on a straight line basis over the periods of the leases.

Pensions

The pension entitlements of employees are secured by contributions to a separately administered pension fund and these contributions are charged to the income and expenditure account on an accruals basis. Annual contributions are based on regular actuarial valuations.

Deferred Taxation

Deferred taxation is provided on timing differences to the extent that it is expected to become payable in the foreseeable future and any amount not provided is disclosed as a contingent liability.

Timing differences are temporary differences between profits as computed for taxation purposes and profits as stated in the financial statements which arise because certain items of income and expenditure in the financial statements are dealt with in different periods for taxation purposes.

Foreign Currencies

Current assets and current liabilities denominated in foreign currencies are translated into Irish pounds at the rates of exchange ruling at the balance sheet date.

Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable in foreign currency are dealt with through the income and expenditure account.

Income and Expenditure Account

Year ended 31 December 1995	1995 IR£	1994 IR£
Income		
Societies' contributions received	1,068,191	1,022,187
Seminars	20,727	33,901
Management fees	18,073	8,500
Other income (including registration services)	14,854	13,275
Bank deposit interest	643	616
	1,122,488	1,078,479
Expenditure		
Payroll		
Salaries and state insurance, less recoveries	543,317	522,782
Pension scheme premiums and superannuation	109,488	84,494
	652,805	607,276
Travel and services		
Travelling expenses	161,991	153,635
Postage and telephone	51,782	53,722
Printing and stationery	31,168	35,685
Consultancy fees	18,558	17,741
Public relations, education and training	11,266	24,261
	274,765	285,044
Overheads		
Rent, rates, light, insurance and household expenses	81,427	81,949
Subscriptions	41,262	40,752
Depreciation of fixed assets	23,989	31,158
Maintenance and repairs	22,731	35,324
Miscellaneous expenses	15,496	16,048
Professional fees	10,031	10,118
Interest and bank charges	3,091	3,415
	198,027	218,764
	1,125,597	1,111,084
Deficit for year before state grant and taxation	(3,109)	(32,605)

On behalf of the Board:

President: M. O'Dwyer

Director General: J. R. Tyrrell

Secretary: G. C. Tierney

General Revenue Account

Year ended 31 December 1995	Note	1995 IR£	1994 IR£
Deficit for year before state grant and taxation		(3,109)	(32,605)
State grant		11,000	11,000
Surplus/(deficit) for year before taxation		7,891	(21,605)
Taxation	1	(5,526)	7,000
Surplus/(deficit) for year after taxation		2,365	(14,605)
Accumulated deficit at beginning of year		(248,067)	(233,462)
Accumulated deficit at end of year		(245,702)	(248,067)

All income and expenditure arises solely from continuing operations. There were no recognised gains or losses other than those dealt with in the Income and Expenditure Account and the General Revenue Account.

On behalf of the Board:

President: M. O'Dwyer

Director General: J. R. Tyrrell

Secretary: G. C. Tierney

Balance Sheet

31 December 1995	Notes	1995 IR£	1994 IR£
Current assets			
Bank balances and cash		4,283	5,570
Debtors and prepayments	2	114,889	143,488
		119,172	149,058
Investment	3	3,000	3,000
Fixed assets	4	81,989	82,450
		204,161	234,508
Representing capital employed			
Share capital	5	56	53
General revenue account - deficit		(245,702)	(248,067)
Shareholders' deficit	6	(245,646)	(248,014)
Current liabilities			
Bank overdrafts		43,392	49,263
Creditors and accruals	7	183,415	193,259
		226,807	242,522
Finance leases	8	-	-
Loan from the Golden Jubilee Trust Fund	9	220,000	240,000
Deferred taxation	10	3,000	-
		204,161	234,508
		204,161	234,508

On behalf of the Board:
President: M. O'Dwyer

Director General: J. R. Tyrrell

Secretary: G. C. Tierney

Notes to the Financial Statements

1	Taxation	1995 IR£	1994 IR£
	Based on the surplus/(deficit) for the year:		
	Corporation tax charge at 38½% (1994: 40%)	6,000	-
	Deferred taxation charge/(credit) at 30% (1994: 40%)	3,000	(7,000)
	Overprovision in previous years:		
	Corporation tax	(3,474)	-
		5,526	(7,000)
		5,526	(7,000)
2	Debtors and prepayments	1995 IR£	1994 IR£
	Debtors and prepayments	78,889	107,458
	Amount owed by ICOS Services Co-operative Society Limited	36,000	36,030
		114,889	143,488
		114,889	143,488
3	Investment		IR£
	Unlisted investment at cost:		
	At 31 December 1995 and 1994		
	3,000 ordinary shares of IR£1 each in Irish Co-operative Petroleum Limited		3,000
			3,000
4	Fixed assets	1995 IR£	1994 IR£
	Furniture, fittings and equipment	Computer equipment	Motor vehicles
	IR£	IR£	IR£
	Cost		Total
			IR£
	At 31 December 1994	145,113	48,928
	Additions	3,238	11,881
	Disposals	-	-
		148,351	60,809
	At 31 December 1995	148,351	60,809
		148,351	60,809
	Accumulated depreciation		
	At 31 December 1994	91,392	36,711
	Charge for year	10,679	6,228
	Disposals	-	-
		102,071	42,939
	At 31 December 1995	102,071	42,939
		102,071	42,939
	Net book amounts		
	At 31 December 1995	46,280	17,870
		46,280	17,870
	At 31 December 1994	53,721	12,217
		53,721	12,217

