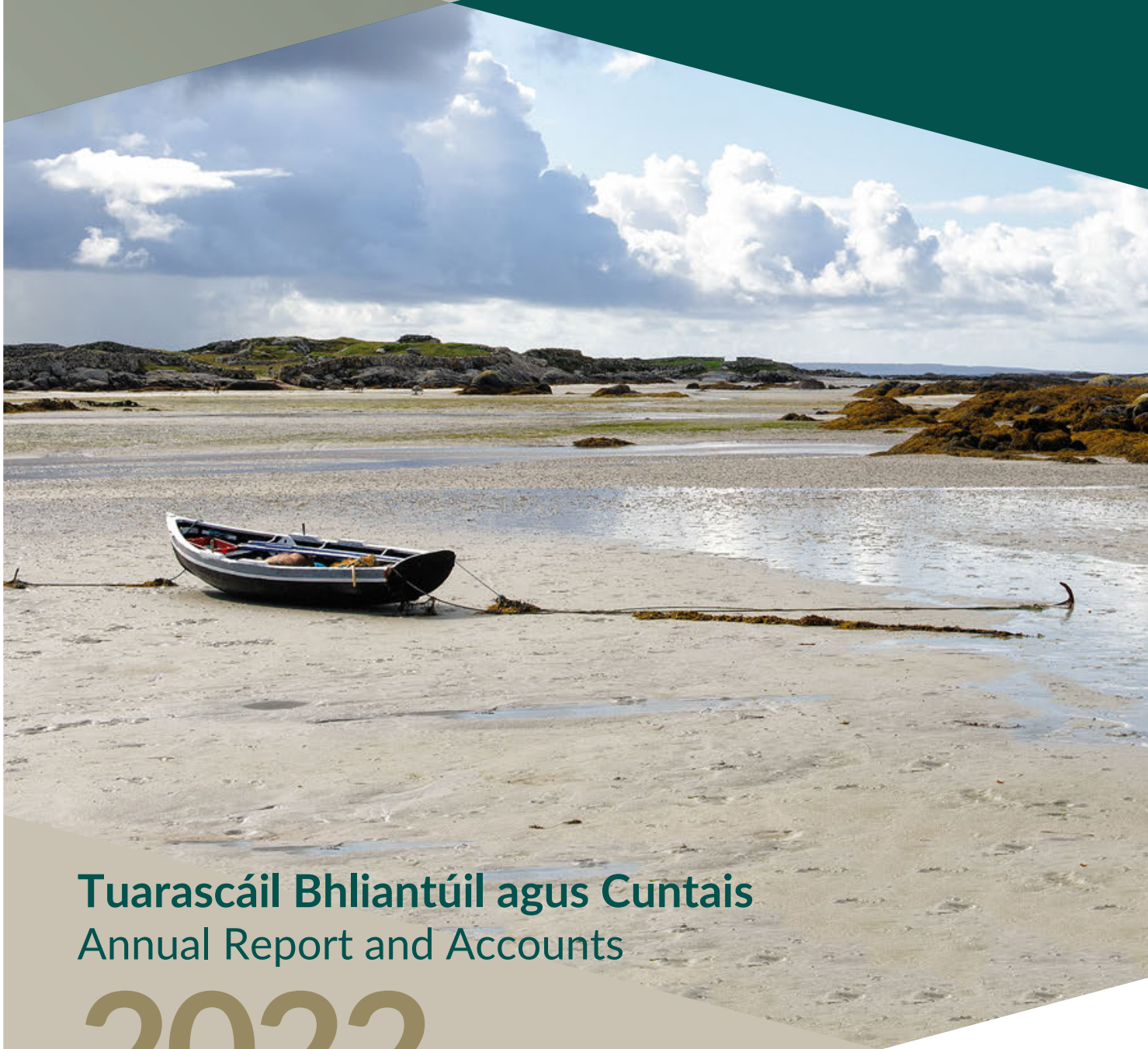




Údarás na
Gaeltachta



Tuarascáil Bhliantúil agus Cuntais
Annual Report and Accounts

2022



Rialtas na hÉireann
Government of Ireland

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Tuarascáil Bhliantúil 2022

Don Aire Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán. De réir Ailt 18 agus 19 den Acht um Údarás na Gaeltachta, 1979, tá an tuarascáil agus na ráitis airgeadais don bhliain 2022 á dtíolacadh ag Údarás na Gaeltachta.

Annual Report 2022

To the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media. In accordance with Sections 18 and 19 of the Údarás na Gaeltachta Act, 1979, the report and financial statements for the year 2022 are being presented by Údarás na Gaeltachta.



Údarás na
Gaeltachta

Údarás na Gaeltachta



An Ghaeltacht

Tá ceantair fhairsinge Ghaeltachta i gcontaetha Dhún na nGall, Mhaigh Eo, na Gaillimhe agus Chiarraí agus pobail níos lú i gcontaetha Phort Láirge, Chorcaí agus na Mí. Tá na ceantair Ghaeltachta sainithe ag orduithe Rialtais agus tá sé aitheanta ag rialtais i ndiaidh a chéile go bhfuil gá le bearta, struchtúir agus maoiniú ar leith chun cothabháil na bpobal seo a chinntiú.

Cuireann an Ghaeltacht deis agus dúshlán ar fáil chun leanúnachas na Gaeilge mar theanga phobail a choinneáil beo go nádúrtha. Cuirtear timpeallacht ar fáil do dhaoine ar mian leo an Ghaeilge a bheith ar a dtoil acu agus tá sí mar chuid dhílis agus inspioráideach den sprioc náisiúnta sochaí dhátheangach a bhaint amach in Éirinn.

De réir Dhaonáireamh 2016, ba é daonra iomlán na Gaeltachta ná thart ar 99,000.



The Gaeltacht

The Gaeltacht covers extensive parts of counties Donegal, Mayo, Galway and Kerry and smaller communities in counties Waterford, Cork and Meath. The Gaeltacht areas are defined by Government orders and every successive government has recognised the need for specific measures, structures and funding to ensure the maintenance of these communities.

The Gaeltacht presents an opportunity and a challenge to maintain naturally the continuity of Irish as a community language. It provides the ideal environment for people who wish to become proficient in Irish and forms an integral and inspirational element of the national objective of achieving a bilingual society in Ireland.

According to the 2016 Census, the total population of the Gaeltacht was approximately 99,000.

Údarás na Gaeltachta

Bunaithe in 1980 cuireann an Rialtas maoiniú ar fáil d'Údarás na Gaeltachta, údarás forbartha réigiúnaí, chun forbairt theangeolaíoch, chultúrtha, shóisialta, fhisiciúil agus gheilleagrach na Gaeltachta a chur chun cinn. Is é neartú agus buanú na Gaeilge mar phríomhtheanga phobail na Gaeltachta, le cois í a thabhairt mar oidhreacht don chéad ghlúin eile, an bunchuspóir atá le polasaí Údarás na Gaeltachta. Déanann an tÚdarás gach iarracht an cuspóir sin a bhaint amach trí fhorbairt fiontraíochta agus tionscnaimh chruthaithe fostaíochta a chothú agus a mhaoiniú, chomh maith le tacaíocht a thabhairt do ghníomhaíochtaí straitéiseacha teangabhunaithe, pobail agus cultúrtha.

Faoi Acht na Gaeltachta 2012, tá Údarás na Gaeltachta freagrach go sonrach as cur i bhfeidhm an Phróisis Pleanála

Teanga sa Ghaeltacht, rud atá ag croílár chur i bhfeidhm na Straitéise 20 Bliain don Ghaeilge 2010 - 2030. Sa straitéis sin leagtar béim ar phleanáil chomhtháite teanga ag leibhéal an phobail, agus tá sprioc leagtha síos ann go méadófar líon na gcainteoirí laethúla Gaeilge sa Ghaeltacht faoi 25%. Tacaíonn an tAcht le ról an Údaráis mar phríomh-gheallsealbhóir i bhforbairt réigiúnach na Gaeltachta agus tugann sé bunús reachtúil don Údarás ó thaobh an phróisis pleanála teanga de. Mar chuid den phróiseas seo tá an Ghaeltacht roinnte in 26 Limistéar Pleanála Teanga. Tá an tÚdarás freagrach as eagraíochtaí a roghnú chun pleananna teanga a ullmhú agus a fheidhmiú sna Limistéir Pleanála Teanga Gaeltachta.



Údarás na Gaeltachta

Established in 1980, Údarás na Gaeltachta is the regional development authority funded by the Government to promote the linguistic, cultural, social, physical and economic development of the Gaeltacht. The overall objective of Údarás na Gaeltachta policy is to ensure the strengthening and maintenance of Irish as the main communal language of the Gaeltacht, along with passing it on to the next generation as a legacy. An tÚdarás endeavours to achieve that objective by fostering and funding enterprise development and job creation initiatives and by supporting strategic language, cultural and community-based activities.

Under the Gaeltacht Act 2012, Údarás na Gaeltachta is specifically charged with the implementation of the

Language Planning Process in the Gaeltacht which is central to the implementation of the 20-Year Strategy for the Irish Language 2010 - 2030. The strategy places an emphasis on integrated language planning at community level and aims to increase the number of daily Irish speakers in the Gaeltacht by 25%. The Act endorses the role of Údarás na Gaeltachta as the principal stakeholder in the regional development of the Gaeltacht and provides An tÚdarás with a statutory foundation for the language planning process. As part of this process, the Gaeltacht is divided into 26 Language Planning Areas. An tÚdarás is responsible for selecting organisations to prepare and implement language plans in each Gaeltacht Language Planning Area.

Bord Údarás na Gaeltachta The Board



Anna Ní Ghallachair
An Cathaoirleach/Chairperson



John Shéamus Ó Fearraigh



Mary Uí Chadhain



Debra Ní Shúilleabháin



Séamus Breathnach



Seán Mac Congamhna



Séamus Mac Gearailt



Ian Mac Aindriú



Eunan Mac Cuinneagáin



Seosamh Ó Laoi



Siobhán Seoighe



Gobnait Ní Mhuimhneacháin

Bord an Údaráis

Tá 12 chomhalta, an Cathaoirleach san áireamh, ar Bhord Údarás na Gaeltachta. Ceapann an tAire Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán na comhaltaí boird ar feadh tréimhse nach faide ná cúig bliana, cúigear díobh ar ainmiúcháin ó údaráis áitiúla a bhfuil Gaeltacht ina gceantar feidhme. Tá Bord Údarás na Gaeltachta freagrach as straitéisí agus polasaithe ginearálta Údarás na Gaeltachta. Ceadáíonn an Bord infheistíochtaí, scéimeanna tacaíochta, agus ceannachán nó díolachán maoine a dhéanann an eagraíocht ar mhaithe le forbairt fiontraíochta agus cruthú fostaíochta, cur chun cinn na Gaeilge agus an chultúir Ghaeligh, chomh maith le forbairt phobail na Gaeltachta.

Comhaltaí an Údaráis in 2022:

Bhí 14 Cruinniú Boird san iomlán ann in 2022. Seo a leanas an tinreamh:

An Cathaoirleach

Anna Ní Ghallachair 14

Gnáthchomhaltaí

John Shéamus Ó Fearraigh 11
Mary Uí Chadhain 11
Debra Ní Shúilleabháin 5
Séamus Breathnach 8
Seán Mac Congamhna 6
Séamus Mac Gearailt 13
Ian Mac Aindriú 11
Eunan Mac Cuinneagáin 13
Seosamh Ó Laoi 13
Siobhán Seoighe 13
Gobnait Ní Mhuimhneacháin 10

Tinreamh: Níl san áireamh sa tinreamh thuas ach Cruinnithe Boird. Níl cruinnithe coistí mar atá sonraithe thíos san áireamh.

An Coiste Meastóireachta

Is coiste reachtúil é seo a dhéanann meastóireacht ar thionscadail mhóra agus a chuireann moltaí chuig an mBord. Ní raibh aon chruinniú ag an gcoiste seo le linn 2022. Ar an gcoiste sin ó aghaidh Acht na Gaeltachta, 2012, tá an Cathaoirleach, comhalta boird agus an Príomhfheidhmeannach mar aon le hionadaí an ceann ón Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán (RTCEGS&M), ón nGníomhaireacht Forbartha Tionscail (Éire) agus ó Fhiontraíocht Éireann.

The Board of An tÚdarás

The Board of Údarás na Gaeltachta consists of 12 members, the Chairperson included. The Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media appoints the board members for a period not exceeding five years, five of whom are nominated by local authorities with a Gaeltacht in their functional area. The Board of Údarás na Gaeltachta is responsible for the broad strategies and policies of Údarás na Gaeltachta. The Board approves investments, support schemes and the purchase and sale of assets undertaken by the organisation for the purposes of enterprise development and employment creation, the promotion of the Irish language and culture, and the development of Gaeltacht communities.

Members of An tÚdarás in 2022:

There were a total of 14 Board Meetings in 2022. The following is the attendance:

Chairperson

Anna Ní Ghallachair 14

Ordinary Members

John Shéamus Ó Fearraigh 11
Mary Uí Chadhain 11
Debra Ní Shúilleabháin 5
Séamus Breathnach 8
Seán Mac Congamhna 6
Séamus Mac Gearailt 13
Ian Mac Aindriú 11
Eunan Mac Cuinneagáin 13
Seosamh Ó Laoi 13
Siobhán Seoighe 13
Gobnait Ní Mhuimhneacháin 10

Attendance: The above attendance includes Board Meetings only. Committee meetings as detailed below are not included.

Evaluation Committee

This statutory committee evaluates large scale projects and makes recommendations to the Board. No meetings of this committee were held in 2022. Since the enactment of the Gaeltacht Act 2012, membership comprises the Chairperson, one board member and the Chief Executive as well as one representative each from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, from the Industrial Development Authority (IDA Ireland) and from Enterprise Ireland.

An Coiste Iniúchóireachta agus Riosca

De réir An Chóid Chleachtais chun Comhlachtaí Stáit a Rialú, tá Coiste Iniúchóireachta agus Riosca ag Údarás na Gaeltachta. Scrúdaíonn an coiste seo ráitis airgeadais, cúrsaí rialachais chorparáidigh agus bainistíochta riosca, tuairiscí ón bhfeidhm Iniúchóireachta Inmheánaí agus ón Ard-Reachtair Cuntas agus Ciste, agus obair eile a dhéantar i dtaca leis an eagraíocht agus lena cuid fochuideachtaí.

Féach thíos liosta de chomhaltaí an Choiste Iniúchóireachta agus Riosca a bhí ag feidhmiú in 2022:

Mary Uí Chadhain, Cathaoirleach an Choiste, Gnáthchomhalta d'Údarás na Gaeltachta.

Anna Ní Ghallachair, Cathaoirleach Údarás na Gaeltachta.

Eunan Mac Cuinneagáin, Gnáthchomhalta d'Údarás na Gaeltachta.

Ian Mac Aindriú, Gnáthchomhalta d'Údarás na Gaeltachta.

Caitlín Ní Ghabháin, Ball Seachtrach.

Bhí ceithre chruinniú ag an gCoiste Iniúchóireachta agus Riosca le linn 2022.

Audit and Risk Committee

In accordance with the Code of Practice for the Governance of State Bodies, Údarás na Gaeltachta has an Audit and Risk Committee. This committee examines financial statements, corporate governance and risk management matters, reports from the Internal Audit function and from the Comptroller and Auditor General, and other work carried out in relation to the organisation and its subsidiary companies.

The members of the Audit and Risk Committee in 2022 were as follows:

Mary Uí Chadhain, Committee Chairperson, Ordinary Member of Údarás na Gaeltachta.

Anna Ní Ghallachair, Chairperson of Údarás na Gaeltachta.

Eunan Mac Cuinneagáin, Ordinary Member of Údarás na Gaeltachta.

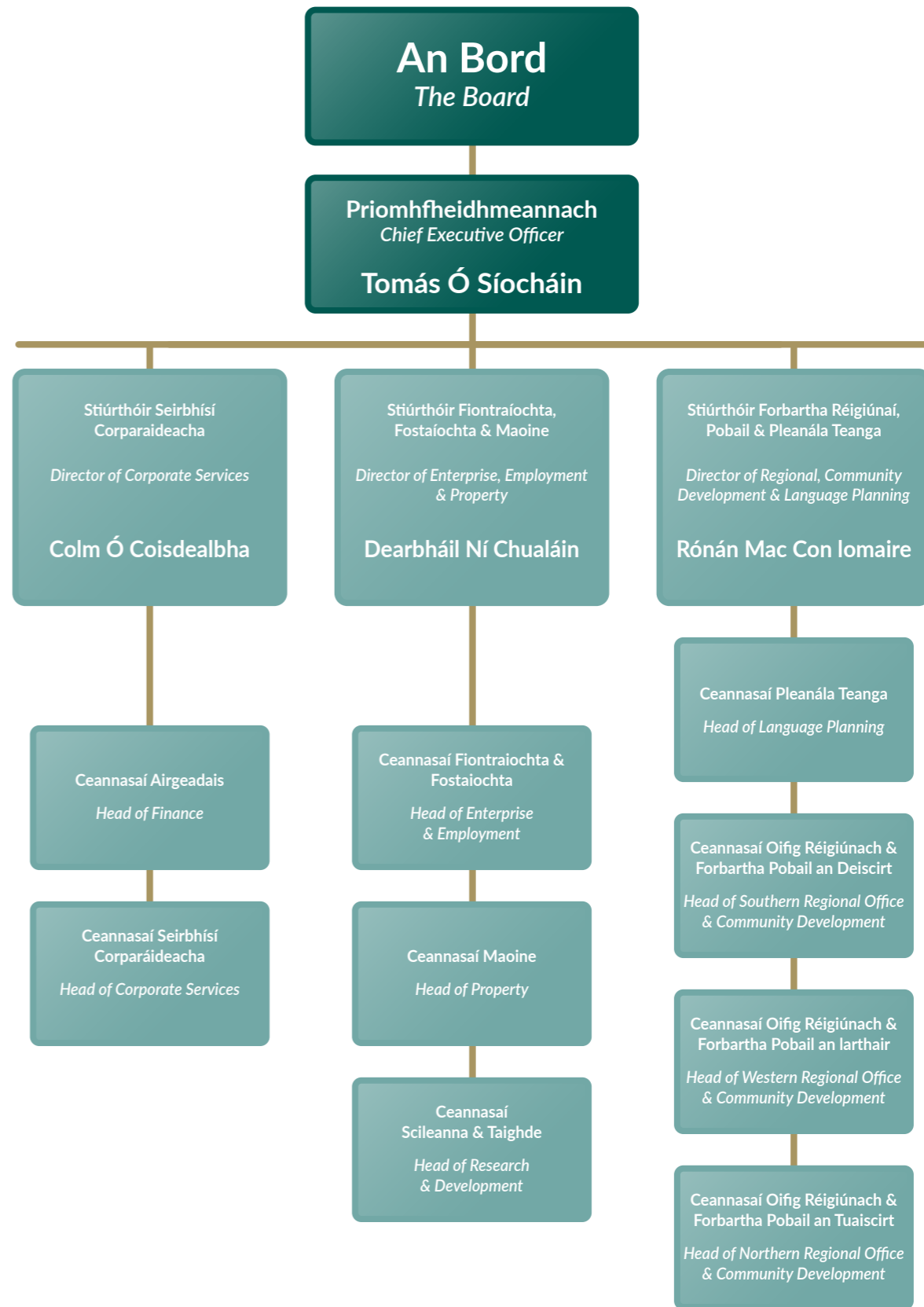
Ian Mac Aindriú, Ordinary Member of Údarás na Gaeltachta.

Caitlín Ní Ghabháin, External Committee Member.

The Audit and Risk Committee met four times during 2022.