Notes to the Financial Statements - continued

4 Fixed assets - continued

Included above are the following amounts in respect of assets which are financed by finance leases and which remain in the legal ownership of the lessors:

	1995	1994
	IR£	IR£
Net book amount at 31 December	491	9,206
Depreciation	8,715	7,086

The estimated useful lives of fixed assets by reference to which depreciation is calculated are as follows:

Furniture, fittings and equipment	10 years
Computer equipment	5 years
Motor vehicles	5 years

5 Share capital

	IR£
At 31 December 1994 - 105 shares of 50p each	53
Shares issued (7 shares of 50p each)	3
At 31 December 1995 - 112 shares of 50p each	56

6 Reconciliation of movements on shareholders' deficit

	1995	1994
	IR£	IR£
Surplus/(deficit) for year after taxation	2,365	(14,605)
Issue of shares	3	-
Shares cancelled	-	(11)
Net movement in shareholders' deficit	2,368	(14,616)
Opening shareholders' deficit	(248,014)	(233,398)
Closing shareholders' deficit	(245,646)	(248,014)

7 Creditors and accruals

	1995	1994
	IR£	IR£
Creditors and accruals	177,415	192,729
Corporation tax payable	6,000	-
Finance leases (note 8)	-	530
	183,415	193,259

8 Finance leases

There are no obligations under finance leases at 31 December 1995 (1994: IR£530)

9 Loan from the Golden Jubilee Trust Fund

This loan is interest free and carries no fixed repayment terms.

10 Deferred taxation

	1995	1994
	IR£	IR£
On accelerated capital allowances at 30% (1994: 40%)	3,000	-

Notes to the Financial Statements - continued

11 Pensions

The Society operates a defined benefit pension scheme covering its employees. These benefits are funded through an external pension scheme which is vested in independent trustees for the sole benefit of employees or their dependants. The Society's contributions to the scheme, charged to the Income and Expenditure Account, are calculated with independent professional actuarial advice. Actuarial valuation of the scheme is made every three years.

On the basis of the latest actuarial valuation as at 22 December 1994 the market value of the scheme's assets was IR£1,000,000. Benefits that had accrued to the members based on service to, and pensionable pay at, the valuation date exceeded the market value of the scheme's assets by IR£242,000. The level of funding was 81% after allowing for expected future pay increases. Contributions to the pension scheme will continue at the actuary's recommended rate, and the variation from regular cost will be charged over the average expected remaining service lives of employees as a fixed percentage of expected future pay. The principal actuarial assumption adopted in the valuation was that, over the long term, the annual rate of return on investments would be 1% higher than the annual increase in pensionable remuneration. The pension cost charged to the Income and Expenditure Account in respect of the scheme was IR£109,488 (1994: IR£84,494).

Actuarial reports are available for inspection by scheme members but are not available for public inspection.

12 Operating leases

Payments under operating leases charged to the income and expenditure account for the year amounted to IR£36,000 (1994: IR£36,000).

The minimum operating lease payments of IR£36,000 to which the Society is committed for 1996 arise in respect of a lease for which no fixed termination period has been specified.

13 Approval of financial statements

The Board approved the financial statements on 20 March 1996.

Schedule of Affiliation Fees

Assessed and Paid for 1995

Affiliation Fees assessed and paid 1995			
as at 31/03/96			
	1995 ASSESSED	1995 PAID	1995% ASSMNT
DAIRY	793,152	793,152	100
MART	151,953	148,757	98
WHOLESALE	55,126	55,126	100
FISHING	6,035	4,280	71
RURAL DEVELOPMENT\TOURISM	1,750	1,565	89
OTHERS	61,277	60,592	99
TOTAL	1,069,293	1,063,473	99

Dairy Societies			
DAIRY SOCIETIES	1995 ASSESSED	1995 PAID	1995 % ASSMNT
AVONMORE	62,226	62226	100
BANDON	20,119	20119	100
BARRYROE	20,873	20873	100
BOHERBUE	6,222	6222	100
CALLAN	5,188	5188	100
CENTENARY	15,521	15521	100
CORCAGHAN	3,654	3654	100
DAIRYGOLD	89,111	89111	100
DRINAGH	25,483	25483	100
DROMBANE	3,373	3372	100
FEALEBRIDGE	5,920	5920	100
GLENVEAGH	11,429	11429	100
GOLDEN VALE	64,201	64201	100
IRISH DAIRY BOARD	56,115	56115	100
KERRY	52,000	52000	100
KILASNETT	700	700	100
KILTOGHERT	12,505	12505	100
LAKELAND	34,687	34777	100
LEE STRAND	9,722	9722	100
LISAVAIRD	20,883	20883	100
MAUDABAWN	1,500	1500	100
MID-WEST	19,237	19237	100
MULLINAHONE	4,955	4955	100
NENAGH	27,142	27142	100
NEWMARKET	13,173	13173	100
NEWTOWNSANDES	5,979	5979	100
NTH CONN. FARMERS	39,714	39714	100
NORTH CORK	13,149	13149	100
SHANNONSIDE	8,758	8758	100
THURLES	8,188	8188	100
TIPPERARY	26,686	26686	100
TOWN OF MONAGHAN	25,334	25334	100
VIRGINIA	5,500	5500	100
WATERFORD	69,155	69155	100
WEXFORD	4,750	4750	100
TOTAL	793,152	793,152	100

Mart Societies			
MARTS SOCIETIES	1995 ASSESSED	TOTAL PAID	1995 % ASSMNT
ATHENRY	7,005	7005	100
BALLINASLOE	5,493	5493	100
BALLYJAMESDUFF	3,736	3736	100
BIRR	3,678	3678	100
CASTLEISLAND	9,568	9568	100
CASTLEREA	3,707	3707	100
CLARE	11,096	11096	100
CORK MARTS	20,314	20314	100
DINGLE	1,043	1043	100
EAST DONEGAL	2,528	2528	100
GOLDEN VALE	18,076	18076	100
GORT	2,812	1000	36
HEADFORD	1,469	1469	100
IVERAGH	1,059	1060	100
KANTURK	2,386	1000	42
KENMARE	1,500	1500	100
KILKENNY	9,021	9021	100
KINGDOM	2,748	2749	100
LEINSTER	3,000	3000	100
MAYO/SLIGO	5,018	5018	100
MID-KERRY	2,607	2607	100
MID-TIPPERARY	3,419	3419	100
MILFORD	1,296	1296	100
NENAGH	4,686	4686	100
ROSCOMMON	5,968	5968	100
TEMPLEMORE	1,450	1450	100
TUAM	4,571	4572	100
WATERFORD/ROSS	2,512	2512	100
WEXFORD	10,187	10188	100
TOTAL	151,953	148,757	98

Schedule of Affiliation Fees

Assessed and Paid for 1995

Wholesale Societies			
WHOLESALE SOCIETIES	1995 ASSESSED	TOTAL PAID	1995 % ASSMNT
COOP ANIMAL HEALTH	10,494	10494	100
IRISH COOP SOCIETY	9,632	9632	100
I.A.W.S.	35,000	35,000	100
TOTAL	55,126	55,126	100

Fishing Societies			
FISHING SOCIETIES	1995 ASSESSED	TOTAL PAID	1995 % ASSMNT
BURTONPORT	585	585	100
C. MUIRINI CEANN TRA	185	185	100
CASTLETOWNBERE	585	585	100
DONEGAL	585	0	-
DUNMORE EAST	585	585	100
FOYLE FISHERMAN'S	585	585	100
GALWAY & ARAN	585	585	100
GREENCASTLE	585	585	100
KILMORE QUAY	585	0	-
MALINHEAD	585	0	-
SOUTH AND EAST COAST	585	585	100
TOTAL	6,035	4,280	71

Rural Dev./Tourism Societies			
RURAL DEVELOPMENT/TOURISM SOCIETIES	1995 ASSESSED	TOTAL PAID	1995 % ASSMNT
C. CONRADH NA BOIRNE	185	185	100
CARAVAN, CAMPING & MOBILE HOME	185	185	100
CAVAN MONAGHAN RURAL DEVELOPMENT	185	185	100
KENAGH COMMUNITY COOP	185	185	100
KERRY COUNTRY HOLIDAYS	185	0	-
KILRUSH DEVELOPMENT	185	185	100
NORTH LEITRIM GLENS	90	90	100
SHANNONVALE	180	180	100
TIPPERARY SLIEVE FEILIM	185	185	100
WEST CLARE DEVELOPMENT	185	185	100
TOTAL	1,750	1,565	89