Struchtúr Bainistíochta/Management Structure



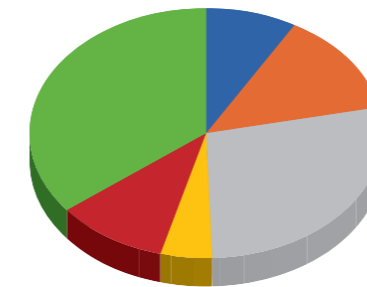
Forbheathnú/Overview

FOSTAÍOCHT I DTIONSCADAIL A FUAIR CÚNAMH EMPLOYMENT IN ASSISTED BUSINESSES	2018	2019	2020	2021	2022
Fostaíocht Choibhéiseach Lánaimseartha Full-time Equivalent Employment	7,625	7,844	7,363	7,809	6,980*
Fostaíocht Shéasúrach agus Pháirtaimseartha Eile Other Seasonal and Part-time Employment	704	670	533	485	1,255*
FIONTAIR ENTERPRISES					
Deontais a Ceadaiódh/Grants Approved (€'000)	5,175	6,042	5,153	4,659	4,099
Deontais a Íocadh/Grants Paid (€'000)	3,448	4,161	4,128	3,032	2,961
OIDEACHAS AGUS OILIÚINT GHINEARÁLTA EDUCATION AND GENERAL TRAINING					
Deontais a Ceadaiódh/Grants Approved (€'000)	1,548	1,430	1,581	1,382	1,534
Deontais a Íocadh/Grants Paid (€'000)	1,272	1,172	1,086	1,455	1,173
CUIDEACHTAÍ LE HINFHEISTÍOCHT SCAIREANNA Ó ÚDARÁS NA GAELTACHTA COMPANIES WITH SHARE INVESTMENTS FROM ÚDARÁS NA GAELTACHTA					
Infheistíochtaí an Údaráis sa Scairchaipiteal Údarás Investment in Share Capital (€'000)	300	875	1,210	2,623	975
Deontais a Ceadaiódh/Grants Approved (€'000)	2,402	2,403	3,835	2,804	2,786
Deontais a Íocadh/Grants Paid (€'000)	784	1,281	531	1,834	1,048
FOIRGNIMH BUILDINGS					
Caiteachas ar Fhoirgnimh Expenditure on Buildings (€'000)	3,991	7,881	8,987	8,112	10,423
Glansócmhainní Dochta/Net Fixed Assets (€'000)	79,038	82,878	85,782	87,974	91,461
Glansócmhainní Reatha/Net Current Assets (€'000)	(1,001)	(1,372)	(519)	903	3,449
ÚDARÁS NA GAELTACHTA					
Foireann/Staff	88	85	85	84	98
Tuarastail agus Pá/Salaries and Pay (€'000)	6,336	6,318	6,813	6,995	7,325
AIRGEAD A FUARTHAS ÓN STÁT EXCHEQUER FUNDING					
Caiteachas Reatha/Current Expenditure (€'000)	9,637	9,442	10,853	13,041	13,386
Tionscnaíocht Chultúrtha agus Pobail Cultural and Community Promotion (€'000)	3,350	3,850	4,250	4,750	6,025
Deontais do Thionscail agus Caiteachas Caipitil Grants to Industry and Capital Expenditure (€'000)	7,368	9,700	13,275	13,980	15,454

*Athrú sa modheolaíocht / Change in methodology

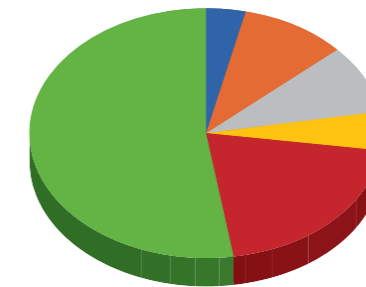
Forbheathnú/Overview

Fostaíocht de réir eárnála Employment by sector



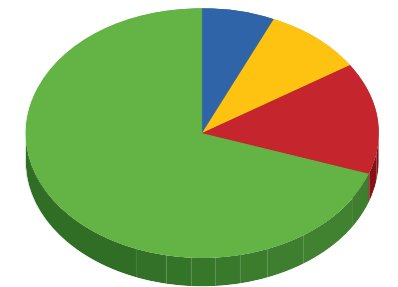
Acmhainní Nádúrtha	705
Bia	1,099
Déantúsaíocht	2,277
Éadach/Teicstíl	390
Innealtóireacht	844
Seirbhísí	2,920
Iomlán/Total	8,235

Deontais a ceadaiódh in 2022 de réir eárnála Grants approved in 2022 by sector



Acmhainní Nádúrtha	€255,677
Bia	€668,820
Déantúsaíocht	€616,761
Éadach/Teicstíl	€341,813
Innealtóireacht	€1,393,804
Seirbhísí	€3,608,040
Iomlán/Total	€6,884,915
Oideachas & Oiliúint	€1,534,400
Iomlán/Total	€8,419,315

Méaduithe fostaíochta in 2022 de réir eárnála Increases in employment in 2022 by sector



Acmhainní Nádúrtha	19
Éadach/Teicstíl	25
Innealtóireacht	39
Seirbhísí	191
Iomlán/Total	274
Bia	-112
Déantúsaíocht	-11
Iomlán/Total	151

GLUAIS/GLOSSARY

Acmhainní Nádúrtha / Natural Resources
Bia / Food
Déantúsaíocht / Manufacturing

Éadach/Teicstíl / Clothing / Textiles
Seirbhísí Innealtóireachta / Engineering Services
Oideachas & Oiliúint / Education & Training

*Níl deontais a cheadaítear do ghníomhaíochtaí oideachais agus oiliúna ginearálta bunaithe ar eárnálacha.

*Aid approved for education and general training activities is not sector based.

Foinsí Fáis na Fostaíochta 2018 - 2022

Sources of Employment Growth 2018 - 2022

Bliain	Bonn Fostaíochta	Poist Nua i gnólachtaí atá ann cheana	Poist Nua Cruthaithe trí gnólachtaí Nua	Iomlán na bPoist Nua Cruthaithe
Year	Employment Base	New Jobs Created in Established Businesses	New Jobs Created in New Businesses	Total New Jobs Created
2018	7,625	453 (77%)	136 (23%)	589 (100%)
2019	7,844	485 (82%)	108 (18%)	593 (100%)
2020	7,363	338 (79%)	89 (21%)	427 (100%)
2021	7,809	667 (81%)	158 (19%)	825 (100%)
2022	8,235	836 (88%)	109 (12%)	945 (100%)



Údarás na
Gaeltachta

Ráiteas an Chathaoirligh
Chairperson's Statement



Ráiteas an Chathaoirligh

Is cúis dóchais do Bhord Údarás na Gaeltachta an méid atá sa Tuarascáil Bhliantúil seo do 2022. Is léir go bhfuil seasmhacht i bhfostaíocht na Gaeltachta, tráth a bhfuilimid ag tabhairt aghaidh ar thréimhse chorraitheach eacnamaíúil go hidirnáisiúnta. Tá dul chun cinn le brath in earnálacha tábhachtacha, ar nós feistí leighis agus innealtóireachta, ina bhfuil poist ar ardchaighdeán ar fáil do phobal na Gaeltachta. Beidh an Bord ag leanacht leis an tacaíocht a thugtar do na hearnálacha sin agus earnálacha eile nach iad, a bhfuil féidearthachtaí láidre fairs iontu don Ghaeltacht. Tá deiseanna suntasacha ag teacht chun cinn in earnáil an fhuinnimh inathnuaite agus na n-acmhainní nádúrtha; beidh Údarás na Gaeltachta ag cinntiú go bhfuil pobal na Gaeltachta faoi réir leis na deiseanna sin a thapú.

Tá dul chun cinn mór déanta ó thaobh na pleanála teanga de agus formhór mór na bpleananna teanga á gcur i bhfeidhm anois sna Limistéir Phleanála Teanga. Is díol mórtais don Bhord dua agus díograis na nOifigeach



Chairperson's Statement

The Board of Údarás na Gaeltachta welcomes the 2022 Annual Report as a positive indication of progress made in the Gaeltacht over the past year. As elsewhere in the country, Gaeltacht employment has proven remarkably stable at a time of global economic turbulence. There has been significant progress in important sectors, such as medical devices and engineering, sectors which are providing high-quality jobs for the Gaeltacht community. The Board will continue to support these and other sectors which have strong growth possibilities for the Gaeltacht. Significant opportunities are emerging in the renewable energy and natural resources sector; Údarás na Gaeltachta will ensure that the Gaeltacht community is in a position to fully benefit from these opportunities.

Noteworthy progress has been made in terms of language planning and the majority of language plans are now being implemented in the Language Planning Areas.

Pleanála Teanga agus na nOifigeach Cúnta Pleanála Teanga agus iad i mbun a gcuid cúramáí. Tá lorg dearfach a gcuid oibre le feiceáil ar fud na Gaeltachta. Tá bonn láidir anois ann d'oibrithe fuinniúla atá ag cur i bhfeidhm pleannanna a aontaíodh leis an bpobal agus, as sin, beidh deiseanna forbartha agus comhoibrithe ag neartú.

Tá buanú déanta ar an ghréasán gteic, agus tá na moil dhigiteacha seo anois mar chuid lárnach d'infreachtúir gnó agus oiliúna na Gaeltachta. De réir a chéile, tá feidhm na gteiceanna ag forbairt agus ag leathnú, bunaithe ar mhianta agus riachtanais an phobail. Tá an-tábhacht leis na moil dhigiteacha mar ionaid oibre do chian-oibrithe agus mar áis a chuireann ar chumas an phobail fanacht sa Ghaeltacht nó filleadh ar an Ghaeltacht. Táthar ag forbairt cumas na gteiceanna chun deiseanna oiliúna a chur ar fáil; is ionaid luachmhara freisin iad do spreagadh na nuálaíochta agus cruthaitheachta.

Ag féachaint chun cinn, tá spreagadh na nuálaíochta sin ar cheann de na tosaíochtaí atá ag Údarás na Gaeltachta. Tá an domhan thart timpeall orainn ag athrú go síoraí,

ag cruthú dúshlán agus deiseanna do phobal na Gaeltachta. Tá Údarás na Gaeltachta ag iarraidh a chinntiú go bhfuil pobal na Gaeltachta ábalta aghaidh a thabhairt ar na dúshláin agus na deiseanna sin leis an eolas, na scileanna agus an mhuinín a theastaíonn.

Buíochas

Ba mhaith liom aitheantas a thabhairt don tacaíocht a thugann Ranna Rialtais, gníomhaireachtaí agus eagraíochtaí eile dúinn: an Roinn Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán; an Roinn Forbartha Tuaithe agus Pobail; an Ghníomhaireacht Forbartha Tionscail (Éire); Fiontraíocht Éireann; Bord Bia, Bord Iascaigh Mhara; Fáilte Éireann; SOLAS; agus an Roinn Coimirce Sóisialaí. Tugann siad cuidiú luachmhar dúinn lenár gclár forbartha a chur i bhfeidhm.

Chríochnaigh Micheál Ó hÉanaigh a théarma cúig bliana mar Phríomhfheidhmeannach ar Údarás na Gaeltachta ar an 31 Lúnasa 2022. Ba mhaith liom ár n-aitheantas agus ár mbuíochas a chur in iúl dó as an obair ollmhór a rinne sé le forbairt na Gaeltachta a chur chun cinn ar iliomad bearta le linn a thréimhse mar Phríomhfheidhmeannach agus, roimhe sin, mar Stiúrthóir Fiontraíochta, Fostaíochta agus Maoine. Guíonn muid gach rath agus séan air lena chuid tograí úra.

Ós é seo an tuarascáil dheireanach agam mar Chathaoirleach, ba mhaith liom buíochas ó chroí a ghlacadh le comhaltaí Bhord Údarás na Gaeltachta as a ndúthracht, a gcomhoibriú agus a gcuid tacaíochta i rith 2022 agus le deich mbliana anuas.

The world around us is constantly changing in multiple ways creating challenges and opportunities for the Gaeltacht community. Údarás na Gaeltachta seeks to ensure that we are in a position to face these challenges and opportunities with the appropriate knowledge, skills and confidence.

Acknowledgements

I wish to acknowledge the support we receive from Government Departments, agencies and other organisations: The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media; the Department of Community and Rural Development; IDA Ireland; Enterprise Ireland; Bord Bia; Bord Iascaigh Mhara; Fáilte Ireland; SOLAS; and the Department of Social Protection. Their assistance is invaluable in implementing our development programmes.

Micheál Ó hÉanaigh completed his five-year term as Chief Executive of Údarás na Gaeltachta on 31 August 2022. I would like to express our recognition and gratitude to him for the enormous work he has done to promote the development of the Gaeltacht on numerous occasions during his tenure as Chief Executive and, before that, as Director of Enterprise, Employment and Property. We wish him the best of luck with his new projects.

In this, my final annual report as Chairperson of the Board, I would like to convey my heartfelt thanks to all members of the Board of Údarás na Gaeltachta for their continuous commitment, cooperation and support during 2022 and indeed throughout the past ten years.

Mo bhuíochas fosta leo siúd, idir fhiontraithe agus oibrithe dheonacha, a d'oibrigh chomh dícheallach sin lenár bhfís ar an dá thaobh a chur i gcrích, beag beann ar na dúshláin mhóra a d'escair as COVID le trí bliana anuas. Ba phribhléid ar leith é toradh a gcuid oibre agus a gcuid uaillmhéine dá bpobal a fheiceáil arís agus arís eile.

Ar deireadh, tá ardmholadh ag gabháil d'fhoireann an Údarás as a dtiomantas, a ndíograis agus a n-uaillmhian, agus muid ag obair as lámh a chéile chun ár bpobal Gaeltachta a neartú agus a chumasú agus ár dteanga a chaomhnú agus a chur chun cinn. Bhí na blianta deireanacha le COVID dúshlánach go maith dóibh ach chuaigh siad i ngleic leis na dúshláin chéanna le misneach agus le diongbháilteacht, ag déanamh a seacht ndícheall leis an chruatan ar phobal na Gaeltachta a mhaolú, le fíorsporad na meithle. Tá mé féin agus an Bord fíorbhuíoch dóibh as sin.

Ní neart go cur le chéile.

Anna Ní Ghallachair
Cathaoirleach

My thanks also to those, both entrepreneurs and volunteers, who have worked so hard to realise our vision on both sides, regardless of the great challenges that have arisen from COVID over the past three years. It was a special privilege to see the fruit of their work and ambition for their community time and time again.

Finally, we all owe a great debt of gratitude to the staff of Údarás na Gaeltachta for their commitment, enthusiasm and ambition as we work together to strengthen and empower our Gaeltacht community and to foster and promote our language. The last few years with COVID were very challenging for them but they tackled the same challenges with courage and determination, doing their best to ease the hardship on the Gaeltacht community, with the true spirit of the team. The Board and I are very grateful to them for that.

Ní neart go cur le chéile.

Anna Ní Ghallachair
Chairperson



Údarás na
Gaeltachta

Athbhreithniú ar 2022: Forbairt Fiontraíochta
Review of 2022: Enterprise Development



Forbairt Fiontraíochta

Tugann Údarás na Gaeltachta faoi réimse leathan gníomhaíochtaí fiontraíochta agus forbartha chun a fheidhmeanna i dtaca le cruthú agus caomhnú fostaíochta sa nGaeltacht a bhaint amach. Tá na frontair a fhaigheann tacaíocht ag feidhmiú in earnálacha ar nós na heolaíochtaí beatha (bithleighis agus cógaisíocht), na teicneolaíochta faisnéise agus cumarsáide, saindeántúsaíochta (earraí innealtóireachta agus tomhaltais), closamhairc agus na meáin dhigiteacha, turasóireacht, frontair mhara agus frontair theangabhunaithe.

Thaispeáin claint an Údaráis seasmhacht eacnamaíochta le linn 2022. Cruthaíodh 945 post nua agus tháinig glanmhéadú 151 post ar an bhfostaíocht ina hiomláine i rith na bliana. Chonacthas an méadú is mó sa bhfostaíocht i nGaeltacht Chiarraí. Bhí an méadú ba shuntasáigh sa bhfostaíocht in earnálacha na hinnealtóireachta, san earnáil

teicstíle, i seirbhísí agus in acmhainní nádúrtha. Bhí titim sa bhfostaíocht san earnáil bhia agus dí agus sa déantúsaíocht thraidisiúnta.

Cheadaigh Bord Údarás na Gaeltachta líon tograí nua a chruthóidh 429 post agus a mbeidh €31m in infheistíocht mheasta ón Stát agus infheistíocht ón earnáil phríobháideach i gceist leo sna blianta amach romhainn. Comhlachtaí sna hearnálacha táirgí sláinte, an bhia agus na dí, seirbhísí agus déantúsaíochta nideoige is mó atá luaite leis na poist nua seo. Cheadaigh Bord an Údaráis infheistíocht Stáit de luach os cionn €8.4m i ndeontais fostaíochta, innealra, oiliúna agus clár oiliúna mar aon le deontais éagsúil eile le linn 2022. Ceadáíodh suas le €17.5m i soláthar caipitil i rith na bliana d'athchóiriú agus forbairt infreastruchtúr gnó na Gaeltachta chun tacú le buanú fostaíochta agus tograí nua a fhorbairt.



Enterprise Development

Údarás na Gaeltachta undertakes a broad range of enterprise and development activities in fulfilling its functions in relation to the creation and maintenance of employment in the Gaeltacht. The enterprises supported operate in sectors such as life sciences (biomedical and pharmaceutical), information and communications technology, niche manufacturing (engineering and consumer goods), audio-visual and digital media, tourism, marine and language-based enterprises.

Údarás-supported enterprises demonstrated economic resilience during 2022. 945 new jobs were created and there was a net gain of 151 jobs in the total employment for the year. The greatest gain in employment was in the Kerry Gaeltacht. There was a significant increase in

employment in the engineering services, in the textile sector and natural resources sectors. There was a decline in employment in the food and drink sector and in traditional manufacturing.

The Údarás na Gaeltachta board has approved a number of new proposals that will create 429 jobs involving €31m in estimated State and private investment in the coming years. These posts are mainly in companies in the medical devices, food and beverage, services and niche manufacturing sectors. Údarás na Gaeltachta approved State investment worth over €8.4m in grants for employment, machinery, training and skills development programmes along with other various grants during 2022. Up to €17.5m capital expenditure was approved during the year for upgrading and developing the business infrastructure of the Gaeltacht to support employment and the development of new projects.

Fostaíocht sa nGaeltacht

Coinníodh an fhostaíocht Ghaeltachta ag leibhéal seasmhach in 2022, agus bhí fás suntasach i roinnt earnálacha. 8,235 post a bhí i gcomhlachtaí a fuair tacaíocht ó Údarás na Gaeltachta ag deireadh 2022, i gcomparáid le 8,084 i 2021. Cruthaíodh líon suntasach postanna in earnálacha na déantúsaíochta nideoige, na turasóireachta, agus na teanga agus léiríodh seasmhacht agus buaine i margadh fostaíochta na Gaeltachta. Nuair a thógtar laghdú poist san áireamh, feictear glanmhéadú de 151 sa bhfostaíocht ina iomláine agus ardú ar an líon fostaíochta i bhformhór na gceantar Gaeltachta.

Tá figiúirí fostaíochta 2022, 8,235, á dtuairisciú ag úsáid modheolaíocht atá molta ag an Roinn Fiontair, Trádála agus Fostaíochta. Faoin modheolaíocht seo, rangaitear an fhostaíocht de réir dhá chatagóir: poist lánaimseartha agus eile. Roimhe seo bhíodh an fhostaíocht á tuairisciú

de réir fostaíocht lánaimseartha, pháirtaimseartha agus shéasúrach. Tá athshonrú déanta ar fhiigiúirí fostaíochta 2021 ionas gur féidir comparáid chruinn a dhéanamh. Is 9,491 post a bheifí á dtuairisciú i gcliantchomhlachtaí an Údaráis don bhliain 2022 ar bhunús fostaíochta iomláine. Leanfar leis an obair atáthar á déanamh ar na bunachair sonraí agus ar na modheolaíochtaí atá in úsáid as seo go ceann bliana eile ar laghad.

Ó thaobh na réigiún de, bhí cúrsaí fostaíochta an-dearfach i gCiarraí, áit a raibh glanmhéadú de 83 post, méadú 13% i gcomparáid le 2021. Bhí an fhostaíocht láidir freisin i bPort Láirge agus i gContae na Mí, cé go bhfacthas titim bheag sa bhfostaíocht i gcontaetha na Gaillimhe agus Chorcaí.



Gaeltacht Employment

Gaeltacht employment was maintained at a steady level in 2022 and certain important sectors saw significant growth. There were 8,235 jobs in Gaeltacht supported companies in 2022, compared to 8,084 in 2021. A significant number of jobs were created in the niche manufacturing, tourism and language sectors and the employment market in the Gaeltacht displayed resilience and strength. When job reductions are taken into account, there was a net increase of 151 in employment as a whole and an increase in the number of jobs in most Gaeltacht areas.