Other Societies			
OTHER CO-OPERATIVE SOCIETIES	1995 ASSESSED	TOTAL PAID	1995 % ASSMNT
CATTLE BREEDING SOCIETIES			
MUNSTER C.B.S.	520	520	100
NORTH EASTERN C.B.S.	6,474	6474	100
NORTH WESTERN C.B.S.	4,231	4231	100
SOUTH EASTERN C.B.S.	9,943	9943	100
SOUTH WESTERN SERVICES	12,502	12502	100
	33670	33,670	100
STORE SOCIETIES			
CLONLEIGH	500	0	-
INISHOWEN	2400	2400	100
	2900	2400	83
PIG SOCIETIES			
GLEN OF AHERLOW	2,427	2427	100
MAINE VALLEY	920	920	100
NATIONAL CO-OP PIG PRODUCERS	2,000	2000	100
ROUGHTY VALLEY	845	845	100
	6192	6192	100
SPECIALIST BREEDING SOCIETIES			
IR CHAROLLAIS SHEEP	185	185	100
IR. CHAROLLAIS CATTLE	275	275	100
IR. HORSE BOARD	275	275	100
IR. LIMOUSINE	275	275	100
IR. PEDIGREE PIGS	185	185	100
IR. SIMMENTAL	275	275	100
	1470	1470	100
GAELTACHT SOCIETIES			
C. C. CHLEIRE	185	185	100
C. C. INIS MHEAIN	185	0	-
C. C. LEITH THROUGH	185	185	100
	555	370	67
RADIO SOCIETIES			
KILKENNY COMMUNITY RADIO	480	480	100
NTH CORK COMM. RADIO	480	480	100
	960	960	100
MISCELLANEOUS SOCIETIES			
ABC TAXIS	380	380	100
BALLYMACHUGH	185	185	100
CILLCROHAIN	185	185	100
CO-OP TRAVEL	4,000	4000	100
CORK NEW POTATOES	185	185	100
COUNTRY MARKETS	185	185	100
F. B. D.	185	185	100
FARM DEVELOPMENT	570	570	100
FARM RELIEF	950	950	100
IMQCS	6,000	6000	100
IR. DAIRY RECORDS	550	550	100
IR. FARM CENTRE	485	485	100
IR.FARM ACCOUNTS	1,025	1025	100
IR. VENISON	275	275	100
IVERAGH TURF	185	185	100
TASTE OF KERRY	185	185	100
	15530	15530	100
TOTAL	61,277	60,592	99

Minutes of the Annual General Meeting

The 100th Annual General Meeting of the Irish Co-operative Organisation Society Ltd was held at the Berkeley Court Hotel on Thursday 4 May 1995 at 10.30 am.

Attendance

A full list of delegates and visitors can be found at the end of these minutes.

Mr T McCarthy, Auditor of Craig Gardner & Company, together with Mr Maurice Barrett, the Audit Manager, were present as were the Director General and Secretary of ICOS.

Mr W Nagle presided.

Opening of the Meeting

In calling the meeting to order, the President welcomed all of the delegates and in particular welcomed Mr Bill Martin, the President of the UAOS and other representatives of the UAOS. He also welcomed Mr Martin Sisk, the Registrar of Friendly Societies. The President also particularly welcomed the new President elect of Macra na Feirme, Mr Joe Healy.

Notice of Meeting

The Secretary read the notice convening the meeting and also confirmed that a quorum was present.

Standing Orders Committee

On the proposition of Mr M O'Dwyer, seconded by Mr J C Maloney, the Board was appointed to be the Standing Orders Committee.

Minutes

The minutes had been circulated with the Annual Report and on the proposition of Mr T Cleary, seconded by Mr J J O'Brien, the minutes were approved and signed by the President.

Elections to the Council

The Secretary informed the meeting of the results of recent elections to the Council of ICOS. These were:

Creameries (Connaught)	:Mr John Lavin
Creameries (Donegal)	:Mr Lexie Tinney
Marts	:Messrs T J Harty and M O'Dwyer
Miscellaneous	:Mr J J O'Brien

The Secretary also informed the meeting that in the case of the Creameries (South) election, it was necessary to clarify certain matters concerning this election with the ICOS legal advisers. As a result, it was not possible to make an announcement at this meeting of the result. As soon as matters were clarified, the Secretary indicated that the Creameries in the category concerned would be notified. He

also informed the meeting that the candidates concerned had been made aware of the situation.

Adoption of the Annual Report

On behalf of the Board of ICOS, the President introduced the Annual Report and proposed its adoption. In so doing, the President pointed out to the delegates that he was coming to the end of a five year period as President of ICOS. He particularly thanked the members for having given him the opportunity of staying on for the full year of the Centenary celebrations by extending his period of office for one further year through rule amendment.

Mr Nagle traced the developments which had taken place during his period of office and he referred, in particular, to his appointment as President of COGECA, which he took to be an honour for ICOS and not for him personally. Mr Nagle also referred to the work of the Social Partners in Ireland in creating an economic climate which was conducive to growth in the economy. He pointed out that during his period of office, there had, in fact, been two programmes, the first agreed in January 1991 and the second agreed in February 1994. Mr Nagle considered that these agreements were very important for the future of the economy and also provided a very important forum for the Social Partners to meet with one another.

Mr Nagle also commented on the substantial development which had taken place in regard to rural tourism during his period of office. He reminded delegates that ICOS had devoted substantial resources to this area of activity. These resources had been directed at encouraging co-operatives to consider how they could help address the problem of rural decline. He was glad to note and to report that a large number of initiatives had been taken in order to attempt to arrest the rate of rural decline. The President also pointed out that the involvement of ICOS and individual co-operatives in the Leader Programme had been an indication of the commitment of ICOS and its member co-operatives to try to find solutions in this area.

Mr Nagle also referred to the fact that prior to him becoming President, the Board of ICOS had adopted a policy position concerning co-operative shareholding. He was glad to note that during his period of office, many co-operatives had acted on the recommendations contained in that policy position. In particular, an increasing number of co-operatives were issuing bonus shares in relation to patronage and had also introduced programmes of redemption of share capital where farmers had ceased to use the services of the Society. He made the point that there was no solution that was applicable to all co-operatives and this meant that ICOS had to work closely with each individual co-

operative in order to develop a structure and a policy which suited the particular needs of that co-operative. The President also dealt with the question of co-operative taxation. He pointed out that ICOS had made a case that the rate of tax applicable to co-operatives should not exceed 10% of their service and trading activities. Nevertheless the Government had refused to accept the argument on this issue and no special tax treatment was introduced for this type of co-operative.

Mr Nagle also spoke about the work of the Irish Foundation for Co-operative Development, which was established by ICOS to help farmers in less developed countries to use co-operatives to improve their own position. Mr Nagle reported that the direct involvement of IFCD with co-operatives in Tanzania would be coming to an end within the next twelve months. The reason that the involvement is coming to an end is that there is now a core of well trained and committed co-operative leaders in the region of Iringa, which was where IFCD had been active. Many types of pilot schemes had been left behind in Tanzania which can be copied for further co-operative development. The Project Manager, Mr Aidan Gillan, had pioneered a special training of trainers programme at Iringa and this had proved very valuable. The local staff of the project in Iringa are now capable of carrying on the work, but of course IFCD will be available to support that local staff for the next couple of years.

Nevertheless, the President pointed out the main emphasis of the work of IFCD in the future will be in the Rakai District of Uganda. Before becoming involved on a full-time basis, however, the Project Manager from Tanzania and some other people from Tanzania would be running a special training programme in Uganda.

Before concluding his address, the President referred to the close of the Centenary celebrations of ICOS. He indicated that he would like to thank all those who had supported each of the events during the Centenary programme. He pointed out that the objective of the Centenary celebration was to highlight the achievement of co-operatives over the last one hundred years and also their contribution to the Irish economy. Mr Nagle thanked the Board and Council of ICOS and also all of the member co-operatives for their continued support for him during his period of office. He also thanked the Minister for Agriculture and past Ministers as well as the Secretary of the Department of Agriculture. Finally he expressed his thanks to all the staff, both executive and secretarial for their help and support over his five year period as President. The proposal to adopt the Annual Report was seconded by Mr Michael O'Brien and was adopted unanimously.

Director General's Address

The Director General, Mr John Tyrrell, addressed the delegates on a number of issues with which ICOS is currently working. The first of these dealt with the

preparation by ICOS of a long term policy options discussion paper in the dairy sector. Mr Tyrrell indicated that it was very important that this matter be debated as soon as possible in such a way as to take into account the current GATT Agreement, a possible future GATT Agreement, the enlargement of the European Union to the East and developments by competitors of the European Union. The Director General indicated that this policy options paper had been discussed with the Boards of many co-operatives and there has been a very encouraging response from co-operatives to the detail in that paper.

Mr Tyrrell also dealt with the impact of the current GATT Agreement which would become effective on 1 July. He reminded delegates that ICOS and co-operatives had been to the forefront in ensuring that the rules which would apply to milk product imports and exports under that GATT Agreement take account of the needs of the sector. Some valuable concessions had been included in the rules on implementation. He indicated that despite these welcome changes, ICOS still had identified the need to ensure that further changes were also put in place. These changes applied both on the import and export side.

Turning to the question of animal welfare, the Director General indicated that ICOS had participated in a livestock industry forum on this subject since early in the year. He felt that it was essential that the livestock industry and in particular the co-operatives involved in that industry should ensure that everything was being done so that animals are treated in a caring way in every stage of the process from the farm through transport to the factory. Mr Tyrrell indicated that the forum will be trying to ensure that there is more balanced and rational reporting by the media on the whole question of animal welfare with the view to creating a public awareness of the true situation. The new animal transport regulations, which were recently announced by the Minister for Agriculture, are seen by the co-operatives as a significant step which would help to allay any fears.

Mr Tyrrell also drew the attention of delegates to the current difficulties being created for exporters because of the value of the Irish Pound against Sterling. These difficulties had become acute early in 1995, when the value of the Punt rose above that of Sterling and went as high as £1.03 Sterling to IR£1. Mr Tyrrell reported that a meeting had taken place on the day before the Annual General Meeting with the Governor of the Central Bank which involved representatives from a number of co-operatives. At that meeting, the concerns of the industry and the impact of the strong Irish Pound were conveyed to the Governor.