The 2022 employment figures, 8,235, are being reported using a methodology recommended by the Department of Enterprise, Trade and Employment. Under this methodology, employment is classified into two categories: full-time and other jobs. Previously, employment was reported by full-time, part-time and seasonal employment.

The 2021 employment figures have been restated so that an accurate comparison can be made. 9,491 jobs would be reported in Údarás client companies for 2022 on a total employment basis. Work on the databases and methodologies used will continue for at least another year.

From a regional perspective, employment was very positive in Kerry with a net increase of 83 jobs, an increase of 13% on 2021. Employment was also strong in Waterford and Meath, although counties Galway and Cork saw a slight fall in employment.

Tionchar eacnamaíoch chliantchomhlachtaí an Údaráis

De réir thaighde ABSEI ar chliantchomhlachtaí an Údaráis a bhfuil deichniúr nó níos mó fostaíthe iontu, meastar go raibh díolachán iomlán €1,135m déanta in 2022 ag cliantchomhlachtaí an Údaráis. Déanadh caiteachas díreach de €531m i ngeilleagar na hÉireann in 2022 ar phárolla, ar sheirbhísí agus ar cheannach ábhar. Is €229m a íocadh ar phárolla agus caitheadh €101m, nó 74.4% den chaiteachas iomlán, ar sheirbhísí lonnaithe in Éirinn.

Cúrsaí easpórtála a bhí i gceist le €677 milliún nó 60% den díolachán iomlán. Chuaigh 30% (€214m) den iomlán á n-easpórtáil chuig an AE. Bhí 23% d'earraí á n-onnmhairiú go Meiriceá Thuaidh agus 6% chuig an Áise. Is margadh suntasach fós é an Ríocht Aontaithe do chomhlachtaí Gaeltachta de luach €189m, nó 28% den iomlán.



Economic impact of Údarás na Gaeltachta client companies

According to ABSEI research of Údarás na Gaeltachta client companies, in which ten or more employees are employed, the client companies had estimated total sales of € 1,135m in 2022. Direct expenditure of €531m was made in the Irish economy on payroll, services and the purchase of materials. A total of €29m was paid on payroll, with €101m or 74.4% of total expenditure, spent on Irish-based services.

Exports made up €677m or 60% of total sales by Gaeltacht companies (10+) in 2022. 30% (€214m) of total exports were to the EU. A total of 23% of exports were to North America and 6% to Asia. The United Kingdom is still an important market for Gaeltacht companies with a value of €189m or 28% of the total.

Maoiniú Stáit

Tá infheistíocht Stáit thart ar €25.9 milliún i gceist leis an gcúnamh a cheadaigh an tÚdarás in 2022 do thionscadail fostaíochta agus forbartha, d'oideachas agus oiliúint, agus i leith infreastruchtúir.

Costas in aghaidh an Phoist

Bhí costas deontais de €2,392 in aghaidh an phoist in 2022 agus bhí meánchostas de €4,327 in aghaidh an phoist i gceist thar na cúig bliana seo caite. Léiríonn an costas in aghaidh an phoist an caiteachas deontais ar chaipiteal, ar fhostaíocht, ar thaighde agus forbairt agus ar oiliúint shainiúil a íoctar le cliantchomhlachtaí ach ní áiríonn sé deontais EMFF (An Ciste Eorpach Muirí agus lascaigh) ná Taighde/Forbartha/Nuálaíochta. Ní áirítear caiteachas eile i leith oiliúna ná oideachais mar níl ceangal díreach idir mórchuid an chaiteachais ar na cláir oideachais tríú leibhéal

State Funding

The assistance approved by Údarás na Gaeltachta in 2022 involves a State investment of approximately €25.9 million for employment and development projects, for education and training, and for infrastructure.

Cost per Job

The grant cost per job for 2022 was €2,392 and the average cost per job over the past five years was €4,327. The cost per job reflects grant payments towards capital, employment, research and development and specific training paid to client companies but excludes FIFG (Financial Instrument for Fisheries Guidance) and Research/Development/Innovation funding. Other expenditure on training and education is excluded as there is no direct link between a substantial proportion of the expenditure on

agus foghlama fadsaoil atá á maoiniú agus cláir chruthaithe fostaíochta na bliana reatha.

Taighde agus Forbairt

I gcomhthéacs athruithe polaitíochta idirnáisiúnta chinntigh an tÚdarás gur cuireadh béim ar leith ar chaiteachas ar ghníomhaíochtaí taighde agus forbartha ina chliantchomhlachtaí agus é ag cabhrú le gnóthaí forbairt a dhéanamh ar a gcumas iomaíochta agus margaí nua a aimsiú. In 2022 ceadaíodh €914,048 i ndeontais dírithe ar thaighde agus forbairt agus ar fhorbairt scileanna taighde margaíochta. Tá an tÚdarás, i gcomhar le Fiontraíocht Éireann, tiomanta do chomhoibriú le comhlachtaí tríd an Scéim Náisiúnta Taighde, Forbartha agus Nuálaíochta (T&F&N) a fheidhmiú chun an bonn taighde agus nuálaíochta in earnáil na fiontraíochta a neartú.



third level education courses and lifelong learning support schemes and the current year job creation programmes.

Research and Development

In the context of international political change, An tÚdarás ensured that focus was given to expenditure on research and development activities in its client companies in assisting businesses to develop their competitive capability and to establish new markets. In 2022, some €914,048 was approved in grants for research and development and for the development of market research skills. An tÚdarás, in cooperation with Enterprise Ireland, is committed to working with companies through the national Research and Development and Innovation (R&D&I) Scheme to strengthen the research and innovation base of the enterprise sector.



Údarás na
Gaeltachta

Athbhreithniú ar 2022:
Pleanáil Teanga agus Forbairt Pobail
Review of 2022:
Language Planning and Community Development



Pleanáil Teanga

An Próiseas Pleanála Teanga

Faoi Acht na Gaeltachta, 2012, tugadh feidhm reachtúil don Údarás maidir le cur i bhfeidhm na Straitéise 20 Bliain don Ghaeilge 2010 - 2030. Cuireann An Roinn Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán (RTCEGS&M) soláthar maoinithe ar fáil d'Údarás na Gaeltachta le cur ar a chumas an próiseas pleanála teanga a chur i bhfeidhm sa nGaeltacht. As an soláthar sin cuireann an tÚdarás maoiniú ar fáil do Cheanneagraíochtaí atá i mbun pleananna teanga a fheidhmiú sna Limistéir Phleanála Teanga agus sna Bailte Seirbhíse Gaeltachta atá faoina chúram.

Faoi dheireadh na bliana 2022 bhí pleananna teanga á bhfeidhmiú in 24 Limistéar Pleanála Teanga (LPT) as na 26 Limistéar agus in dhá Bhaile Seirbhíse Gaeltachta (BSG) a bhfuil pleananna ceadaithe dóibh agus bhí beartaithe go mbeadh tús á chuir le feidhmiú na bpleananna teanga sa dá LPT eile, 'siad sin LPT An Eachréidh agus LPT Bhearna agus Cnoc na Cathrach go luath in 2023. Bhí 34 post mar Oifigeach Pleanála Teanga agus Oifigeach Cúnta ceangailte leis na pleananna teanga, le hinfhéistíocht iomlán de €3.2m



Language Planning

The Language Planning Process

Under the Gaeltacht Act 2012, Údarás na Gaeltachta was given statutory responsibility in relation to the implementation of the 20-Year Strategy for the Irish Language 2010 - 2030. The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (DTCAGSM) provides funding to Údarás na Gaeltachta to implement the language planning process in the Gaeltacht. From that provision Údarás na Gaeltachta funds Lead Organisations overseeing the language plans in Language Planning Areas and in Gaeltacht Service Towns.

By the end of 2022 language plans were being implemented in 24 Language Planning Areas (LPA) out of the 26 Gaeltacht Areas and 2 Gaeltacht Service Towns (GST) for which plans have been approved. It is intended that the implementation of the language plans would commence in the other two LPA's, namely The Eachréidh (LPA) and Bhearna and Cnoc na Cathrach LPA in early 2023. 34 Language Planning Officers and Assistant Language Planning Officers were employed and tasked with implementing these plans in their language planning areas, involving a total investment of €3.2m.

Forbairt Pobail

Bunaíodh an tAonad Forbartha Pobail chun comhairle agus tacaíocht a chur ar fáil do na heagrais forbartha pobail chun cuidiú leo a gcuid spriocanna forbartha a bhaint amach ar mhaithe le pobal na Gaeltachta.

Bhí ardú suntasach ar an maoiniú reáchtála a chuir Údarás na Gaeltachta, i gcomhar leis an RTCEGS&M, ar fáil do na heagraíochtaí forbartha pobail in 2022 - cuireadh €3.3m ar fáil do na heagrais forbartha pobail, le cur ar a gcumas tabhairt faoi chlár forbartha pobail dírithe ar riachtanais an phobail áitiúil agus ar thograí turasoireachta, ar phleanáil teanga, ar fhuinneamh in-athnuaite agus ar an ngréasán gteic, i measc tograí eile.

Scéim Deontas Reáchtála

Chuir an Scéim Deontas Reáchtála, atá á feidhmiú ag Údarás na Gaeltachta, maoiniú de €3,366,000 ar fáil do 33 eagrais pobail (comharchumainn agus comhlachtaí pobalbhunaithe) sa nGaeltacht in 2022. Tá plean oibre ag gach eagraíocht agus aontaítear spriocanna sonracha leis an Údarás mar chuid den chomhaontú maoinithe bhliantúil. Cuireann na heagrais phobalbhunaithe deiseanna fostaíochta ar fáil go háitiúil agus tá 71 duine fostaíche go lánaimeartha agus 56 go páirtaimseartha go díreach ag na heagrais féin. Tá ról tábhachtach ag na heagrais i bhforbairt tuaithe agus ag cur tionscnaimh agus seirbhísí pobail chun cinn.

Community Development

The Community Development Unit has been established to provide advice and support to community development organisations to help them achieve their development goals for the benefit of the Gaeltacht community.

There was a significant increase in the current funding provided by Údarás na Gaeltachta in collaboration with the DTCAGSM to the community development organisations in 2022 - €3.3m was made available to organisations, to enable them to undertake a range of community development projects focused on the requirements of the local community, including tourism projects, language planning programmes, and projects focusing on renewable energy and on the use of the gteic network.

Administration Grant Scheme

The Administration Grant Scheme, which is operated by Údarás na Gaeltachta, provided funding of €3,366,000 to 33 community organisations (cooperatives and community-based bodies) in the Gaeltacht. Each organisation has a work plan and specific targets are agreed with Údarás na Gaeltachta as part of the annual funding agreement. The community-based organisations provide employment opportunities locally and 71 people are employed full-time and 56 part-time directly by the organisations themselves. The organisations play an important role in rural development and promoting community initiatives and services.

Beagnach 1,000 fostaíche ar Scéimeanna Fostaíochta Sóisialta

Bhí 979 rannpháirtí agus 47 saoiسته fostaíche i 48 scéim ar fud na Gaeltachta in 2022. Tá ról agus tionchar tábhachtach ag na scéimeanna fostaíochta sóisialta (Scéim Fostaíochta Pobail, Scéim Shóisialta Tuaithe & Scéim TÚS), atá á mbainistiú ag an Údarás agus maoinithe ag an Roinn Coimisce Sóisialaí, ag cur seirbhís luachmhar ar fáil do phobal na Gaeltachta, chomh maith le taithí oibre agus oiliúint.

Clár LEADER

Tá ról ag Údarás na Gaeltachta i bhfeidhmiú chlár LEADER i nGaeltacht Dhún na nGall agus i nGaeltacht Mhúscraí. Tá Údarás na Gaeltachta ar cheann de cheithre chomhpháirtí faoi Choiste Forbartha Pobail Áitiúil (LCDC) Dhún na nGall agus Mhúscraí atá freagrach as feidhmiú Chlár LEADER sna Gaeltachtaí sin ar son an Ghrúpa Forbartha Áitiúil (LAG).

Bhí riaradh agus feidhmiú an Chláir idir-thréimhse LEADER (2021-2022) i nGaeltacht Dhún na nGall, seachas na hoileáin amach ón gcósta, faoi chúram an Údarás na Gaeltachta. Ceadaiódh ocht dtogra LEADER faoin gclár in 2022 le deontas €375,802 (ar infheistíocht iomlán €523,820).

Tháinig deireadh le Clár LEADER 2014-2020 agus leis an gclár idir-thréimhseach 2021-2022 ag deireadh 2022. Is é an tÚdarás a bhí ag bainistiú an Clár LEADER i gceantar Mhúscraí le linn na dtréimhsí seo. Ceadaiódh cúnamh deontais de €77,739 do ghnóthaí Gaeltachta agus Coistí

Nearly 1,000 employees on Social Employment Schemes

There were 979 participants and 47 supervisors employed on 48 schemes throughout the Gaeltacht in 2022. The social employment schemes (Community Employment Scheme, Rural Social Scheme & TÚS Scheme), which are managed by Údarás na Gaeltachta are funded by the Department of Social Protection and have an important role and impact, providing work experience and training to Gaeltacht communities.

The LEADER Programme

Údarás na Gaeltachta is involved in the implementation of the LEADER programme in the Donegal Gaeltacht and Múscraí Gaeltacht. Údarás na Gaeltachta is one of four partners under the Donegal and Múscraí Local Community Development Committee (LCDC), responsible for the implementation of the LEADER Programme in those Gaeltacht areas on behalf of the Local Development Group (LAG).

The administration and implementation of the interim LEADER Programme (2021-2022) in Donegal Gaeltacht, apart from the offshore islands, was the responsibility of the Údarás na Gaeltachta. Eight LEADER proposals were approved under the program in 2022 with a grant of €375,802 (for a total investment of €523,820)

The LEADER Programme 2014-2020 and the transitional Programme 2021-2022 finished at the end of 2022.

Pobail mar aon le cúnamh deontas de €26,587 do togra bia amháin faoin gClár Tionscnaimh Bia ó thús an Chláir. Sheol Comharchumann Forbartha Mhúscraí 'Plean Feidhme Turasoireachta Mhúscraí' do cheantar Gaeltachta Mhúscraí i mbliana le cúnamh deontas staidéar féidearthachta ón gClár LEADER.

Tá clár LEADER oscailte do ghrúpaí deonacha, do dhaoine aonair, tionscnaimh phríobháideacha agus phobail, agus frontair bheaga agus mheánmhéide. Tá an clár dírithe ar thionscadail arb é a n-aidhm caighdeán maireachtála agus deiseanna eacnamaíochta a chur chun cinn ar mhaithe le leas bhunadh nó phobal Ghaeltacht Dhún na nGall/ Mhúscraí faoi chreatlach na Straitéise Forbartha Áitiúla atá faofa.



Údarás was managing the LEADER Program in the Múscraí area during these periods. Grant aid of €77,739 was approved for Gaeltacht businesses and Community Committees together with grant aid of €26,587 for one food project under the Food Initiatives program from the beginning of the Programme. Comharchumann Forbartha Múscraí launched a 'Múscraí Tourism Action Plan' for the Múscraí Gaeltacht area this year with the help of a feasibility study grant from the LEADER Programme.

The LEADER programme is open to voluntary groups, individuals, private and community initiatives, and small and medium-sized enterprises. The program is focused on projects whose aim is to promote living standards and economic opportunities for the benefit of the Donegal Gaeltacht/Múscraí community or community under the framework of the approved Local Development Strategy.

Óige agus Ealaíona

Comhar Naíonraí na Gaeltachta CTR.

Is struchtúr neamhspleách é Comhar Naíonraí na Gaeltachta (CNNG) a fhaigheann maoiniú ó Údarás na Gaeltachta chun seirbhís bainistíochta agus riaracháin a chur ar fáil do na seirbhísí luathbhlianta Gaeltachta atá ag feidhmiú trí Ghaeilge sa nGaeltacht. Cuireann an Roinn Leanaí agus Gnóthaí Óige, chomh maith leis an An Roinn Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, maoiniú ar fáil faoi na scéimeanna éagsúla luathbhlianta.

Youth and the Arts

Comhar Naíonraí na Gaeltachta CTR.

Comhar Naíonraí na Gaeltachta (CNNG) is an independent company funded by Údarás na Gaeltachta to provide a management and administration service to Gaeltacht early years services functioning through Irish in the Gaeltacht. The Department of Children and Youth Affairs, as well as the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, provide funding under the various early year's schemes.

Le linn 2022 bhí 1,878 páiste ag freastal ar 121 seirbhís luathbhlianta atá faoi scáth Chomhar Naíonraí na Gaeltachta, sin ardú de sheacht sheirbhís agus ardú de 110 páiste ón mbliain roimhe.

Fostaíonn Comhar Naíonraí na Gaeltachta na múinteoirí luathbhlianta atá faoina chúram. Bhí 223 duine fostaithe ag CNNG in 2022, 212 duine fostaithe sna seirbhísí luathbhlianta agus 11 fostaithe sa gcomhlacht féin.

Cheadaigh Údarás na Gaeltachta maoiniú de €590,000 do Chomhar Naíonraí na Gaeltachta CTR. in 2022.

Muintearas Teoranta

Fochuideachta de chuid Údarás na Gaeltachta is ea Muintearas Teoranta a fhaigheann maoiniú chun cuspóirí áirithe forbartha oideachais, teanga, óige agus pobail a bhaint amach. Áirítear na réimsí seo

a leanas mar phríomhréimsí oibre an chomhlachta: luathfhorbairt an linbh, an réimse oideachais, an óige, cúrsaí nuatheicneolaíochta, cumarsáid agus oideachas fadsaoil pobail. I gcomhar leis an Údarás, cuireann an Roinn Oideachais agus Scileanna, An Roinn Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, SOLAS agus POBAL foinsí maoinithe eile ar fáil do réimsí éagsúla tionscadail atá ar siúl acu.

Chuir Údarás na Gaeltachta maoiniú de €780,000 ar fáil do Mhuintearas Teoranta in 2022. Seachadann an comhlacht 'Scéim na gCúntóirí Teanga' i scoileanna Gaeltachta i gcontaetha na Gaillimhe, Mhaigh Eo, Dhún na nGall agus na Mí ar son na Roinne Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán. Sa mbliain 2022, bhí 89 Cúntóir Teanga fostaithe faoin scéim.



During 2022, there were 1,878 children attending 121 early year's services under the auspices of Comhar Naíonraí na Gaeltachta, an increase of seven services and 110 children on the previous year.

Comhar Naíonraí na Gaeltachta employs the early year's teachers in its services. CNNG had 223 people employed in the Gaeltacht in 2022 - 212 as employees of the early childhood services and 11 employed by the company.

Údarás na Gaeltachta approved €590,000 in funding for Comhar Naíonraí na Gaeltachta CTR. in 2022.

Muintearas Teoranta

Muintearas Teoranta, a subsidiary company of Údarás na Gaeltachta, is funded to promote certain educational, language, youth and community development objectives. The company's primary fields of work include the following:

early childhood development, education, youth work, modern technology courses, communication and lifelong community education. In cooperation with Údarás na Gaeltachta, Muintearas Teoranta also receives other sources of funding from the Department of Education and Skills, the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, SOLAS and POBAL for various initiatives it administers.

Údarás na Gaeltachta approved €780,000 in funding to Muintearas Teo in 2022. Muintearas Teo. supports the running of youth clubs throughout the Gaeltacht. It administers 'Scéim na gCúntóirí Teanga' (Language Assistants' Scheme) in Gaeltacht schools in counties Galway, Mayo, Donegal and Meath on behalf of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. In 2022 Muintearas Teo employed 89 Cúntóir Teanga.

Ealaín (na Gaeltachta) Teoranta

Is comhfhiontar idir Údarás na Gaeltachta agus an Chomhairle Ealaíon é Ealaín (na Gaeltachta) Teo a bhfuil sé mar sprioc aige forbairt na n-ealaíon comhaimseartha agus traidisiúnta sa Ghaeltacht a chur chun cinn.

Cheadaigh Údarás na Gaeltachta maoiniú de €500,000 d'Ealaín (na Gaeltachta) Teoranta in 2022. Bhí triúr éascaitheoirí ealaíona réigiúnacha a chuireann an clár i bhfeidhm fostaithe mar aon le beirt bhall foirne a chuireann an clár Cuisle i bhfeidhm, clár Ealaíona Traidisiúnta don Óige atá maoinithe ag an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán.