Turning to the co-operative mart sector, Mr Tyrrell indicated that the turnover for livestock marts had declined by about £25m to £700m for the year 1994

and the numbers of stock handled by marts were down under all headings despite the fact that there were near record stock numbers on farms. He indicated that it was clear that an increasing proportion of cattle destined for third country markets were bypassing the marts system. So far early indications would suggest that mart profitability suffered a setback in 1994 because of this problem combined with certain rising costs. Mr Tyrrell reminded delegates that in 1992 ICOS had produced a strategy for the marts sector and in the light of recent developments, he strongly urged all marts representatives present to look again at that strategy and to consider implementing the recommendations made at that time.

The Director General thanked member co-operatives for their help and support throughout the year and indicated that he was looking forward to their continued support in the future. He also thanked all of the ICOS staff, both executive and secretarial, for their dedication during the past year.

In conclusion, the Director General said that it had been a privilege to work with Billy Nagle as President during his period of office. He said that he had served ICOS and the co-operatives well in particular during the Centenary year and during his period of office as President of COGECA.

Adoption of Auditor's Report and Accounts

The Auditor, Mr Tom McCarthy, of Craig Gardner & Company presented his report and the accounts for the year ended 31/12/94. After some questions relating to seminar income and a brief discussion, the accounts were adopted unanimously on the proposition of Mr J Maloney, seconded by Mr J Duggan.

Appointment of Auditor

On the proposal of Mr D Cashman, seconded by Mr J Barry, it was unanimously resolved that Mr Tom McCarthy of Craig Gardner & Company be appointed auditor for the year 1995.

Borrowing Powers

On the proposition of Mr L Carroll, seconded by Mr M O'Dwyer, the borrowing powers were fixed at £350,000.

Financial Resolution

The Financial Resolution which had been submitted as part of the supplemental agenda to the delegates was adopted on the proposition of Mr J Duggan, seconded by Mr M Armstrong. This resolution was worded as follows:

"That the scale of contributions to the ICOS of societies involved in dairying and wholesale activities be on the following basis for the year 1996 calculated on the 1994 turnover:

Turnover	Rate (pence per £1)
First £10m	0.100

Next £10m	0.075
Next £10m	0.050
Balance	0.015

and that in the case of all other societies, the scale of contributions shall be determined by the Board after consultation with the appropriate national committees. Deciding on the scale of contributions, the Board shall be obliged to ensure that there is reasonable relationship between the amounts paid by each class of society.

The Board shall have power to fix the contributions of special types of societies. In applying the foregoing scales to societies, the Board shall have power to vary a society's contribution in special circumstances."

Resolution from North Cork Co-op Creameries Ltd

This resolution was proposed by Mr J Howard from the North Cork Society and read as follows:

"That the ICOS undertake a review of the organisational challenge for the Irish Co-operative Movement in its second century".

In proposing the resolution, Mr Howard referred to UCC courses for managers of co-operatives and the need to be aware of the type of developments which would take place in the future. The resolution was seconded by another delegate from the North Cork Society. Speaking for the resolution, Mr Tom O'Callaghan of North Cork Community Radio referred to the lack of interest in communications. He stressed the need for co-operatives to be ready to use local radio in the area of communications whenever the opportunity presented itself.

There were no further contributions and the resolution was adopted.

Presentation to William Nagle

Mr John Barry said that as outgoing Vice-President and former President of ICOS, he wished to express his appreciation of the presidency of Mr W Nagle. He referred to his achievements over the period of five years. Mr John Sexton also thanked Mr Nagle for his work and in particular for his work in IFCD in regard to third world development. Mr Dessie Boylan, as Northern Vice-President also expressed his appreciation of the work of Mr Nagle over the five year period. Mr Bill Martin, the President of the UAOS also spoke and stated that the members of the UAOS had admired the work of William Nagle for the last five years. He thanked him for his friendship and support over that period.

At this stage, Mr John Tyrrell, Director General, made a presentation of a photograph album of photographs taken over the five year period of Mr Nagle's Presidency. This presentation was made on behalf of the delegates present at the meeting. Mr Nagle suitably replied to the presentation.



The annual Plunkett Award for services to the co-operative movement was presented at the ICOS AGM on Thursday by Minister for Agriculture, Food and Forestry, Ivan Yates, T.D. to Michael O'Ceadaigain, Cape Clear Island. Pictured are (l-r): Billy Nagle, President, ICOS; Michael O'Ceadaigain, Comharchumann Chleire Teo, Cape Clear, Co. Clare, and Ivan Yates, T.D., Minister for Agriculture, Food and Forestry.

Presentation of the Plunkett Award

The President announced that this year's winner of the Plunkett Award for Co-operative Endeavour was Michéal O'Ceadaigain, Chairman of Comharchumann Chléire Teoranta. Mr Nagle indicated that Mr O'Ceadaigain had been active in that Co-operative since its foundation in 1969. The Co-operative is now involved in a range of activities on behalf of the community on the Island and these included the administration of the state ferry system, the electricity system, a wind energy system, a computer bureau, a restaurant, a turbot fish farm and a range of other activities which help to keep the community living on the Island.