I rith 2022 lean Ealaín (na Gaeltachta) Teoranta ag cur tacaíocht agus maoiniú ar fáil do ghníomhaíochtaí ealaíon sa Ghaeltacht trína scéimeanna maoinithe éagsúla.

Tacaíodh le 195 iarratas ó bhuiséad os cionn milliún euro in 2022 a chuimsigh tionscadail straitéiseacha ealaíon Gaeltachta, féilte ealaíon Gaeltachta, go leor ealaíontóirí agus tionscadail ealaíon, lena n-áirítear amharcealaíona, litríocht, seónna stáitse agus cónaitheachtaí tríd an Scéim Forbartha Ealaíon. Leanadh le gníomhaíochtaí chlár Cuisle, agus d'fhreastal 2,077 rannpháirtí ar ranganna sna ceantair Ghaeltachta. Rinneadh taighde ar chlár drámaíochta don óige, cuireadh tús le clár oiliúna do theagascóirí agus fógraíodh Scéim Tacaíochta don Amharclannaíocht Óige ag díriú ar an aoisghrúpa 12- 18 le linn na bliana.



Ealaín (na Gaeltachta) Teoranta

Ealaín (na Gaeltachta) Teo is a joint venture between Údarás na Gaeltachta and the Arts Council which aims to promote the development of the contemporary and the traditional Gaeltacht arts.

Údarás na Gaeltachta approved funding of €500,000 to Ealaín (na Gaeltachta) Teoranta in 2022. The company employs three regional arts facilitators who implement the programme along with two staff members who implement the Cuisle programme, a Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media funded Traditional Arts for Youth programme.

During 2022 Ealaín (na Gaeltachta) Teoranta continued to provide support and funding for arts courses in the Gaeltacht through its various funding schemes. 195 applications were supported from a budget of over a million euros in 2022 which included strategic Gaeltacht arts projects, Gaeltacht arts festivals, many artists and arts project, including visual arts, literature, stage shows and residencies through the Arts Development Scheme. The activities of the Cuisle program continued with 2,077 participants attending classes in the Gaeltacht areas. A drama program for youth was researched, a training program for instructors was started and a Support Scheme for Youth Theater was announced targeting the 12-18 age group during the year.

Tháinig deireadh leis an tréimhse don phlean straitéiseach na heagraíochta - Plean Straitéiseach um Fhorbairt na nEalaíon sa Ghaeltacht 2018-2022. Rinneadh athbhreithniú ar thionchar na straitéise sin le linn 2022 agus forbraíodh straitéis nua d'Ealaín (na Gaeltachta) don tréimhse 2023-2027.

Tá eolas iomlán ar spriocanna agus cuspóirí an chomhlachta ar fáil ag www.ealain.ie.



The period for the organisation's strategic plan - Strategic Plan for the Development of the Arts in the Gaeltacht 2018-2022 came to an end. The impact of that strategy was reviewed during 2022 and a new strategy for Ealaín (na Gaeltachta) was developed for the period 2023-2027.

Full information on the company's goals and objectives is available at www.ealain.ie.



Údarás na
Gaeltachta

Eagraíocht agus Seirbhísí
Organisation and Services



Eagraíocht agus Seirbhísí

Rialachas Corparáideach

Is comhlacht corpraithe é Údarás na Gaeltachta arna bhunú ag an Acht um Údarás na Gaeltachta, 1979, agus feidhmíonn sé faoi shainchúram na Roinne Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spórt agus Meán de réir fhorálacha na nAchtanna um Údarás na Gaeltachta, 1979 go 2010, arna leasú ag Acht na Gaeltachta, 2012. Chomh maith lena chuid reachtaíochta rialaithe féin, tá dualgas ar an Údarás freisin cloí le raon de cheanglais reachtúla agus riartha eile de chuid an Stáit agus an Aontais Eorpaigh.

Foireann

Ag deireadh 2022 bhí 98 duine fostaithe go buan ag Údarás na Gaeltachta.

Comhionannas

Tá Údarás na Gaeltachta tiomanta go hiomlán do pholasaí comhionannais deiseanna, agus tá gach post san eagraíocht ar oscailt d'fhir agus do mhná. Leanfar leis na scéimeanna atá ag an Údarás le roghanna a chur ar fáil don fhoireann i dtaca leis na riachtanais ghairme agus phearsanta atá acu, nithe mar phostroinnt, sosanna gairme, saoire speisialta agus uaireanta laghdaithe oibre. Le linn na bliana 2022, bhain 16 ball foirne leas as na scéimeanna seo.

Laistigh de na constaicí a bhaineann le hearcú foirne sa tSeirbhís Phoiblí i gcoitinne, déantar iarracht deiseanna

Organisation and Services

Corporate Governance

Údarás na Gaeltachta is a corporate body established by the Údarás na Gaeltachta Act, 1979, and operates under the aegis of the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media in accordance with the provisions of the Údarás na Gaeltachta Acts, 1979 to 2010, as amended by the Gaeltacht Act 2012. In addition to its own governing legislation, An tÚdarás is also required to comply with a range of other State and EU statutory and administrative requirements.

Staff

At the end of 2022 there were 98 persons permanently employed in the organisation.

Equality

Údarás na Gaeltachta is committed to a policy of equal opportunity and all positions within the organisation are open to both men and women. An tÚdarás continues to operate a number of schemes which provide staff with options in relation to meeting their career and personal needs, such as job sharing, career breaks, special leave and reduced working hours. During 2022, 16 members of staff availed of these schemes.

Within the constraints applying to the recruitment of staff in the Public Service in general, efforts are made to make

fostaíochta oiriúnacha a chur ar fáil do dhaoine faoi mhíchumas.

An tAcht um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005

De réir an Achta um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005, tá ráiteas sábháilteachta ullmhaithe ag Údarás na Gaeltachta agus táthar ag feidhmiú na socrúithe cuí go leanúnach chun cosaint a thabhairt do shábháilteacht agus do shláinte na bhfostaithe agus na gcuairteoirí ar fad a bhíonn taobh istigh dá ionaid ghnó. Déanann an tÚdarás athbhreithniú ar na Ráitis Sábháilteachta go leanúnach chun a chinntiú go bhfuiltear ag cloí go hiomlán leis na forálacha atá san Acht um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005. Leanadh le hoiliúint a chur ar fáil don fhoireann i réimsí sábháilteachta agus sláinte le linn 2022 chun féachaint chuige go bhfuil an tÚdarás ag comhlíonadh na bhforálacha reachtúla.

Oiliúint agus Forbairt na Foirne

Leanadh le forbairt agus oiliúint foirne in 2022. Rinne baill foirne freastal ar réimse leathan cúrsaí i rith na bliana idir chúrsaí lae, chúrsaí diplóma agus máistreachta i réimse leathan ábhar cuí a bhain le gnó, bainistíocht, dlí, planáil teanga, Gaeilge, airgeadas agus nuatheicneolaíocht.

Clár um Chúram Cliant

I gcomhréir le dea-chleachtas sa tSeirbhís Phoiblí, tá glactha ag Údarás na Gaeltachta le Cód Cleachtais i dtaca le cúram cliant. Tá Cairt na gCliaint ar taispeáint agus ar fáil in oifigí

suitable job opportunities available to people with disabilities.

The Safety, Health and Welfare at Work Act, 2005

In accordance with the Safety, Health and Welfare at Work Act, 2005, Údarás na Gaeltachta has a written safety statement and continues to implement appropriate measures to protect the safety and health of all employees and visitors at its places of business. An tÚdarás continuously reviews the Safety Statements to ensure compliance with the provisions of the Safety, Health and Welfare at Work Act, 2005. During 2022 staff training in various areas of health and safety continued in order to ensure the organisation is fully compliant with legislative provisions.

Staff Training and Development

The staff training and development programme continued in 2022. Members of staff attended a wide range of courses during the year which included day courses, diploma, and masters courses in a wide range of subjects including business, management, law, language planning, Irish language, finance and modern technology.

Client Care Programme

In accordance with good practice in the Public Service, Údarás na Gaeltachta has adopted a Code of Practice for quality client care. The Client Charter is displayed and available in Údarás na Gaeltachta's offices and on its website www.udaras.ie. The Code of Practice

an Údaráis agus ar a láithreán gréasáin www.udaras.ie. Mar chuid den Chód Cleachtais, tá nósmaireacht maidir le gearáin a láimhseáil agus tá córas chun déileáil le gearáin fhoirmiúla faoi chaighdeán seirbhísí an Údaráis. Déantar achainíochta agus gearáin a fhiosrú agus a fhreagairt agus fadhbanna a chur ina gceart chomh fada agus is féidir é, de réir ghnáthmhodhanna imeachta an Údaráis. Tá an tÚdarás ag leanúint le béim a chur ar sheirbhísí do chliant a fheabhsú, agus chuige sin déantar modhanna imeachta a leasú agus a shocrú i scríbhinn de réir mar is cuí, chun seirbhís chomhsheasmhach a chinntiú.

Faoi fhorálacha an Achta Ombudsman (Leasú), 2012 socraíodh go mbeadh feidhmeanna Údarás na Gaeltachta le teacht faoi réir athbhreithniú neamhspleách Oifig an Ombudsman le héifeacht ón 01 Bealtaine 2013. Socraíodh dá réir go gcuirfí eolas ina leith sin ar fáil don phobal ar láithreán gréasáin an Údaráis ag www.udaras.ie agus in

ábhar eile cumarsáide, agus go gcuirfí nósanna imeachta an Údaráis in oiriúint don socrú nua sin.

Na hAchtanna um Eitic in Oifigí Poiblí, 1995 agus 2001

I gcomhréir leis na hAchtanna um Eitic in Oifigí Poiblí, 1995 agus 2001, rinne comhaltaí boird an Údaráis agus comhaltaí foirne atá i bpost ainmnithe Ráitis Leasa de réir mar ba chúil. Baineann forálacha na nAchtanna leis na stiúrthóirí agus le bainisteoirí áirithe i bhfochuideachtaí an Údaráis ó 2009, agus rinne na daoine sin ráitis faoi na hAchtanna in 2022 freisin de réir mar ba chúil.

An tAcht um Shaoráil Faisnéise, 2014

Cloíonn Údarás na Gaeltachta le forálacha an Achta um Shaoráil Faisnéise 2014. Fuair an tÚdarás 22 iarratas ar thaifid le linn 2022, agus dhá iarratas ar athbhreithniú inmheánach.



includes procedures for handling disputes and a system for dealing with formal complaints regarding the quality of the service delivery of An tÚdarás. Normal Údarás procedures are followed for investigating and responding to representations and complaints and to correct any issues insofar as possible. An tÚdarás continues to place emphasis on improving services to its clients, and to that end procedures are amended and documented as appropriate, to ensure consistent delivery of service.

In accordance with the Ombudsman (Amendment) Act 2012, provision was made for An tÚdarás to come under the independent oversight of the Ombudsman's Office with effect from 01 May 2013. Provision was made to provide this information on Údarás na Gaeltachta's website www.udaras.ie and in other communication material, and to adjust Údarás na Gaeltachta's procedures in line with this new arrangement.

The Ethics in Public Office Acts, 1995 and 2001

In accordance with the Ethics in Public Office Acts, 1995 and 2001, members of the Board of Údarás na Gaeltachta and staff holding designated positions completed Declarations of Interest as appropriate. Since 2009 the provisions of these Acts apply to the directors and certain managers in Údarás subsidiaries, who also completed statements in 2022 as appropriate.

Freedom of Information Act, 2014

Údarás na Gaeltachta complies with the provisions of the Freedom of Information Act 2014. During 2022, An tÚdarás received 22 requests for records. There were two requests for an internal review.

Rialacháin na gComhphobal Eorpach (Rochtain ar Fhaisnéis faoin gComhshaoil) 2007 go 2014

D'fhonn éifeacht a thabhairt do Threoir 2003/4/CE ó Pharlaimint agus ó Chomhairle na hEorpa maidir le rochtain a bheith ag an bpobal ar fhaisnéis faoin gcomhshaoil, thug an tAire Comhshaoil, Oidhreacht agus Rialtais Áitiúil Rialacháin isteach in Éirinn le héifeacht ó 01 Bealtaine 2007.

Faoi na Rialacháin seo, dar teideal Rialacháin na gComhphobal Eorpach (Rochtain ar Fhaisnéis faoin gComhshaoil), (I.R. 133 de 2007, I.R. 662 de 2011, I.R.615 de 2014 agus I.R. 309 de 2018), foráiltear nach foláir faisnéis a bhaineann leis an gcomhshaoil atá ina sheilbh ag údarás poiblí ar nós Údarás na Gaeltachta, nó atá coinneithe ar a shon, a chur ar fáil ar iarratas do dhuine ar bith, faoi



European Communities (Access to Information on the Environment) Regulations 2007 to 2014

With a view to giving effect to Directive 2003/4/EC of the European Parliament and Council on public access to environmental information, the Minister for the Environment, Heritage and Local Government introduced Regulations in Ireland with effect from 01 May 2007.

The Regulations, entitled the European Communities (Access to Information on the Environment) Regulations, (S.I. 133 of 2007, S.I. 662 of 2011, S.I. 615 of 2014 and S.I. 309 of 2018) provide that, subject to certain exceptions, information relating to the environment held by, or for, a public authority such as Údarás na Gaeltachta must be made available on request to any person. An

réir eisceachtaí áirithe. Tá córas i bhfeidhm ag an Údarás le freagairt do riachtanais na Rialachán.

Mar eagraíocht atá ag plé le forbairt frontair, cruthú fostaíochta agus le cur chun cinn na forbartha pobail, cultúir agus teanga, tá maoin ghnó ag Údarás na Gaeltachta sna contaetha Gaeltachta ar fad, idir thalamh, fhoirgnimh, eastáit tionsclaíochta agus pháirceanna gnó. I measc na gcineálacha faisnéise a bhíonn ina sheilbh bíonn eolas faoi ionaid ghnó, eastáit agus páirceanna gnó, cinn a bhfuil tionóntaí iontu san áireamh, eolas comhshaoil faoi thionscadail áirithe a dtugann an tÚdarás tacaíocht dóibh, staidéir tionchair imshaoil do chúrsaí pleanála, agus comhaid sláinte agus sábháilteachta. Ní athraíonn na Rialacháin seo an tAcht um Shaoráil Faisnéise.

An Cód Cleachtais um Rialachas Comhlachtaí Stáit

Tá modhanna imeachta leagtha síos ag an Údarás lena chinntiú go gcomhlíonann sé an Cód Cleachtais um Rialachas Comhlachtaí Stáit. Tuairiscíonn an Cathaoirleach dá réir gach bliain i dtuarascáil chuig an Aire.

Fostaíocht agus Íocaíochtaí

Foilsíonn Údarás na Gaeltachta agus ina Thuarascáil Bhliantúil ina bhfuil táblaí le sonraí fostaíochta de réir contae, agus ina dtaispeántar íocaíochtaí a rinne sé le gnóthais éagsúla. Cuirtear an t-aguisín sin ar láithreán gréasáin an Údaráis www.udaras.ie agus cuirtear ar fáil é ar iarratas.

tÚdarás has a system in place to meet the requirements of these Regulations.

As an organisation dealing with enterprise development, employment creation and with community, language and cultural development, Údarás na Gaeltachta has property in each of the Gaeltacht counties, including land, buildings, industrial estates and business parks. Among the types of information An tÚdarás holds is information on business premises, estates and business parks, including properties let to tenants, environmental information on certain projects supported by An tÚdarás, environmental impact studies for planning purposes, and health and safety files. These Regulations do not affect the Freedom of Information Act.

Code of Practice for the Governance of State Bodies

Údarás na Gaeltachta has put in place procedures to ensure that it fully complies with the Code of Practice for the Governance of State Bodies. The Chairperson reports accordingly each year in a report to the Minister.

Employment and Payments

Údarás na Gaeltachta publishes an appendix to its Annual Report, comprising of tables with employment detailed by county, and payments made by An tÚdarás to individual businesses. This appendix is placed on the Údarás na Gaeltachta website www.udaras.ie and is available on request.

Acht na dTeangacha Oifigiúla 2003

Tagann Údarás na Gaeltachta faoi Acht na dTeangacha Oifigiúla, 2003 a síníodh ina dhlí ar an 14 Iúil 2003. Cloíonn an tÚdarás le forálacha an Achta sin.

Nochtadh Cosanta

I gcomhréir leis an gceanglas dlíthiúil faoi alt 21 den Acht um Nochtadh Cosanta, 2014, tá nósanna imeachta deimhnithe agus á gcothú ag Údarás na Gaeltachta maidir le nochtadh cosanta ag oibrithe a bhí, nó atá fostaithe ag Údarás na Gaeltachta agus chun déileáil leis an nochtadh a dhéantar. Fuair an fhoireann faisnéis scríofa ó Údarás na Gaeltachta a bhain le nósanna imeachta um nochtadh cosanta.

Ní dhearnadh aon nochtadh cosanta le hÚdarás na Gaeltachta in 2022.

An tAcht um Íoc Pras Cuntas, 1997

Baineann an tAcht um Íoc Pras Cuntas, 1997, a tháinig i bhfeidhm an 02 Eanáir 1998, Rialacháin na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála) 2002, a tháinig i bhfeidhm i Lúnasa 2002, agus Rialacháin na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála) 2012, a tháinig i bhfeidhm i Márta 2013, le hÚdarás na Gaeltachta. Is é beartas an Údaráis a chinntiú go n-íoctar gach sonrasc go pras, faoi réir dóthain cistí a bheith ar fáil.



Official Languages Act 2003

Údarás na Gaeltachta comes under the remit of the Official Languages Act 2003 which was signed into law on 14 July 2003. An tÚdarás complies with the provisions of the Act.

Protected Disclosures

In accordance with the legal requirement under section 21 of the Protected Disclosures Act, 2014, Údarás na Gaeltachta has established and maintains procedures for the making of protected disclosures by workers employed, or formerly employed by Údarás na Gaeltachta and for dealing with any disclosures made. Staff received written information from Údarás na Gaeltachta in relation to protected disclosures procedures.

No protected disclosures were made to Údarás na Gaeltachta in 2022.

Prompt Payment of Accounts Act, 1997

Údarás na Gaeltachta comes under the remit of the Prompt Payment of Accounts Act, 1997, which came into effect on 02 January 1998, the European Communities (Late Payment in Commercial Transactions) Regulations 2002, which came into effect in August 2002, and the European Communities (Late Payment in Commercial Transactions) Regulations 2012, which came into effect in March 2013. It is the policy of Údarás na Gaeltacht to ensure that all invoices are paid promptly, subject to sufficient funds being available.

Tá forálacha sonracha i bhfeidhm a thugann deis gach sonrasc a rianú agus a chinntiú go ndéantar íocaíochtaí faoina ndáta dlite. Déantar tuairisc ar shonraisc ar bhonn laethúil agus déantar íocaíochtaí seachtainiúla lena chinntiú go ndéantar íocaíocht phras. Tá na forálacha seo deartha chun deimhniú réasúnta, cé nach deimhniú cinnte é, a thabhairt in aghaidh neamhchomhlíonadh an Achta agus na Rialachán.

De bhun cinnidh Rialtais, is gá d'eagraíochtaí neamhthráchtála Stáit, Údarás na Gaeltachta san áireamh, cloí le treoracha faoina n-íoctar soláthraithe laistigh de 15 lá ó fhaightear sonrasc bailí uathu ó 01 Iúil 2011. Foilsítear eolas ráithiúil ar chur i bhfeidhm an chinnidh seo ar láithreán gréasáin an Údaráis www.udaras.ie.

Seo a leanas achoimre den eolas sin don bhliain go 31 Nollaig 2022. A summary of that information for the year to 31st December 2022 can be found herein.

Sonraí	Uimhir	Luach (€)	Céatadán (%) de líon iomlán na n-íocaíochtaí déanta
Details	Number	Value (€)	Percentage (%) of total payments made
Líon na n-íocaíochtaí déanta laistigh de 15 lá Number of payments made within 15 days	4,024	12,810,958.30	54.94%
Líon na n-íocaíochtaí déanta laistigh de 16 agus 30 lá Number of payments made within 16 to 30 days	1,489	4,309,411.08	20.33%
Líon na n-íocaíochtaí déanta de bhreis ar 30 lá Number of payments made in excess of 30 days	1,811	2,778,474.95	24.73%
Líon íocaíochtaí sa tréimhse Total payments made in period	7,324	19,898,844.33	100%

Specific provisions are in place to enable all invoices to be tracked and to ensure that payments are made by their due date. Invoices are logged daily and weekly payment runs are carried out to ensure prompt payment. These controls are designed to provide reasonable, though not absolute assurance against non-compliance with the Act and Regulations.

From 01 July 2011, in accordance with a Government decision, non-commercial State agencies, including Údarás na Gaeltachta, are obliged to pay suppliers within 15 days of receipt of a valid invoice. Quarterly reports on the implementation of this decision are published on the Údarás website www.udaras.ie.

Tiomantas Údarás na Gaeltachta maidir le héifeachtacht fuinnimh

Tá athbhreithniú á dhéanamh ag an Rannóg Maoine ar a punann foirgneamh agus talún chun deiseanna a aithint sa ghearrthéarma, sa mheántéarma nó san fhadtéarma chun dul i ngleic le dúshláin aeráide. Táimid ag obair le nó ar thionscadal substaintiúil PV agus fuinneamh gaoithe, leis an aidhm astuithe carbóin na hÉireann a laghdú agus chomh maith le poist fadtéarmacha a chruthú sna hearnálacha seo i réigiúin Ghaeltachta.

Tá Údarás na Gaeltachta ag obair i gcomhar le hÚdarás Fuinnimh Inmharthana na hÉireann ar roinnt clár maoinithe; Better Energy Communities (BEC), Energy Master Plan (EMP), Support Scheme for Renewable Heat (SSRH). Tá sé mar aidhm againn tionscnaimh inmharthana agus deiseanna foghlama a fhorbairt, trínar gcuid réitigh féin a aimsiú agus úsáid a bhaint as torthaí na dtionscnamh seo.

Mar chuid de seo, tá athbhreithniú á dhéanamh ag Údarás na Gaeltachta ar a úsáid fuinnimh. Táimid ag féachaint ar

conas is féidir linn ár n-úsáid as breoslaí iontaise a laghdú agus ár lorg carbóin a laghdú. Trí úsáid a bhaint as iniúchtaí fuinnimh, staidéir féidearthachta agus plé lenár dtionóntaí táimid ag aithint conas is fearr a gcuid riachtanas fuinnimh amach anseo a éascú chomh maith le dul i ngleic leis an ngá lenár bpunann foirgneamh a uasghrádú.

Áiríonn dearadh ár bhfoirgneamh raon beartas maidir le laghdú carbóin, suiteáil painéil PV agus pointí EV, agus uasghrádú córais gloinithe agus téimh. Cinnteoidh na beartais chuí go bhfuil foirgnimh dea-dheartha, compordach agus ar phraghas réasúnta á gcur ar fáil againn dár dtionóntaí. Táimid ag díriú ar rátáil BER B2 ar gach athchóiriú (má cheadaítear é)

Beidh Údarás na Gaeltachta ina mball de Chomhairle Foirgníochta Glas na hÉireann (Irish Green Building Council) in 2023 agus leanfar ag obair le Greenfeet chun anailísíocht ar úsáid fuinnimh a fhorbairt.



Údarás na Gaeltachta's commitment to energy efficiency

The Property Division is reviewing its building and land portfolio to identify opportunities in the short, medium or long term to address climate challenges. We are working with or on a substantial PV and wind energy project, with the aim of reducing Ireland's carbon emissions as well as creating long-term jobs in these sectors in the Gaeltacht regions.

Údarás na Gaeltachta is working in collaboration with the Sustainable Energy Authority of Ireland on a number of funding programmes; Better Energy Communities (BEC), Energy Master Plan (EMP), Support Scheme for Renewable Heat (SSRH). Our aim is to develop viable initiatives and learning opportunities, by finding our own solutions and using the results of these initiatives.

As part of this, Údarás na Gaeltachta is reviewing its energy use. We are looking at how we can reduce our use of fossil fuels and reduce our carbon footprint. Through the use of

energy audits, feasibility studies and discussions with our tenants we are identifying how best to facilitate their future energy needs as well as addressing the need to upgrade our building portfolio. Our building design includes a range of carbon reduction policies, installation of PV panels and EV points, and upgrading of glazing and heating systems. The appropriate policies will ensure that we are providing our tenants with well-designed, comfortable and reasonably priced buildings. We are aiming for a B2 BER rating on all renovations (if approved).

Údarás na Gaeltachta will be a member of the Irish Green Building Council in 2023 and will continue to work with Greenfeet to develop analytics on energy use.



Údarás na
Gaeltachta

Tuarascáil Airgeadais Bhliantúil 2022
Annual Financial Report 2022

Cuimsíonn an Tuarascáil Airgeadais Bhliantúil:

The Annual Financial Report comprises:

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Ráiteas Rialachais agus Tuarascáil na gComhaltaí Boird

Rialachas

Is comhlacht corpraithe é Údarás na Gaeltachta arna bhunú ag Acht Údarás na Gaeltachta 1979 agus feidhmíonn sé faoi shainchúram Na Roinne Turasoireacht, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán de réir fhorálacha na hAchtanna um Údarás na Gaeltachta 1979 go 2010, arna leasú ag Acht na Gaeltachta 2012. Ceapann an tAire Turasoireacht, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán na comhaltaí boird. Tá aidhmeanna Údarás na Gaeltachta leagtha amach i gCuid 8 go 10 de Acht 1979 mar atá leasaithe i gCuid 17 agus 18 de Acht na Gaeltachta 2012. Tá an Bord freagrach as rialachas maith a chinntiú agus cuireann sé i bhfeidhm é seo trí chuspóirí agus spriocanna straitéiseacha a shocrú agus cintí straitéiseacha a thógáil ar gach mír ghnó.

Is é an Príomhfheidhmeannach agus na bainisteoirí sinsearach atá freagrach as bainistiú Údarás na Gaeltachta ó lá go lá. Caithfidh an Príomhfheidhmeannach agus na bainisteoirí sinsearach na treoracha leathan straitéiseach atá eisithe ag an mBord a leanúint agus cinntiú go bhfuil tuiscint soiléir ag na comhaltaí boird faoi na príomh ghníomhaíochtaí a bhaineann leis agus faoi aon mhór riosca a d'fhéadfadh éirí as. Is é an Príomhfheidhmeannach an príomh theagmaláí idir an Bord agus bainistíocht an Údarás.

Freagrachtaí an Bhoird

Tá Bord Údarás na Gaeltachta freagrach as straitéis agus polasaithe ginearálta Údarás na Gaeltachta. Ceadaíonn an Bord infheistíochtaí, scéimeanna tacaíochta agus ceannachán nó díolachán maoinne a dhéanann an eagraíocht ar mhaithe le forbairt fiontair agus cruthú fostaíochta, cur chun cinn na Gaeilge agus an chultúir Ghaelaigh, chomh maith le forbairt phobail na Gaeltachta.

De réir Alt 18 (1) den Acht um Údarás na Gaeltachta, 1979 ní mór don Údarás ráitis airgeadais a réiteach in cibé leagan a aontaíonn an tAire, le comhaontú ón Aire Caiteachais Phoiblí agus Athchóirithe. Agus iad ag réiteach na ráiteas seo, ní mór don Údarás:

- polasaithe cuntasaióchta oiriúnacha a roghnú agus iad a chur i bhfeidhm go seasta;
- breithiúnais agus meastacháin atá réasúnta agus críonna a dhéanamh;
- na ráitis airgeadais a réiteach ar bhonn gnótha leantaigh, ach amháin sa chás nach mbeadh sé ciallmhar a cheapadh go leanfadh an Bord air ag feidhmiú;
- luaigh ar leanadh caighdeáin chuntasaíochta infheidhmithe, faoi réir aon imeachtaí ábhartha a bheith nochta agus mínithe sna ráitis airgeadais;

Tá dualgas ar an mBord cuntais chearta a thugann léargas de chruinneas réasúnach ar stádas airgeadais an Bhoird ag am ar bith, agus a chuireann ar a chumas a chinntiú go n-aontaíonn na ráitis le hAlt 18 (1) den Acht um Údarás na Gaeltachta, 1979, a choimeád. Tá dualgas ar an mBord chomh maith sócmhainní an Údarás a chosaint agus dá bharr sin, gach ní atá réasúnta a dhéanamh chun aon chalaíoch nó aon ghnóthaí cama a chosc agus a thabhairt faoi deara.

Governance Statement and Board Members' Report

Governance

Údarás na Gaeltachta is a corporate body established by the Údarás na Gaeltachta Act 1979 and it operates under the aegis of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media in accordance with the provisions of the Údarás na Gaeltachta Acts, 1979 to 2010, as amended by the Gaeltacht Act 2012. The Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media appoints the board members. The functions of Údarás na Gaeltachta are set out in Section 8 to 10 of the 1979 Act as amended in Section 17 and 18 of the Gaeltacht Act 2012. The Board is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues.

The regular day-to-day management, control and direction of Údarás na Gaeltachta are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Board, and must ensure that all Board members have a clear understanding of the key activities related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Board and management of Údarás.

Board Responsibilities

The Board of Údarás na Gaeltachta is responsible for the broad strategies and policies of Údarás na Gaeltachta. The Board approves investments, support schemes and the purchase and sale of assets undertaken by the authority for the purposes of enterprise development and employment creation, the promotion of the Irish language and culture and the development of Gaeltacht communities.

Section 18 (1) of the Údarás na Gaeltachta Act, 1979 requires An tÚdarás to prepare financial statements in such form as may be approved by the Minister, with the concurrence of the Minister for Public Expenditure and Reform. In preparing those financial statements, An tÚdarás 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 Údarás will continue in operation;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company, and to enable it to ensure that the financial statements comply with Section 18 (1) of the Údarás na Gaeltachta Act, 1979. The Board is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Sé dearcadh an Bhoird ná go dtugann ráitis airgeadais Údarás na Gaeltachta léargas fírinneach cóir ar fheidhmíocht airgeadais agus staid airgeadais Údarás na Gaeltachta ag 31 Nollaig 2022.

The Board considers that the financial statements of Údarás na Gaeltachta gives a true and fair view of the financial performance and the financial position of Údarás na Gaeltachta at 31 December 2022.

Struchtúr an Bhoird

Tá Cathaoirleach agus aon déag gnáthchomhalta, iad ar fad ceaptha ag an Aire Turasoireacht, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, ar an mBord

Board Structure

The Board consists of a Chairperson and eleven ordinary members, all of whom are appointed by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media.

Ball Bord	Ról	Téarma Oifige
Board member	Role	Term of office
Anna Ní Ghallachair	An Cathaoirleach/Chairperson	16/01/2018 go/to 15/01/2023
Séamus Cosá Mac Gearailt	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Ian Mac Aindriú	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Eunan Mac Cuinneagáin	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Seosamh Ó Laoi	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
John Shéamuis Ó Fearraigh	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Seán Mac Congamhna	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Séamus Breathnach	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Mary Uí Chadhain	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Debra Uí Shúilleabháin	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Siobhán Seoighe	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Gobnait Ní Mhuimhneacháin	Gnáthchomhalta/Ordinary member	01/03/2022 go/to 28/02/2023

Rinne an Bord Athbhreithniú seachtrach ar Éifeachtach agus Mheastóireacht Boird in 2021.

The Board conducted an external Board Effectiveness and Evaluation Review in 2021.

Tá dhá choiste bunaithe ag an mBord mar seo a leanas:

The Board has established 2 committees as follows:

An Coiste Iniúcháireachta agus Riosca: Ar a bhfuil cheithre chomhalta agus ball amháin neamhspleách. Scrúdaíonn an coiste seo ráitis airgeadais, cúrsaí rialachais chorparáidigh agus bainistíocht riosca, tuairiscí ó bhfeidhm Iniúcháireachta Inmheánaí agus ón Ard-Reachtair Cuntas agus Ciste, agus obair eile a dhéantar i dtaca leis an eagraíocht agus lena chuid fochuideachtaí.

Audit and Risk Committee: Comprises 4 Board members and one independent member. This committee examines financial statements, corporate governance and risk management matters, reports from the Internal Audit function and from the Comptroller and Auditor General, and other work carried out in relation to the organisation and its subsidiary companies.

Féach thíos liosta de bhaill an Choiste Iniúcháireachta agus Riosca a bhí ag feidhmiú in 2022:

The members of the 2022 Audit and Risk Committee were as follows:

Mary Uí Chadhain, Cathaoirleach

Mary Uí Chadhain, Chairperson

Eunan Mac Cuinneagáin

Eunan Mac Cuinneagáin

Anna Ní Ghallachair

Anna Ní Ghallachair

Ian Mac Aindriú

Ian Mac Aindriú

Caitlín Ní Ghabháin (comhalta seachtrach)

Caitlín Ni Ghabháin (external member)

Bhí ceithre chruinniú den Choiste Iniúcháireachta agus Riosca in 2022.

There were 4 meetings of the Audit and Risk Committee in 2022.

An Coiste Meastóireachta: Ar an gcoiste sin bíonn an Cathaoirleach, comhalta boird agus an Príomhfheidhmeannach mar aon le hionadaí an ceann ón Roinn Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, ón nGníomhaireacht Forbartha Tionscail (Éire) agus ó Fhiontraíocht Éireann. Is coiste reachtúil é seo a dhéanann meastóireacht ar thionscail mhóra agus a chuireann moltaí chuig an mBord.

Evaluation Committee: Comprises the Chairperson, one board member and the Chief Executive as well as one representative each from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, from IDA (Ireland) and from Enterprise Ireland. This statutory committee evaluates largescale projects and makes recommendations to the Board.

Féach thíos liosta na comhaltaí boird an Choiste Meastóireachta a bhí ag feidhmiú in 2022:

The board members of the 2022 Evaluation committee were as follows:

Anna Ní Ghallachair

Anna Ní Ghallachair

Seosamh Ó Laoi

Seosamh Ó Laoi

Ní raibh aon chruinniú ag an gcoiste seo le linn 2022.

No meetings of this committee were held in 2022.

Sceideal Freastail, Táillí agus Costais

Schedule of Attendance, Fees and Expenses

Tá sceideal freastail na gcruinnithe Boird agus Coistí do 2022 thíos chomh maith le táillí agus costais a fuair gach comhalta.

A schedule of attendance at the Board and Committee meetings for 2022 is set out below including the fees and expenses received by each member.

	An Bord	An Coiste Iniúcháireachta agus Riosca	Táille	Costais Taistil
	Board	Audit and Risk Committee	Fee	Expenses
Líon cruinnithe				
<i>No. of meetings</i>	14	4		
Anna Ní Ghallachair	14	4	11,970	16,295
Debra Uí Shúilleabháin	5	-	-	-
Eunan Mac Cuinneagáin	13	3	7,695	5,738
Ian Mac Aindriú	11	4	7,695	7,551
John Shéamuis Ó Fearraigh	11	-	7,695	3,008
Mary Uí Chadhain	11	4	7,695	5,247
Séamus Breathnach	8	-	7,695	-
Séamus Cosá Mac Gearailt	13	-	7,695	6,764
Seán Mac Congamhna	6	-	7,695	968
Seosamh Ó Laoi	13	-	7,695	-
Siobhán Seoighe	13	-	-	4,498
Gobnait Ní Mhuimhneacháin	10	-	7,695	1,614
			81,225	51,683

Baineann na costais seo le costas freastal ar chruinnithe boird, cruinnithe boird fhochuideachta agus ar chruinnithe agus ar imeachtaí eile ina ról mar chomhaltaí an Údaráis.

The expenses relate to attendance at board meetings, subsidiary board meetings and other meetings and events in their role as board members.

Nóta 1: Bhí dhá bhall boird nach bhfuair táille boird faoin bprionsabal Duine Amháin, Tuarastal Amháin.

Note 1: There were two board members who did not receive a board fee under the One Person One Salary principle.

Príomhathruithe Pearsanra

Chuaigh an Príomhfheidhmeannach Micheál Ó hÉanaigh ar scor ar 31 Lúnasa 2022. Ceapadh Tomás Ó Siocháin mar Phríomhfheidhmeannach le héifeacht ón 7 Nollaig 2022. D'fheidhmigh an Stiúrthóir Seirbhísí Corparáideach, Colm Ó Coisdealbha mar Phríomhfheidhmeannach Eatramhach ón 1 Meán Fómhair 2022 go 06 Nollaig 2022. D'éirigh an Stiúrthóir Fiontraíochta, Fostaíochta & Maoin An Dr Mark De Faoite as a chuid dualgais ar an 14 Aibreán 2022 agus ceapadh Dearbhail Ní Chualáin sa phost seo ar 5 Meán Fómhar 2022.

Nochtuithe a éilíonn an Cód Cleachtais chun Comhlachtaí Stáit a Rialú (2016)

Tá an Bord freagrach as a chinntiú go gcloíonn Údarás na Gaeltachta le riachtanais an Chód Cleachtais chun Comhlachtaí Stáit a rialú ("an Cód") mar a bhí foilsithe ag an Roinn Caiteachais Phoiblí agus Athchóirithe i Lúnasa 2016. Éilíonn an Cód na nochtuithe seo a leanas:

Key Personnel Changes

The Chief Executive Officer, Mr. Micheál Ó hÉanaigh retired on 31 August 2022. Mr Tomás Ó Siocháin was appointed as Chief Executive Officer with effect from 07 December 2022. The Director of Corporate Services, Mr. Colm Ó Coisdealbha acted as interim CEO from 01 September 2022 to 06 December 2022. Dr Mark White Director of Enterprise, Employment and Property retired from office on 14 April 2022 and Dearbhail Ní Chualáin was appointed to this position on 5 September 2022.

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

The Board is responsible for ensuring that Údarás na Gaeltachta has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:

Breiseadh Síos ar Shochair Ghearrthéarmacha fostaithe

Ráinse sochair iomláin fostaithe

Ó/From	Chuig/To
€60,000	- €69,999
€70,000	- €79,999
€80,000	- €89,999
€90,000	- €99,999
€100,000	- €109,999
€110,000	- €119,999
€120,000	- €129,999
€130,000	- €139,999
€140,000	- €149,999
€150,000	- €159,999

Employee Short-Term Benefits Breakdown

Range of total employee benefits

Líon Fostaithe

Number of Employees

	2022	2021
€60,000 - €69,999	22	18
€70,000 - €79,999	5	5
€80,000 - €89,999	10	20
€90,000 - €99,999	14	1
€100,000 - €109,999	1	4
€110,000 - €119,999	8	6
€120,000 - €129,999	2	1
€130,000 - €139,999	0	0
€140,000 - €149,999	0	1
€150,000 - €159,999	1	0

Nóta: D'aidhm an nocht seo, tá tuarastal san áireamh i sochair gearrthéarmacha fostaithe i ndáil le seirbhísí a thug siad i rith na tréimse tuairiscithe, ach níl ÁSPC fostóra.

Note: For the purpose of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary but exclude employer's PRSI.

Costais Chomhairleoireachta

Cuimsíonn costais chomhairleoireachta costas na comhairle seachtraí a thugtar don bhainistíocht agus ní chuimsíonn siad feidhmeanna seachfhoinsithe "gnó-mar-is gnách".

	2022	2021	
	€	€	
Comhairle Airgeadais	5,173	460	Financial Advice
Comhairle Dlí	24,836	74,262	Legal Advice
Teicneolaíocht Fáisnéise	81,668	214,103	Information Technology
Acmhainní Daonna	34,578	27,308	Human Resources
Forbairt Gnó	0	0	Business Development
Eile	73,980	31,365	Other
Costas Iomlán Comhairleoireachta	220,235	347,497	Total Consultancy costs

Costais chomhairleoireachta chaipitlithe	81,668	188,929	Consultancy costs capitalised
Costais chomhairleoireachta muirearaithe do loncam agus Caiteachas agus Cúlchiste loncam Coimeáda.	138,566	158,568	Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves.
Iomlán	220,234	347,497	Total

Costais Dhlíthiúla agus Socraíochtaí

Níor thabhaigh Údarás na Gaeltachta aon chaiteachas maidir le costais dlí agus socraíochtaí in 2022

Legal Costs and Settlements

Údarás na Gaeltachta incurred no expenditure in relation to legal costs and settlements in 2022

Caiteachas Taistil agus Cothabhála

	2022	2021	
	€	€	
Baile			Domestic
-Bord	48,604	4,568	-Board
-Fostaithe*	278,229	98,157	-Employees*
Idirnáisiúnta			International
Bord	3,080	0	-Board
Fostaithe*	28,486	4,119	-Employees*
	358,399	106,844	

*Baineann €27,829 (2021- €10,002) de seo le taisteal fostaithe tograí eorpacha atá gearrtha amach ar na tograí (féach nóta 5b).