In his reply, Michéal O'Ceadaigain, speaking in Irish, said that it would not have been possible to achieve what had been achieved without a strong team behind him. He said there was a big difference between trying to run an Island Co-operative and trying to run one on the mainland. Turning to English, he referred to the problems of isolation being experienced by the Islands. He said the co-operative tries to make the area a better place in which to live. He thanked Roinn na Gaeltachta, Úadrás na Gaeltachta and various other agencies which had helped in the development of the Island Co-operative. In concluding this item, the President thanked the three judges, Justin Keating, Louis Smith and Bob O'Connor for their work in making the decision as to who should be the recipient of this year's Plunkett Award.

Address by the Minister for Agriculture

At this point, the President invited the Minister for Agriculture, Mr Ivan Yates, who had joined the meeting to address the delegates. In his address, the Minister reviewed the progress of the Co-operative Movement in Ireland and referred to the confidence

with which the Centenary had been celebrated. He referred to the environment in the agricultural sector in which the co-operatives have to operate. Minister Yates indicated that he had suggested recently that this was a good time for the industry to look at structures. He said he was aware that the industry, in particular the dairy industry, had gone through a number of phases of rationalisation. There was a need, he said, for a major move towards further rationalisation of the processing sector and he felt that the message was clear and that was that the competitors of the Irish Dairy Industry are moving in the direction of further rationalisation and it would be wrong for the Irish Industry to ignore those signals. He said that he wished to voice his concern about the lack of progress on rationalisation, particularly, amongst the co-operatives in the western and north eastern area.

The Minister also referred to the need for rationalisation in the livestock mart sector. He acknowledged that the necessity to have a 75% majority for amalgamation was a limiting factor and he said he was working closely with ICOS to ensure that that rule would be amended. He indicated that he had been in contact with the Minister for Enterprise and Employment who was responsible for the Industrial and Provident Societies legislation and he was confident that the legislation would be amended shortly to enable decisions to be carried by a simple majority.

Before concluding, the Minister spoke briefly about the 1995 price proposals from the European Commission. In particular, he referred to those relating to the dairy industry. The Minister indicated that during the discussions with the Council of Agricultural Ministers, he had pressed for a more comprehensive approach, which would address the butter competitiveness problem by a once off significant cut in the intervention price accompanied by compensation to producers. He also indicated that he had outlined his basic objection to arbitrarily setting a level of minimum protein in skim milk powder, which would disadvantage natural production as it occurs in Ireland. He noted that the influence of ICOS was not just confined to milk, but extended across a whole range of activity in the agricultural sector. He felt that no segment of agriculture could stand alone. He indicated that processors needed committed producers and producers depend on efficient processors. He felt that this mutual interdependence was the basis of the Co-operative Movement and it is as relevant today as it was one hundred years ago.

The Minister remained at the meeting and a lively question and answer session followed before eventually the meeting was drawn to a conclusion by the President thanking Minister Yates for his attendance and his willingness to listen to comments of delegates and answer their questions.

This concluded the business of the meeting.

Delegates at the Annual General Meeting

ATHENRY MART

Mr M Armstrong

AVONMORE CREAMERIES

Mr J Duggan
Mr Thomas P Mather
Mr Jules F Logan
Mr Martin Keane
Mr Edward Holland
Mr Victor Quinlan
Mr Joseph Flaherty

BALLINALSOE MART

Mr Laurence Larkin
Mr T J Daly

BANDON

Mr Andrew McCullagh
Mr Gus O'Brien
Mr Con O'Brien

BARRYROE

Mr Willie O'Driscoll
Mr Peter Dineen
Mr John O'Donovan

BOHERBUE

Mr John P Breen
Mr Dan O'Keefe

CAVAN MONAGHAN RURAL DEV.

Mr Anthony Leddy

CENTENARY

Mr Michael Ryan
Mr Michael Russell
Mr Philip Blake

CO-OP ANIMAL HEALTH

Mr R P Bennett
Mr John Rea

CORK CO-OP MARTS

Mr Dan Byrne

DAIRYGOLD

Mr Nicholas McEniry
Mr John Walsh
Mr William Hickey
Mr David O'Keefe
Mr Patrick Kelleher
Mr John P Kelleher
Mr Thomas Gallahue
Mr Denis Cronin
Mr Michael McCormack
DONEGAL CREAMERIES
Mr Lexie Tinney
Mr Ivan Grier

DRINAGH

Mr Patrick O'Brien
Mr Dan Joe O'Donovan
Mr Joe O'Sullivan
Mr Denis Collins

FBD

Mr Patrick Bobbett

FEALSBRIDGE CO-OP

Mr James Hickey

GLEN OF AHERLOW

Mr Tom O'Connor
Mr Pat Walsh
Mr Aodh Kennedy

GOLDEN VALE FOODS

Mr Michael Darcy
Mr Tony Callan
Mr Liam Carolan
Mr Michael Doody
Mr Jim Hickey

GOLDEN VALE MARTS

Mr Tom Galvin
Mr Michael Dunne
Mr Timothy O'Connor
Mr C McCauliffe
Mr Michael Foley
Mr P Honeyman