*€27,829 (2021-€10,002) of this relates to expenses of the employees of the european projects that is charged to the projects. (See note 5b).

Caiteachas Fáilteachais

	2022	2021	
	€	€	
Cuimsíonn an cuntas Ioncaim agus Caiteachais agus Cúlchiste Ioncaim Coimeádta an caiteachas féilteachais seo a leanas:			
Fáilteachas Foirne	5,789	4,000	Staff Hospitality
Fáilteachas Cliaint	7,313	3,689	Client hospitality
Iomlán	13,102	7,689	Total

Hospitality Expenditure

The Income and Expenditure and Retained Revenue Reserves account includes the following hospitality expenditure:

Staff Hospitality
Client hospitality

Ráiteas Comhlíontachta

Tá An Cód Cleachtais chun Comhlachtaí Stáit a Rialú (2016) glachta ag an mBord agus tá gnáthaimh i bhfeidhm chun a chinntiú go gcomhlíontar an cód. Chomhlíon Údarás na Gaeltachta an Cód Cleachtais cé is moite de chuid de na riachtanais a bhain le maoiniú deontais. Tá maolú lorgtha ag Údarás na Gaeltachta i dtaca leis an riachtanas do cheadú chun deontais a réamh-mhaoiniú agus an riachtanas atá ar dheontaithe sonraí maidir le deontais ó Údarás na Gaeltachta a nochta ina ráitis airgeadais

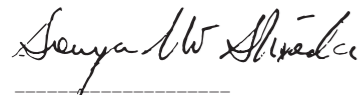
Statement of Compliance

The Board has adopted the Code of Practice for the Governance of State Bodies (2016) and has put procedures in place to ensure compliance with the code. Údarás na Gaeltachta was in compliance with the Code of Practice with the exception of some of the requirements in relation to grant funding. Údarás has sought derogations in relation to the requirement for sanction to pre-fund grants and the requirement for grantees to disclose details of Údarás grants in their financial statements.

Dáta: 21/12/2023



Mary Uí Chadhain
Cathaoirleach



Sonya Uí Shíoda
Comhalta

Ráiteas um Rialú Inmheánach

Scóip na Freagrachta

Thar ceann Bhord Údarás na Gaeltachta, admhaím an fhreagracht atá orainn lena chinntiú go bhfuil córas éifeachtach rialaithe inmheánaigh á chothabháil agus á fheidhmiú.

Cuireann an fhreagracht seo san áireamh riachtanais an Chód Cleachtais chun Comhlachtaí Stáit a Rialú (2016).

Aidhm an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh deartha chun riosca a bhainistiú go leibhéal inghlactha seachas fáil réidh leis. Ní féidir leis an gcóras ach ráthaíocht réasúnach agus ní ráthaíocht iomlán a thabhairt go bhfuil sócmhainní cosanta, go bhfuil idirbhearta údaraithe agus taifeadta go cuí, agus go seachnaítear earráidí ábhartha nó neamhrialtachtaí nó go n-aimsítear iad laistigh de thréimhse thráthúil.

Tá an córas rialaithe inmheánaigh, atá de réir na dtreoirínte a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm san Údarás don bhliain dar críoch 31 Nollaig 2022 agus go dtí an dáta ar faomhadh na ráitis airgeadais.

Tá Coiste Iniúchóireachta agus Riosca ag Údarás na Gaeltachta ar a bhfuil ceathrar comhaltaí boird agus ball seachtrach le saineolas airgeadais agus iniúchóireachta. Tháinig an Coiste le chéile cheithre huairé in 2022. Ghlac an Coiste Iniúchóireachta agus Riosca leis an bpolasaí bainistiú riosca a leagann síos an próiseas riosca.

Cumas chun Riosca a láimhseáil

Tá Seirbhís Iniúchóireachta Inmheánaí, a fheidhmiú de réir an Chód Frámaíochta um Scothcleachtas atá leagtha amach sa Chód Cleachtais um Rialachas Comhlachtaí Stáit, á soláthar don Údarás. Tá feidhm an iniúchta inmheánaigh seachfhoinisithe chuig comhlacht cuntasáíochta neamhspleách. Cuireann obair na Seirbhíse sin san áireamh an anailís a dhéantar ar rioscaí a d'fhéadfaidh dul i gcion ar an eagraíocht agus bunáitear pleananna bliantúla iniúchóireachta inmheánaí ar an anailís sin. Formhuiníonn an Coiste Iniúchóireachta agus Riosca anailís na rioscaí agus na pleananna iniúchóireachta inmheánaí. Ar a laghad uair amháin sa bhliain cuireann an tSeirbhís Iniúchóireachta Inmheánaí tuairisc ar fáil don Choiste Iniúchóireachta agus Riosca ar ghníomhaíocht iniúchóireachta inmheánaí. Léiríonn an tuairisc tuairim na Seirbhíse ar leordhóthanacht agus éifeachtacht an chórais rialaithe inmheánaigh.

Creat Riosca agus Rialaithe

Tá córas bainistiú riosca i bhfeidhm ag Údarás na Gaeltachta a aithníonn agus a thuairiscíonn príomh- rioscaí agus na gníomhartha atá i bhfeidhm ag an mbainistíocht le dul i ngleic leo, agus chomh fada agus is féidir, na rioscaí sin a mhaolú. Tá clár rioscaí i bhfeidhm a aithníonn na príomh-rioscaí d'Údarás na Gaeltachta agus tá siad seo aitheanta, measúnaithe agus grádaithe de réir a dtábhacht.

Statement on Internal Control

Scope of Responsibility

On behalf of the Board of Údarás na Gaeltachta, I acknowledge our responsibility for ensuring that an effective system of internal control is maintained and operated.

This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

The system of internal control, which accords with the guidance issued by the Department of Public Expenditure and Reform has been in place in Údarás na Gaeltachta for year ended 31 December 2022 and up to the date of approval of the financial statements.

Údarás na Gaeltachta has an Audit and Risk Committee (ARC) comprising four Board members and one external member with financial and audit expertise. The ARC met four times in 2022. The ARC accepted the risk management policy that sets out the risk process.

Capacity to Handle Risk

An Internal Audit Service is provided to Údarás na Gaeltachta which operates in accordance with the Framework Code of Best Practice set out in the Code of Practice on the Governance of State Bodies. The internal audit function is outsourced to an independent accountancy firm. The work of that Service is informed by analysis of the risk to which the body is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans are endorsed by the Audit and Risk Committee. At least annually, the Internal Audit Service provides the Audit and Risk Committee with a report of internal audit activity. The report reflects the opinion of the Internal Audit Service on the adequacy and effectiveness of the system of internal control.

Risk and Control Framework

Údarás na Gaeltachta has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks. A risk register is in place which identifies the key risks facing Údarás na Gaeltachta and these have been identified, evaluated and graded according to their significance.

Tá céimeanna tógtha ag an mBord lena chinntiú go bhfuil timpeallacht rialaithe oiriúnaigh i bhfeidhm trí:

- Shainiú soiléir a dhéanamh ar fhreagrachtaí agus ar chumhachtaí na bainistíochta;
- Nósanna imeachta foirmiúla a bhunú chun monatóireacht a dhéanamh ar ghníomhaíochtaí agus chun sócmhainní na heagraíochta a chosaint;
- Chultúr freagrachta a fhorbairt ar fud gach leibhéal den eagraíocht.

Tá próisis bunaithe ag an mBord chun rioscaí gnó a aithint agus a mheas trí:

- Chineál, fairsinge agus impleachtaí airgeadais rioscaí a bhfuil aghaidh le tabhairt ag an gcomhlacht orthu a aithint lena n-áirítear an méid agus na catagóirí a mheasann sé atá inghlactha;
- Mheasúnacht a dhéanamh ar an dóchúlacht go dtarlódh na rioscaí a aithníodh;
- Oibriú go dlúth leis an Rialtas agus le gníomhaireachtaí éagsúla chun a chinntiú go bhfuil tuiscint shoiléir ar spriocanna Údarás na Gaeltachta agus go bhfuil tacaíocht ann do na straitéisí chun na spriocanna sin a bhaint amach.

Maidir leis na fochuideachtaí atá ar lánúinéireacht; Muintearas Teo, Ealaín (na Gaeltachta) Teo, Seirbhísí Forbartha Gnó CGA agus MIDC Páirc na Mara CGA tá céimeanna glactha ag an mBord chun timpeallacht rialaithe oiriúnaigh a chinntiú trí:

- bhall a cheapadh ar Bhord an dá fhochuideachta;
- chathaoirleach na gceithre fhochuideachta a bheith ag tuairisciú chuig Cathaoirleach Bhord Údarás na Gaeltachta ag dearbhú go bhfuil siad ag comhlíonadh na gCód Cleachtais chun Comhlachtaí Stáit a rialú;
- iniúchóir ar leith a bheith ag na fochuideachtaí ach go mbeadh siad faoi réir iniúchadh inmheánach ag Údarás na Gaeltachta;

Monatóireacht agus Athbhreithniú Leanúnach

Tá an córas rialaithe inmheánaigh bunaithe ar chreat eolais bhainistíochta rialta, nósanna imeachta riaracháin ar a n-áirítear scaradh dualgas, agus córas tarmligin agus cuntasachta. Áirítear ann ach go háirithe:

- Córas buiséadta cuimsitheach le buiséad bliantúil a chomhaontaíonn agus a athbhreithníonn Bord Údarás na Gaeltachta;
- Athbhreithnithe rialta ag Bord Údarás na Gaeltachta ar thuairiscí bliantúla airgeadais agus tréimhsiúla a léiríonn feidhmíocht airgeadais in aghaidh réamhaisnéisí;
- Spriocanna a shocrú chun feidhmíocht airgeadais agus eile a thomhas;
- Treoirí rialaithe infheistíochta caipitil sainithe go soiléir;
- Disciplíní foirmiúla do bhainistíocht tionscadal.

Soláthar

Dearbhaím go bhfuil gnáthaimh i bhfeidhm ag Údarás na Gaeltachta le cinntiú go gclóítear le rialacha agus treoracha reatha soláthar. Aibhsítear thíos nithe a thagann chun cinn i dtaca le rialuithe maidir le soláthar faoi Rialú Inmheánach.

The Board has taken steps to ensure an appropriate control environment is in place by:

- Clearly defining management responsibilities and powers;
- Establishing formal procedures for monitoring the activities and safeguarding the assets of the organisation;
- Developing a culture of accountability across all levels of the organisation.

The Board has established processes to identify and evaluate business risks by:

- Identifying the nature, extent and financial implication of risks facing the body including the extent and categories which it regards as acceptable;
- Assessing the likelihood of identified risks occurring;
- Working closely with Government and various agencies to ensure that there is a clear understanding of Údarás na Gaeltachta's goals and support for the strategies to achieve those goals.

In relation to the wholly owned subsidiaries; Muintearas Teo, Ealaín (na Gaeltachta) Teo, Seirbhísí Forbartha Gnó CGA agus MIDC Páirc na Mara CGA, the Board has taken steps to ensure an appropriate control environment by:

- appointing a member to the Board of each subsidiary;
- the chairperson of each subsidiary reporting to the Chairperson of the Board of Údarás na Gaeltachta confirming compliance with the Code of Practice for the governance of State Bodies;
- the subsidiaries having separate auditors but subject to Internal audit by Údarás na Gaeltachta;

Ongoing Monitoring and Review

The system of internal control is based on a framework of regular management information, administration procedures including segregation of duties, and a system of delegation and accountability. In particular it includes:

- A comprehensive budgeting system with an annual budget which is reviewed and agreed by the Board of Údarás na Gaeltachta;
- Regular reviews by the Board of Údarás na Gaeltachta of periodic and annual financial reports which indicate financial performance against forecasts;
- Setting targets to measure financial and other performance;
- Clearly defined capital investment control guidelines;
- Formal project management disciplines.

Procurement

I confirm that Údarás na Gaeltachta has procedures in place to ensure compliance with current procurement rules and guidelines. Matters arising regarding controls over procurement are highlighted under Internal Control Issues below.

Athbhreithniú ar Éifeachtúlacht

Dearbhaím go bhfuil gnáthaimh i bhfeidhm ag Údarás na Gaeltachta chun monatóireacht a dhéanamh ar éifeachtúlacht a ghnáthaimh bainistíochta riosca agus rialaithe. Bíonn obair na Seirbhíse Iniúcháireachta Inmheánaí, An Choiste Iniúcháireachta agus Riosca a mhaoirsióinn obair na Seirbhíse sin, bhainisteoirí feidhmmeannacha laistigh d'Údarás na Gaeltachta atá freagrach as forbairt agus cothabháil an chreat oibre rialaithe airgeadais, agus ráitis arna ndéanamh ag an Ard-Reachtair Cuntas agus Ciste sa litir bhainistíochta, mar bhonn eolais don Bhord agus é ag déanamh monatóireachta agus athbhreithnithe ar éifeachtacht an chórais rialaithe inmheánaigh.

Dearbhaím go ndearna an Bord athbhreithniú ar éifeachtacht an chórais rialaithe inmheánaigh a bhí i bhfeidhm i rith na bliana 2022.

Ceisteanna maidir le Rialú Inmheánach

(1) Bailiú Cíosanna

Tá an Bord feasach i dtaobh na saincheisteanna a bhaineann le bailiú cíosanna. Tá céimeanna á nglacadh chun feabhas a chur ar bhailiú fiacha.

(2) Soláthar Neamh-Chomhlíontach

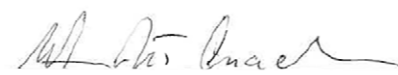
I rith 2022, rinneadh caiteachas €125,653 a thabhu i ndáil le hearraí agus seirbhísí do bheirt soláthróirí áit nár chloígh na nósanna imeachta a leanadh leis na treoirí rialaithe maidir le soláthar. Sa dá chás seo, is tar-rolladh de chonarthaí reatha a bhí i gceist. Déanfar tairiscint ar na conarthaí seo i ráithe a haon de 2023.

(3) Socraíocht CBL

In 2022, rinne Údarás na Gaeltachta nochtadh saorálach chuig Oifig na gCoimisinéirí Ioncaim maidir leis an mbunús ar a raibh ionchur dhéach na gcreidmheasanna CBL á gcinroinnt. D'athraigh na Coimisinéirí Ioncaim rátaí CBL dá bharr. Mar thoradh ar seo, tharla go raibh tuairisceáin CBL curtha isteach a bhí míchruinn agus dá bhrí sin bhí ganníocaíocht CBL don tréimhse 2017 go 2022.

D'aontaigh na Coimisinéirí Ioncaim agus Údarás na Gaeltachta ar shocrú €175,400 agus san áireamh ansin bhí an ganníocaíocht CBL móide ús. Íocadh an suim sin leis na Coimisinéirí Ioncaim i mí Eanáir 2023.

Arna shíniú thar ceann an Bhoird



Mary Uí Chadhain
Cathaoirleach

Dáta: 21/12/2023

Review of Effectiveness

I confirm that Údarás na Gaeltachta has procedures to monitor the effectiveness of its risk management and control procedures. The Board's monitoring and review of the effectiveness of the system of internal control is informed by the work of the Internal Audit Service, the Audit and Risk Committee which oversees the work of that Service, the executive managers within Údarás na Gaeltachta who have responsibility for the development and maintenance of the financial control framework and comments made by the Comptroller and Auditor General in the management letter.

I confirm that the Board carried out a review of the effectiveness of the system of internal controls in operation during 2022.

Internal Control Issues

(1) Rent Collection

The Board is cognizant of the issues in relation to the collection of rents. Steps are being undertaken to improve the debt collection.

(2) Non-Compliant Procurement

During 2022 expenditure of €125,653 was incurred in relation to goods and services with two suppliers where procedures employed did not comply with procurement guidelines. In both cases this was due to rollover of existing contracts. These contracts will be tendered for in quarter one of 2023.

(3) Vat settlement

In 2022 Údarás made a voluntary disclosure to Revenue relating to the basis of apportioning dual input vat credits. This resulted in a change of VAT rates by Revenue. As a result, incorrect VAT returns had been submitted resulting in an underpayment of VAT for the period 2017 to 2022.

Revenue and Údarás agreed a settlement of €175,400 which included the underpayment of VAT and Interest. This amount was paid to Revenue in January 2023

Signed on behalf of the Board

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

Údarás na Gaeltachta

Tuairim ar na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais Údarás na Gaeltachta don bhliain dar chríoch an 31 Nollaig 2022 mar a éilítear faoi alt 18 den Acht um Údarás na Gaeltachta 1979. Tá na ráitis airgeadais comhdhéanta de

- ráiteas ioncaim agus caiteachas agus cúlchistí ioncaim coiméadta
- ráiteas ar ioncam cuimsitheach
- ráiteas staid airgeadais
- ráiteas sreabhadh airgid, agus
- na nótaí gaolmhara lena n-áirítear achoimre ar bheartais shuntasacha airgeadais, agus sceideal a haon.

Is é mo thuairim go dtugann na ráitis airgeadais léargas fíor agus cothrom ar shócmhainní, dliteanaís agus staid airgeadais Údarás na Gaeltachta amháil an 31 Nollaig 2022 agus ar a hioncam agus ar a caiteachas don bhliain 2022 de réir Chaighdeán Tuairiscithe Airgeadais (CTA)102 - *An Caighdeán Tuairiscithe Airgeadais atá infheidhmíthe sa Ríocht Aontaithe agus i bPoblacht na hÉireann*.

An bonn atá leis an tuairim

Rinne mé iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta maidir le hIniúcháireacht, arna fhógairt ag an Eagraíocht Idirnáisiúnta d'Ard-Institiúidí Iniúcháireachta. Déantar cur síos san aguisín atá leis an tuarascáil seo ar na freagrachtaí atá orm de réir na gcaighdeán sin. Táim neamhspleách ó Údarás na Gaeltachta agus tá mo fhreagrachtaí eiticiúla eile comhlíonta agam de réir na gcaighdeán.

Measaim go bhfuil an fhianaise iniúcháireachta atá aimsithe agam leordhóthanach agus ábhartha chun bonn a chur faoi mo thuairim.

Tuairisc ar fhaisnéis seachas na ráitis airgeadais, agus ar nithe eile

Tá faisnéis ar leith eile curtha i láthair ag Údarás na Gaeltachta in éineacht leis na ráitis airgeadais. Tá an fhaisnéis sin comhdhéanta den tuarascáil bhliantúil, an ráiteas rialachais agus tuarascáil na gcomhaltaí Boird, agus an ráiteas um rialú inmheánach. Tá cur síos san aguisín atá leis an tuarascáil seo ar na freagrachtaí atá orm tuairisciú i leith faisnéis den chineál sin, agus ar ábhair ar leith eile lena dtuairiscim trí eisceacht.

An bonn atá leis an tuairim

Nochtann Nóta 14 leis na ráitis airgeadais gur dhíscríobh An tÚdarás costais chaipitil de €662,000 a bhain le tionscadal athchóirithe foirgnimh, sa bhliain 2022. Níl sé ar chumas an Údarás dul ar aghaidh leis an tionscadal athchóirithe toisc nach bhfuarthas an cómhaoiniú a rabhthas ag súil leis.



Séamus Mac Cártaigh

Ard-Reachtair Cuntas agus Ciste

Dáta: 22 Nollaig 2023

Report for presentation to the Houses of the Oireachtas

Údarás na Gaeltachta

Opinion on financial statements

I have audited the financial statements of Údarás na Gaeltachta for the year ended 31 December 2022 as required under the provisions of section 8 of the Údarás na Gaeltachta Act 1979. The financial statements comprise

- the statement of income and expenditure and retained revenue reserves
- the statement of comprehensive income
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies, and schedule one.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of Údarás na Gaeltachta at 31 December 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 – *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of Údarás na Gaeltachta and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Report on information other than the financial statements, and on other matters

Údarás na Gaeltachta has presented certain other information together with the financial statements. This comprises the annual report, including the governance statement and Board members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Write off of capital expenditure

Note 14 to the financial statements discloses that in 2022 An Údarás wrote off capital costs of €662,000 relating to a planned building renovation project. An tÚdarás is not in a position to proceed with the renovation project because anticipated co-funding has not been secured.