IAWS

Mr James C Maloney

IRISH CO-OP SOCIETY

Mr Frank Hogan
Mr Bill Carroll

IRISH DAIRY BOARD

Mr Tom O'Dwyer
Mr Tom Cleary
Mr Michael Drea

IFAC

Mr Donal Cashman

KERRY CO-OP

Mr John Joe O'Brien
Mr Michael Hanrahan

KILKENNY MART

Mr Laurence Carroll
KILTOGHERT CO-OP
Mr John Lavin
Mr Martin Caulfield
Mr Hugh Leddy
Mr Patrick McGarry
Mr Martin Dowd
Mr Sean Hanrahan

LAKELAND DAIRIES

Mr Dessie Boylan
Mr Patrick Jones
Mr Pdraig Young
Mr Michael McGovern
Mr Tim Connolly
Mr Timothy Hegarty
Mr Donal McDaid

LISAVAIRD

Mr John Lyons

MID TIPPERARY MART

Mr Michael Ryan
Mr Nicholas Morrissey

MIDWEST FARMERS CO-OP

Mr E O'Connor
Mr P Haverty
Mr B Monaghan
Mr P Raftery

NCCR CO-OP

Mr Tom O'Callaghan

NCF

Mr Dan Gilmartin
Mr Billy Heffron
Mr Paddy Kenny
Mr Pdraic Gibbons

NCFRS

Mr Jim Maguire

NENAGH CO-OP

Mr Richard Tobin
Mr Martin Lenane

NENAGH MART

Mr John O'Brien
Mr Timothy Quigley

NEWMARKET CO-OP

Mr Batt Casey
Mr Michael Cronin

NORTH CORK CO-OP

Mr Seamus Walsh
Mr Patrick O'Sullivan
Mr M J Howard

SOUTH WESTERN SERVICES

Dr Sean Crowley

TIPPERARY CO-OP

Mr Michael O'Brien
Mr Noel J Horgan
Mr Larry O'Brien
Mr Sean Murray

TOWN OF MONAGHAN

Mr Harry Browne
Mr Matt Caulfield
Mr George McMeel
Mr Cecil Henderson

TUAM MART

Mr Bernard Halvey

WATERFORD CO-OP

Mr Sean Grace
Mr James Phelan
Mr John O'Keefe
Mr Maurice Geary
Mr Thomas Heffernan

Mr Brendan Whelan
Mr Maurice Hallahan
Mr Michael Kiely
Mr John Power
Mr Diarmuid Horgan
Mr James Kavanagh
Mr Paul Fitzgerald
Mr Jas Richardson
Mr Christy Hill
Mr Pat Phe

WEXFORD FARMERS CO-OP

Mr John Murray
Mr William Doyle
Mr Thomas Doy

OTHER ICOS COUNCIL MEMBERS IN ATTENDANCE

Mr William Nagle
Mr Michael O'Dwyer
Ms Mary Coleman
Mr Ted Hunt
Mr Frank O'Reilly
Mr Joe Healy
Mr John Sexton
Mr Teddy O'Mahony
Mr John Barry
Mr Martin Flanagan
Mr Denis Wallis
Mr Patsy O'Connell
Mr Donal Cashman
Mr John Duggan

INVITED GUESTS

Mr Michéal O Ceadagáin
Ms Sheila Ni Chéadagáin
Mr Jack O'Sullivan
Mr Matt O'Sullivan
Ms Maureen O'Sullivan
Mr Martin Sisk
Mr Tom McCarthy
Ms Sheelagh Blair
Mr Bill Martin
Mr Ian Murray
Prof. Louis Smith
Mr Paul O'Grady

ICOS STAFF

Mr John Tyrrell
Mr Gregory C Tierney
Mr Maurice Colbert
Mr David Berkeley
Mr John Burke
Mr Malachy McGlynn
Mr Sean Myers
Mr Seamus O'Donohoe
Mr Malachy Prunty
Mr Martin Varley
Ms Michelle Rogers
Ms Vivian O'Driscoll
Mr Stephen Walsh
Ms Margaret Murphy
Ms Claire Reilly
Mr Brian Foley
Mr Ray Gallagher
Mr George Kearns

ICOS Services

With the objective of implementing its Mission Statement ICOS, which itself is a co-operative, provides a range of services to member co-operatives and groups wishing to form co-operatives.

These include the following:

- Policy formulation on issues affecting co-operatives.
- Preparation of rules and assistance to groups in the process of incorporation.
- Advice on sourcing of funds and other financial services.
- Representation at European Union level.
- Analysis and interpretation of European Union Legislation.
- Consultation through the E.U. Advisory Committee Structure.
- Lobbying at National and E.U. level on issues of relevance to Co-ops.
- Provision of Director Training Programmes.
- Provision of Co-operative Leadership Programmes.
- Advice on Industrial Relations matters.
- Provision of Engineering consultancy services.
- Advice on Corporate Structures.
- Analysis of Co-op financial data.
- Analysis and interpretation of Irish legislative issues.