Aguisín don tuarascáil

Freagrachtaí comhaltaí an Bhoird

Mar atá leagtar amach sa ráiteas rialachais agus tuarascáil na gcomhaltaí Boird, tá an Bord freagrach as

- na ráitis airgeadais bliantúil a ullmhú ar an mbealach a fhorordaítear faoin alt 18 den Acht um Údarás na Gaeltachta 1979
- a chinntiú go dtugann na ráitis léargas fíor agus cothrom de réir CTA 102
- rialtacht na n-idirbheart a chinntiú
- a mheas cibé an bhfuil úsáid as an mbonn cuntasáiochta gnóthas leantach oiriúnach, agus
- rialú inmheánach a chinneann siad atá riachtanach d'fhonn ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, cibé mar thoradh ar chalois nó earráid.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Éilítear orm faoi alt 18 den Acht um Údarás na Gaeltachta 1979 ráitis airgeadais Údarás na Gaeltachta a iniúchadh agus tuairisc a thabhairt orthu chuig Tithe an Oireachtais.

An cuspóir atá agam le linn an iniúchta ná teacht ar dhearbhu réasúnach cibé an bhfuil na ráitis airgeadais tríd is tríd saor ó aon mhíríteas ábhartha mar thoradh ar chalois nó earráid. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaithe ach ní hionann é is barántas go dtiocfar i gcónaí, le linn iniúchadh a dtugtar faoi de réir na gCaighdeán Idirnáisiúnta maidir le hIniúcháireacht, ar mhíríteas ábhartha nuair is ann dóibh. D'fhéadfadh míráiteas eascairt ó chalois nó ó earráid agus meastar iad a bheith ábhartha má tá ionchas réasúnach ann go n-imreoidh siad, astu féin nó le chéile, tionchar ar chinntí eacnamaíochta úsáideoirí a dhéantar bunaithe ar na ráitis airgeadais seo.

Mar chuid d'iniúchadh a sheoltar de réir na gCaighdeán Idirnáisiúnta maidir le hIniúchadh, cleachtaim breithiúnas gairmiúil agus sceipteachas gairmiúil i gcaitheamh an iniúchta. Is mé á dhéanamh sin,

- aithním na rioscaí atá ann i leith míráiteas ábhartha sna ráitis airgeadais cibé mar thoradh ar chalois nó earráid agus déanaim measúnú orthu; leagaim amach nósanna imeachta iniúchta mar fhreagra ar na rioscaí sin agus cuirim i bhfeidhm iad; agus tagaim ar fhianaise iniúchta atá leordhóthanach agus iomchuí chun bonn a chur faoi mo thuairim. Tá an riosca a bhaineann le gan míráiteas ábhartha ó chalois a bhrath níos airde ná ó earráid mar go bhféadfadh claonpháirteachas, brionnú, easnaimh d'aon turas, mífhaisnéis nó sárú ar rialú inmheánach a bheith i gceist le calaois.
- Faighim tuiscint ar rialú inmheánach atá ábhartha don iniúchadh d'fhonn nósanna imeachta iniúchta a leagan amach atá ábhartha sna cúinsí atá i gceist, ach ní chun críocha tuairim a thabhairt ar éifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar ábharthacht na mbeartas cuntasáiochta agus a réasúnach is atá meastacháin chuntasáiochta agus nochtuithe bainteacha.

Appendix to the report

Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Board members are responsible for

- the preparation of annual financial statements in the form prescribed under section 18 of the Údarás na Gaeltachta Act 1979
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 8 of the Údarás na Gaeltachta Act 1979 to audit the financial statements of Údarás na Gaeltachta and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.

- Socraím chomh oiriúnach is atá sé úsáid a bhaint as an mbonn cuntasáiochta gnóthas leantach agus, bunaithe ar an bhfianaise iniúchóireachta a dtagaim air, cibé an bhfuil neamhchinnteacht ábhartha ann maidir le himeachtaí nó coinníollacha a chaithfeadh amhras suntasach ar chumas Údarás na Gaeltachta leanúint mar ghnóthas leantach. Má shocraím go bhfuil mhíchinnnteacht ábhartha ann, éilítear orm aird a tharraingt i mo thuarascáil ar na nochtuithe bainteacha sna ráitis airgeadais nó, má tá nochtuithe den chineál sin neamhleordhóthanach, mo thuairim a leasú. Tá mo chonclúidí bunaithe ar an bhfianaise iniúchóireachta a dtángthas uirthi go dtí dáta mo thuarascála. D'fhéadfadh imeachtaí amach anseo stop a chur ar Údarás na Gaeltachta leanúint mar ghnóthas leantach.
- Déanaim measúnú ar an gcur i láthair, struchtúr agus ábhar na ráiteas airgeadais tríd is tríd lena n-áirítear na nochtuithe agus cibé an léiríonn na ráitis airgeadais na hidirbhearta agus na himeachtaí bunúsacha ar bhealach a thugann léiriú cóir.

Chomh maith le nithe eile, cuirim scóip agus am an iniúchta in iúl dóibhsean atá freagrach as rialachas chomh maith le torthaí suntasacha iniúchta lena n-áirítear aon easnamh mhóra sa chóras rialaithe inmheánaigh a aithním le linn m'iniúchta.

Tuairiscím trí eisceacht, más é mo thuairim,

- nach bhfaighim an fhaisnéis agus na mínithe go léir a theastaigh uaim chun m'iniúchadh a dhéanamh, nó
- cibé an raibh na taifid chuntasaíochta leordhóthanach chun iniúchadh ceart a dhéanamh ar na ráitis airgeadais nó
- mura bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

Faisnéis eile seachas na ráitis airgeadais

Ní chuimsíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a cuireadh i láthair in éineacht leis na ráitis sin agus ní thugaim aon dearbhú ar aon bhealach ina leith.

Maidir le m'iniúchadh ar na ráitis airgeadais, éilítear orm faoi na Caighdeán Idirnáisiúnta maidir le hlniúchadh an t-eolas eile a chuirtear i láthair a léamh agus lena linn sin a bhreithniú cibé an bhfuil an fhaisnéis eile ag teacht go hábhartha leis na ráitis airgeadais nó le heolas a fuarthas le linn an iniúchta nó más léir go bhfuil míráiteas ábhartha i gceist. Má shocraím, bunaithe ar an obair atá déanta agam, go bhfuil míráiteas ábhartha i gceist sa bhfaisnéis eile seo, éilítear orm tuairisciú ina leith sin.

Tuairisc ar nithe eile

Tugadh faoin iniúchadh de réir breithnithe speisialta a bhaineann le comhlachtaí Stáit i ndáil lena mbainistiú agus a bhfeidhmíú. Tuairiscím má fhaighim go bhfuil nithe ábhartha eile ann a bhaineann leis an tsáil a ndearnadh gnó poiblí.

Lorgaim fianaise faoi rialacht na n-idirbheart airgeadais le linn an iniúchta. Tuairiscím má thug m'iniúchadh aird ar aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcríoch a bhí beartaithe, nó sa chás nach mbíonn na hidirbhearta ag cloí leis na húdaráis a dhéanann rialú orthu.

- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on Údarás na Gaeltachta's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause Údarás na Gaeltachta to cease to continue as a going concern.

- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also report by exception if, in my opinion,

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coiméadta

don bhliain dar críoch 31 Nollaig 2022

Nótaí	2022	2021	Income:	
	€'000	€'000		
Ioncam:				
Deontais an Oireachtais	2	34,779	31,696	Oireachtas Grants
Ioncam ó Chistí Eile	3	3,179	3,421	Income from Other Funds
Cíosanna ó Mhaoin ar Léas	4	4,409	4,216	Rents from Leased Property
Scéimeanna Fostaíochta agus Sóisialta	5(a)	17,363	16,523	Employment and Social Schemes
Tograí Eorpach Cómhainithe	5(b)	412	408	European Co Funded Projects
Ioncam Eile	6	3,602	3,272	Other Income
Farasbarr/(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí	7	4,338	744	Surplus/(Deficit) on Disposal of Assets and Investments
Aisíocaíochtaí Deontas		10	0	Grant Repayments
Maoiniú larchurtha Glan do Shochair Scoir	24(c)	(1,118)	(1,904)	Net Deferred Funding for Retirement Benefits
Iomlán an Ioncaim		66,974	58,377	Total Income
Caiteachas:				Expenditure:
Deontais a Íocadh	8	5,182	6,321	Grants Paid
Costas tógála maoin i Máistir Gaoithe, Co. Chiarraí		0	3	Building cost of a property in Máistir Gaoithe, Co. Kerry
Costais tógála ar mhaoin sheachtrach	29	372	0	Building costs of an external property
Caiteachas ar thogra tógála nach ndeachaigh ar aghaidh		662	0	Expenditure on a building project that didn't go ahead
Costais Riaracháin	9	8,585	7,704	Administration Costs
Cothabháil agus Bainistiú na Punainne Maoine	10	5,159	3,782	Maintenance and Management of Property Portfolio
Forbairt Teanga, Cultúir agus Pobail	11	9,209	8,900	Language, Culture and Community Development
Costas Iomlán na Sochar Scoir	24(a)	3,360	2,529	Total Retirement Benefits Costs
Scéimeanna Fostaíochta agus Sóisialta	5(a)	17,363	16,522	Employment and Social Schemes
Tograí Eorpacha	5(b)	446	617	European Funded Projects
Dímheas don bhliain		6,000	5,875	Depreciation for the year
Soláthar agus díscríobh infheistíochtaí		31	(1,471)	Provisions and write-offs of investments
Iomlán an Chaiteachais		56,369	50,783	Total Expenditure
Farasbarr/(Easnamh) don bhliain		10,605	7,593	Surplus/(Deficit) for the year
Iarmhéid an 1 Eanáir		399	(4)	Balance at 1 January
Aistriú ón / (chuig an) gCuntas Caipitil	19	(5,579)	(7,191)	Transfer from / (to) Capital Account
Fáltais ó dhíol infheistíochtaí Iníochta chuig an Stáitchiste	19	(4,803)	0	Proceeds from sale of investments payable to the Exchequer
Iarmhéid an 31 Nollaig 2022		622	399	Balance at 31 December 2022

Is i leith gníomhaíochtaí leanúnacha atá na suimeanna a thaispeántar faoi Ioncam agus Caiteachas.

Is cuid de na Ráitis Airgeadais an Ráiteas Sreabhadh Airgid agus na Nótaí 1 go 30 agus Sceideal 1.

Arna shíniú ag:



Mary Uí Chadhain
Cathaoirleach

Dáta: 21/12/2023

Statement of Income and Expenditure and Retained Revenue Reserves

for the year ended 31 December 2022

Amounts shown under Income and Expenditure are in respect of continuing activities.

The Statement of Cash Flows and Notes 1 to 30 and Schedule 1 form part of the Financial Statements.



Sonya Uí Shíoda
Comhalta

Ráiteas ar Ioncam Cuimsitheach

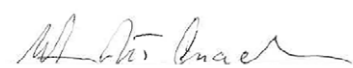
don bhliain dar críoch 31 Nollaig 2022

	2022	2021	
Nótaí	€'000	€'000	
(Easnamh)/Farasbarr don bhliain	10,605	7,593	(Deficit)/Surplus for year
Gnóthachan/(Caillteanas) Achtúireach ar Dhliteanais Sochar Scoir	24(b) 25,485	(5,334)	Actuarial Gain/(Loss) on Retirement Benefits Liabilities
Maoiniú Iarchurtha Sochar Scoir	24(c) (25,485)	5,334	Deferred Retirement Benefits Funding
(Caillteanas)/Gnóthachan Aitheanta Iomlán don bhliain	10,605	7,593	Total Recognised (Loss)/ Gain for the year

Is i leith gníomhaíochtaí leanúnacha atá na suimeanna a thaispeántar faoi Ioncam agus Caiteachas.

Is cuid de na Ráitis Airgeadais an Ráiteas Sreabhadh Airgid agus na Nótaí 1 go 30 agus Sceideal 1.

Arna shíniú ag:



Mary Uí Chadhain
Cathaoirleach


Dáta: 21/12/2023

Statement of Comprehensive Income

for the year ended 31 December 2022

Amounts shown under Income and Expenditure are in respect of continuing activities.

The Statements of Cash Flows and Notes 1 to 30 and Schedule 1 form part of the Financial Statements.



Sonya Uí Shíoda
Comhalta

Ráiteas Staid Airgeadais

ag 31 Nollaig 2022

	2022	2021	
Nótaí	€'000	€'000	
Sócmhainní Dochta Inláimhsithe:			Tangible Fixed Assets:
Maoin, Gleásra agus Trealamh	14 91,461	87,974	Property, Plant and Equipment
Sócmhainní Dochta Airgeadais:			Financial Fixed Assets:
Infheistíochtaí (Sceideal 1)	15 17,636	17,865	Investments (Schedule 1)
Iomlán na Sócmhainní Dochta	109,097	105,839	Total Fixed Assets
Sócmhainní Reatha:			Current Assets:
Infháltais	16 2,939	2,934	Receivables
Airgead sa bhanc agus ar láimh	8,198	1,483	Cash in bank and on hand
	11,137	4,417	
Dlíteanais Reatha:			Current Liabilities:
Suimeanna iníoctha	17 (7,312)	(1,856)	Payables
Rótharraingt Bhainc	0	0	Bank Overdraft
Ioncam Iarchurtha	18 (376)	(1,657)	Deferred Income
	(7,688)	(3,514)	
Sócmhainní / (Dlíteanais) Glana Reatha	3,449	903	Net Current Assets/(Liabilities)
Iomlán na Sócmhainní Lúide Dlíteanais Reatha roimh Sochar Scoir	112,546	106,742	Total Assets less Current Liabilities before Retirement Benefits
Maoiniú Iarchurtha do Shochair Scoir	24(c) 100,854	127,457	Deferred Retirement Benefits Funding
Dlíteanais Sochar Scoir	24(b) (100,854)	(127,457)	Retirement Benefits Liabilities
	0	0	
Sócmhainní Iomlána Lúide Dlíteanais Reatha	112,546	106,742	Total Assets less Current Liabilities
Cuntais infhála: Suimeanna a bheidh dlite tar éis bliana	46	47	Accounts Receivable: Amounts falling due after more than one year
Sócmhainní Glana	112,592	106,789	Net Assets
Maoinithe mar seo a leanas			Financed by
Cuntas Caipitil	19 111,970	106,390	Capital Account
Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coiméadta	622	399	Statement of Income and Expenditure and Retained Revenue Reserves
	112,592	106,789	

Is cuid de na Ráitis Airgeadais an Ráiteas Sreabhadh Airgid agus na Nótaí 1 go 30 agus Sceideal 1.

Arna shíniú ag:



Mary Uí Chadhain
Cathaoirleach

Dáta: 21/12/2023

The Statement of Cash Flows and Notes 1 to 30 and Schedule 1 form part of the Financial Statements.



Sonya Uí Shíoda
Comhalta

Statement of Financial Position

as at 31 December 2022

Ráiteas Sreabhadh Airgid

don bhliain dar críoch 31 Nollaig 2022

	2022	2021
	€'000	€'000
Sreabhadh Airgid Glan ó Ghníomhaíochtaí Oibríúcháin		
Farasbarr/(Easnamh) don bhliain	10,605	7,593
Dímheas agus Lagú Sócmhainní Dochta	6,000	5,875
Caiteachas Caipitlithe	(352)	(406)
Laghdú/(Méadú) in Infháltais	(5)	(387)
Méadú/(Laghdú) i Suimeanna Iníochta	5,456	(773)
Laghdú/(Méadú) in Infháltais suimeanna a bheidh dlite tar éis bliana loncam larchurtha	(1,281)	(1,310)
Soláthairtí agus díscríobh infheistíochtaí	31	(1,471)
Costas tógála maoin i Máistir Gaoithe, Co. Chiarraí	0	3
Costais tógála ar mhaoin sheachtrach	372	0
Caiteachas ar thogra tógála nach ndeachaigh ar aghaidh	662	0
(Farasbarr)/Easnamh ar Dhíol Sócmhainní agus Infheistíochtaí	(4,338)	(744)
Glan-Insreabhadh Airgid ó Ghníomhaíochtaí Oibríúcháin	17,151	8,388
Sreabhadh Airgid ó Ghníomhaíochtaí Infheistithe		
Íocaíochtaí le Sócmhainní Dochta a fháil	(10,169)	(7,920)
Íocaíochtaí le Infheistíochtaí a fháil	(975)	(2,623)
Fáltais ó Shócmhainní Dochta agus Infheistíochtaí a Dhiúscairt	708	1,108
Glancaiteachas Caipitil	(10,436)	(9,435)
Méadú/(laghdú) glan in Airgead agus Coibhéisí Airgid	6,715	(1,047)
Airgead agus Coibhéisí Airgid an 1 Eanáir	1,483	2,531
Airgead agus Coibhéisí Airgid an 31 Nollaig	8,198	1,483

Is cuid de na Ráitis Airgeadais an Ráiteas Sreabhadh Airgid agus na Nótaí 1 go 30 agus Sceideal 1.

Arna shíniú ag:



Mary Uí Chadhain
Cathaoirleach

Dáta: 21/12/2023

Statement of Cash Flows

for the year ended 31 December 2022

	2022	2021
	€'000	€'000
Net cash flows from Operating Activities		
Surplus/(Deficit) for the year	10,605	7,593
Depreciation and impairment of Fixed Assets	6,000	5,875
Expenditure Capitalised	(352)	(406)
Decrease/(Increase) in Receivables	(5)	(387)
Increase/(Decrease) in Payables	5,456	(773)
Decrease/(Increase) in Receivables: amounts falling due after more than one year	1	7
Deferred income	(1,281)	(1,310)
Provisions and write-offs of investments	31	(1,471)
Building cost of a property in Máistir Gaoithe, Co. Kerry	0	3
Building costs of an external property	372	0
Expenditure on a building project that didn't go ahead	662	0
(Surplus)/Deficit on Sale of Assets and Investments	(4,338)	(744)
Net Cash Inflow from Operating Activities	17,151	8,388
Cash Flow from Investing Activities		
Payments to acquire Fixed Assets	(10,169)	(7,920)
Payments to acquire Investments	(975)	(2,623)
Receipts from the Disposal of Fixed Assets and Investments	708	1,108
Net Capital Expenditure	(10,436)	(9,435)
Net increase/(decrease) in Cash and Cash Equivalents	6,715	(1,047)
Cash and Cash Equivalents at 1 January	1,483	2,531
Cash and Cash Equivalents at 31 December	8,198	1,483

The Statement of Cash Flows and Notes 1 to 30 and Schedule 1 form part of the Financial Statements.



Sonya Uí Shíoda
Comhalta

Nótaí a ghabhann leis na Ráitis Airgeadais

1. Polasaithe Cuntasáochta

Tá an bunús cuntasáochta agus na polasaithe cuntasáochta tábhachtach atá glactha ag Údarás na Gaeltachta léirithe thíos. Cuireadh i bhfeidhm iad go seasta i rith na bliana agus sa bhliain roimhe.

(a) Eolas Ginearálta

Bunaíodh Údarás na Gaeltachta ar 1 Eanáir 1980 faoi fhorálacha an Achta um Údarás na Gaeltachta, 1979 agus tá an ardoifig lonnaithe sna Forbacha, Gaillimh. Is é neartú agus buanú na Gaeilge mar phríomhtheanga phobail na Gaeltachta, le cois í a thabhairt mar oidhreacht don chéad ghlúin eile, an bunchuspóir atá ag polasaí Údarás na Gaeltachta. Déanann an tÚdarás gach iarracht an cuspóir seo a bhaint amach trí fhorbairt fiontraíochta agus tionscnaimh chruthaithe fostaíochta a chothú agus a mhaoiniú, chomh maith le tacaíocht a thabhairt d'imeachtaí pobail, cultúrtha agus teagabhunaithe.

(b) Ráiteas Comhlíontachta

Ullmhaíodh ráitis airgeadais Údarás na Gaeltachta don bhliain dár críoch 31 Nollaig 2022 de réir FRS102, an caighdeán tuairiscithe airgeadais atá infheidhmithe sa Bhreatain agus in Éirinn, eisithe ag an gComhairle Tuairiscithe Cuntasáochta (FRC) agus mar atá fógartha ag Cuntasóirí Cairte na hÉireann.

(c) Bunús Cuntasáochta

Ullmhaíodh na ráitis airgeadais seo faoi mhodh fabhráithe cuntasáochta, seachas mar a léirítear thíos, agus de réir príonsabail chuntasáochta a nglactar leo go ginearálta faoin gcoinbhinsiún costais stairiúil. Tá na ráitis airgeadais san fhoirm ceadaithe ag an Aire Turasóireachta, Cultúir, Ealaíon, Gaeltachta Spóirt agus Meán faoi chomhchumaracht an Aire Airgeadais de réir Alt 18 den Acht um Údarás na Gaeltachta, 1979. Tá na polasaithe seo a leanas curtha i bhfeidhm go seasta ag déileáil le míreanna atá ábhartha i leith ráitis airgeadais Údarás na Gaeltachta.

(d) Deontais an Oireachtais, Cistí Struchtúrtha an AE agus Aisíocaíochtaí Deontas agus Díbhinní

Comhairítear na nithe seo ar bhonn fáltas airgid thirim.

(e) Deontais Iníochta

Comhairítear na nithe seo ar bhonn íocaíochtaí airgid thirim.

(f) Sochair Fostaithe

Feidhmíonn Údarás na Gaeltachta scéim pinsin le sochar sainithe a mhaoinítear go bliantúil ar bhunús íoca mar a úsáidtear ó airgead atá ar fáil dó, lena n-áirítear airgead a chuireann an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán ar fáil agus ó ranníocaíochtaí a asbhaintear ó thuarastail foirne.

Notes to the Financial Statements

1. Accounting Policies

The basis of accounting and significant accounting policies adopted by Údarás na Gaeltachta are set out below. They have all been applied consistently throughout the year and the preceding year.

(a) General Information

Údarás na Gaeltachta was established on 1 January 1980 under the provisions of the Údarás na Gaeltachta Act, 1979 and has its head office at Na Forbacha, Gaillimh. The overall objective of Údarás na Gaeltachta is to ensure that Irish remains the main communal language of the Gaeltacht and is passed on to future generations. An tÚdarás endeavours to achieve that objective by funding and fostering a wide range of enterprise development and job creation initiatives and by supporting language, cultural and community-based activities.

(b) Statement of Compliance

The financial statements of Údarás na Gaeltachta for the year ended 31 December 2022 have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Ireland' issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

(c) Basis of Preparation

The financial statements have been prepared under the accruals method of accounting, except as indicated below, and in accordance with generally accepted accounting principles under the historical cost convention. The financial statements are in the form approved by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media with the concurrence of the Minister for Finance under Section 18 of the Údarás na Gaeltachta Act, 1979. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to Údarás Na Gaeltachta's financial statements.

(d) Oireachtas Grants, EU Structural Funds and Grant Refunds and Dividends

These items are accounted for on a cash receipts basis.

(e) Grants Payable

Grants are accounted for on a cash payments basis.

(f) Employee Benefits

Údarás na Gaeltachta operates a defined benefit pension scheme which is funded annually on a pay as you go basis from monies available to it, including monies provided by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and from contributions deducted from staff salaries.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

Is ionann costas na sochar scoir agus na sochair scoir a shaothraíonn na baill foirne sa tréimhse agus léirítear iad mar ghlanchoistas, glan ó ranníocaíochtaí foirne a choinníonn an tÚdarás. Aithnítear suim atá comhionann leis an gcostas sochar scoir mar ioncam sa mhéid is go bhfuil sé infhaighte ar ais, agus go gcuirtear deontais a fhaightear sa bhliain, chun costais sochar scoir a íoc, ina aghaidh.

Léirítear gnóthachain agus cailteanais achtúireacha a thagann as dliteanais scéime sa Ráiteas ar Ioncam Cuimsitheach agus aithnítear coigeartú comhfhreagrach sa tsuim infhaighte ón Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán.

Léiríonn dliteanais sochar scoir luach láithreach na n-íocaíochtaí sochar scoir amach anseo atá saothraithe ag an bhfoireann go dáta. Is ionann an maoiniú sochar scoir iarchurtha agus an bhunsócmhainn chomhfhreagrach a gheofar i dtreimhsí amach anseo ón Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán.

Tá Scéim Aonair na Seirbhíse Poiblí um Shochair Scoir (Scéim Aonair) i bhfeidhm ag Údarás na Gaeltachta chomh maith, arb é an scéim sochair shainithe do sheirbhísh phoiblí inphinsin a ceapadh ar 1 Eanáir 2013 nó dá éis. Íoctar ranníocaíochtaí bhaill na Scéime Aonair leis an Roinn Caiteachais Phoiblí agus Athchóirithe.

Sochair Ghearrthéarmacha

Aithnítear sochair gearr-théarma cosúil le pá saoire mar chostas sa bhliain agus áirítear sochair fabhráithe ag deireadh na bliana san figiúr Iníochta sa Ráiteas Staid Airgeadais

(g) Sócmhainní Dochta

Úsáidtear formhór shócmhainní na heagraíochta mar chúnamh don fhorbairt tionscail. Ní bhreathnaítear orthu mar shócmhainní infheistíochta agus áirítear iad sa Ráiteas Staid Airgeadais ar bhonn costais lúide dímhéas carnach.

Is éard atá i maoin agus áiseanna eile ná talamh, maoin tionsclaíochta críochnaithe, áiseanna tionsclaíochta, forbairt suímh agus foirgnimh oifige.

Áirítear talamh ar bhonn costais.

Léirítear na sócmhainní eile ar bhonn costais lúide dímhéas carnach a áirítear ina ngálaí cothroma bliantúla thar a saolré úsáideach eacnamaíoch measta.

San áireamh i gcostas na maoin tá sciar cuí de na costais suímh agus costais eile forbartha bonnegair theastaíonn le haghaidh thógáil na maoin, chomh maith le sciar cuí d'ímchostais na Rannóige Maoine agus Innealtóireachta mar atá leagtha amach i Nóta 12.

Is mar seo a leanas atá na rátaí dímhéasa:

Maoin	4% sa bhliain
Áiseanna Tionsclaíochta	3% sa bhliain
Innealra, Troscán, agus Trealamh Oifige	10% go 25% sa bhliain
Feithiclí Mótair	20% sa bhliain
Innealra agus Trealamh ar Léas	20% sa bhliain

(nó de réir ráta comhionann leis an ioncam faoin léas má tá sé níos airde).

Notes to the Financial Statements (continued)

Retirement benefits costs reflect retirement benefits earned by employees in the period and are shown as net costs, net of staff retirement benefits contributions which are retained by An tÚdarás. An amount corresponding to the retirement benefits charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge retirement benefits payments.

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Comprehensive Income and a corresponding adjustment is recognised in the amount recoverable from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

Retirement benefits liabilities represent the present value of future retirement benefits payments earned by staff to date. Deferred retirement benefits funding represents the corresponding asset which will be recovered in future periods from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

Údarás na Gaeltachta also operates the Single Public Service Retirement Benefits Scheme (Single Scheme), which is the defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform.

Short-term Benefits

Short-term benefits such as holiday pay are recognised as an expense in the year, and benefits that are accrued at year-end are included in the Payables figure in the Statement of Financial Position.

(g) Fixed Assets

The majority of the organisation's assets are used to aid industrial development. They are not seen as investment assets and they are stated in the Statement of Financial Position at cost less accumulated depreciation.

Property and other facilities comprise land, completed industrial properties, industrial facilities, site development and office buildings.

Land is stated at cost.

All other assets are stated at cost less accumulated depreciation calculated in equal annual instalments over their estimated useful economic lives.

Cost of properties includes an appropriate portion of the site and other infrastructural development costs necessary for the construction of the properties, together with an appropriate portion of the Property and Engineering Division overheads as set out in Note 12.

The depreciation rates applied are as follows:

Property	4% p.a.
Industrial Facilities	3% p.a.
Machinery, Office Equipment and Furniture	10% to 25% p.a.
Motor Vehicles	20% p.a.
Leased Machinery and Equipment	20% p.a.

(or at a rate equal to the income under the lease if this is higher).

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

(h) Sócmhainní Airgeadais

Infheistíochtaí Luaite

Níl aon infheistíochtaí luaite ag Údarás na Gaeltachta.

Sócmhainní Airgeadais Eile

Déantar sócmhainní airgeadais eile mar infheistíochtaí i scaireanna neamhluaite agus infheistíochtaí airgeadais a thomhais ag a luach cóir más féidir seo a chruthú go hiontaofa, mura féidir déantar iad a thomhais ag costas lúide laige. Má tá cruthúnas oibiachtúil ar laige, aithnítear cailteanas lagaithe i Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coiméadta don bhliain.

De réir na hachóimre i Sceideal 1, tá ceithre fhochuideachta faoi úinéireacht an Údaráis. Níl ráitis airgeadais chomhdhlúite ullmhaithe ag an mBord. Tá leas bainte aige as an díolúine atá ar fáil faoi Alt 9 de FRS 102

(i) Léasanna

Áirítear na cíosanna ó léasanna oibríochta sna ráitis airgeadais mar a mbíonn siad dlite.

Comhairítear an glan-ioncam ó shócmhainní atá ar léas ó institiúidí airgeadais, agus a léasaítear ar aghaidh le cliantchomhlachtaí, faoi ioncam Eile sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coiméadta ar bhunús fabhráithe.

(j) Caipiteal

San áireamh sa chuntas caipitil tá ioncam a chuirtear i leith cistiú caipitil agus gach gnóthachan, cailteanas agus athluacháil ar idirbhearta sócmhainní agus infheistíochtaí (Nóta 19).

(k) Scéimeanna Fostaíochta agus Sóisialta

Oibríonn an tÚdarás scéimeanna éagsúla ar son na Roinne Gnóthaí Fostaíochta agus Coimirce Sóisialaí. Íocann an tÚdarás na costais ar fad a bhaineann le Scéimeanna Fostaíochta Pobail agus An Scéim Tionscnamh Jabanna agus déanann an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí iad a chúiteamh. Íocann Pobal pá na rannpháirtithe ar na Scéimeanna Sóisialta Tuaithe agus ar an Scéim TÚS agus íocann an tÚdarás na costais uile a bhaineann le reáchtáil na scéimeanna seo agus déanann an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí iad a chúiteamh. Aithnítear caiteachas ar na scéimeanna seo de réir mar a thabhaítear é agus fabhraítear an t-ioncam gaolmhar sna ráitis airgeadais. (Nóta 5a).

(l) Infháiltais

Aithnítear infháiltais ar luach cóir lúide soláthar d'fhiacha amhrasacha. Is soláthar sonrach é an soláthar d'fhiacha amhrasacha agus bunaítear é nuair atá fianaise oibiachtúil ann nach mbeidh Údarás na Gaeltachta ábalta na suimeanna uile atá dlite dó a fháil. Tá gach gné den soláthar le haghaidh fiacha amhrasacha aitheanta sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coiméadta.

(m) Breithiúnais Cuntasaíochta Chriticiúla agus Meastacháin

In ullmhú na ráiteas airgeadais ní mór don bhainistíocht breithiúnais, meastacháin agus bunthuiscint a dhéanamh a mbíonn tionchar acu ar na suimeanna a thuiriscítear do shócmhainní agus dliteanais ag an dáta tuairiscithe agus ar na suimeanna a thuiriscítear d'ioncam agus caiteachas i rith na bliana. Mar gheall ar nádúr an mheastacháin, áfach, d'fhéadfadh go mbeadh na torthaí iarbhrí difriúil ó na meastacháin seo. Bhí an tionchar ba mhó ag na breithiúnais seo a leanas ar na suimeanna a aithnítear sna ráitis airgeadais.

Notes to the Financial Statements (continued)

(h) Financial Assets

Quoted Investments

Údarás na Gaeltachta does not hold Quoted Investments.

Other Financial Assets

Other financial assets comprising investments in unquoted shares and financial investments are measured at their fair value if this can be reliably determined, otherwise they are measured at cost less impairment. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Revenue Reserves in the year.

As outlined in Schedule 1, four subsidiary companies are under Údarás ownership. The Board has not prepared consolidated financial statements. It has availed of the exemption available under Section 9 of FRS 102.

(i) Leases

Rentals under operating leases are dealt with in the financial statements as they fall due.

The net income from assets which are leased from financial institutions and on-leased to client companies is accounted for in Other Income in the Statement of Income and Expenditure and Retained Revenue Reserves on the accruals basis.

(j) Capital

The capital account comprises income applied for capital funding and all gains, losses and revaluations on asset and investment transactions (Note 19).

(k) Employment and Social Schemes

An tÚdarás operates various schemes on behalf of The Department of Employment Affairs and Social Protection. All costs relating to the Social Employment and Jobs Initiative schemes are paid by Údarás and reimbursed by the Department of Employment Affairs and Social Protection. The wages of the participants on the Rural Social Schemes and TÚS schemes are paid by Pobal and all other costs in running these schemes are paid by Údarás and reimbursed by Department of Employment Affairs and Social Protection. Expenditure on these schemes is recognised as it is incurred and the related income is accrued in the financial statements. (Note 5a).

(l) Receivables

Receivables are recognised at fair value, less a provision for doubtful debts. The provision for doubtful debts is a specific provision, and is established when there is objective evidence that Údarás na Gaeltachta will not be able to collect all amounts owed to it. All movements in the provision for doubtful debts are recognised in the Statements of Income and Expenditure and Retained Revenue Reserves.

(m) Critical Accounting Judgements and Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The following judgements have had the most significant effect in amounts recognised in the financial statements.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

Infheistíochtaí

Deimhnítear luach infheistíochtaí de bhun modhanna luachála. Baineann Údarás na Gaeltachta úsáid as breithiúnas de bhun réimse modhanna a roghnú agus glacann le tuiscintí atá bunaithe go príomha ar shonraí inbhairte agus na coinníollacha ag gach dáta tuairiscithe.

Déantar infheistíochtaí a thomhas ag costas lúide bearnúchán ag dáta na tuairiscithe. Baineann an próiseas athbhreithnithe úsáid as na cuntais iniúchta nó bainistíochta is déanaí mar aon le heolas gnó ábhartha eile. Déantar soláthar agus díscríobh infheistíochta a aithint sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coiméadta don bhliain.

Lagú Sócmhainní Dochta:

Déantar athbhreithniú ar shócmhainní atá faoi réir amúchadh i leith lagú aon uair a aithnítear go bhféadfaidh sé nach bhfuil an tsuim ghlanluacha in-aisghabhála. Aithnítear cailteanas lagaíthe de bhun na suime a sháraíonn suim ghlanluacha na sócmhainne a suim in-aisghabhála. Is í an tsuim in-aisghabhála an luach is airde de luach cóir sócmhainne lúide an costas lena dhíol agus den luach úsáide. Chun measúnú a dhéanamh ar lagú, cuirtear sócmhainní i ngrúpaí ag an leibhéal is ísle ag a bhfuil sreabhadh airgid aitheanta ar leithligh (aonaid giniúna airgid). Déantar athbhreithniú ag gach dáta tuairiscithe ar shócmhainní neamhairgeadais a bhí faoi réir lagú i leith na féidearthachta go n-aisiompaitear an lagú.

Dímheas agus Luach Iarmharach

Tá athbhreithniú déanta ag Údarás na Gaeltachta ar shaol na sócmhainní agus luach iarmharach bainteach na n-aicmí uile sócmhainní dochta agus, go háirithe, ar shaol úsáideach eacnamaíoch agus luach iarmharach na bhfeistias agus daingneán agus cinneadh go bhfuil ré na sócmhainní agus na luachanna iarmharacha i gceart.

Soláthairtí

Déanann Údarás na Gaeltachta soláthar do dhualgais dhlíthiúla agus chuiditheacha arb eol dó a bheith amuigh ag dáta deiridh na tréimhse. Go hiondúil bunaithe na soláthairtí seo ar eolas stairiúil nó ar eolas cuí eile, le coigeartú do threochtaí le déanaí nuair is infheidhmithe. Is meastacháin iad, áfach, do chostais imeachtaí a d'fhéadfadh gan tarlú go ceann roinnt blianta. Dá bharr seo agus an leibhéal mí-chinnteachta a bhaineann leis na torthaí deiridh, féadfaidh sé go mbeidh an toradh iarbhrí éagsúil uaidh sin a measadh.

Dualgas Sochair Scoir

Déantar uasdatú bliantúil bunaithe ar chúinsí reatha eacnamaíocha ar bhuntuisicintí na luachálacha aachtúireacha a ndéimhnítear na suimeanna aitheanta sna ráitis airgeadais ina leith (lena n-áirítear rátaí lascaine, rátaí méadaithe i leibhéil chúitimh amach anseo, rátaí básmhaireachta agus rátaí treochta i gcostais cúraim sláinte) agus le haghaidh aon athruithe cuí do théarmaí agus coinníollacha na bpleananna sochar scoir agus iar-scoir.

Nithe a chuirfeadh as don bhuntuisicint:

- (i) an ráta lascaine, athrú i ráta aisíoc ar bhannaí corparáideach ard chaighdeán.
- (ii) leibhéil rátaí cúitimh sa todhchaí, coinníollacha an mhargadh oibre sa todhchaí.

Notes to the Financial Statements (continued)

Investments

The value of investments is determined by using valuation techniques. Údarás na Gaeltachta exercises judgement in selecting a variety of methods and makes assumptions that are mainly based on observable data and conditions existing at each reporting date.

Investments are measured at cost less impairment at the reporting date. The review process uses the latest set of audited or management accounts together with other relevant business information. Provisions and write-off's of investments are recognised in the Statement of Income and Expenditure and Retained Revenue Reserves.

Impairment of Fixed Assets

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash generating units). Non-financial assets that suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

Depreciation and Residual Values

Údarás na Gaeltachta have reviewed the asset lives and associated residual values of all fixed asset classes, and in particular, the useful economic life and residual values of fixtures and fittings, and have concluded that asset lives and residual values are appropriate.

Provisions

Údarás na Gaeltachta makes provision for legal and constructive obligations, which it knows to be outstanding at the period end date. These provisions are generally based on historic or other pertinent information, adjusted for recent trends where relevant. However, they are estimates of financial costs of events that may not occur for some years. As a result of this and the level of uncertainty attaching to the final outcomes, the actual out-turn may differ significantly from that estimated.

Retirement Benefit Obligation

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rates of increase in future compensation levels, mortality rates and healthcare cost trend rates) are updated annually based on current economic conditions, and for any relevant changes to the terms and conditions of the retirement benefits and post-retirement plans.

These assumptions can be affected by:

- (i) the discount rate, changes in the rate of return on high-quality corporate bonds.
- (ii) future compensation levels, future labour market conditions.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

2. Deontais an Oireachtais

Soláthraítear Deontais an Oireachtais faoi Alt 22 d'Acht Údarás na Gaeltachta, 1979 a leasaíodh le hAlt 2 d'Acht Údarás na Gaeltachta (Leasú), 1993.

Tá na Deontais Oireachtais a sholáthraíonn an Roinn Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Sport agus Meán (Vóta 33 fo-mhír C6, fo-mhír C7 agus fo-mhír C8) comhdhéanta de:

Gníomhaíochtaí Reatha*

Cláir Forbartha Reatha (Nóta 11)

Caiteachas Caipitil agus Deontais do Thionscail

Iomlán na nDeontas Oireachtais

*Luaitear an deontas i leith caiteachas Gníomhaíochtaí Reatha de €13.3m (€12.966m-2021) glan ó ranníocaíochtaí i leith sochair scoir fostaithe faoin Scéim Aonair arb ionann iad ina n-iomláine agus €86k (€75k -2021). Tá an méid seo a cuireadh ar ais chuig an Roinn Caiteachais Phoiblí agus Athchóirithe.

3. Ioncam ó Chistí Eile

Cláir RTI agus T&F Cómhainithe ag an AE & an Státchiste (faighte ó Fhiontraíocht Éireann)

Fáltas ó Chiste John Conor Magee i leith Traenáil Printiseach

Deontias ón gCiste um Athghiniúint agus Forbairt Tuaithe i leith caiteachas ar fhoirgnimh.

Deontas ón gCiste um Athghiniúint agus Forbairt Tuaithe i leith cuir i bhfeidhm Pléan Forbartha Tasc Fhórsa Uíbh Ráthaigh

Deontas Caipitil ón Roinn Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Spórt agus Meán i leith Caiteachais ar Thogra Straitéiseach Turasoireachta.

Ciste Coinnithe Fiontair

Ciste na Mol Nascatha

Fáilte Éireann - Tograí Turasoireachta

Scéim Athnuachana Bailte agus Sráidbhailte

Fáltais ó Chistí Eile

4. Cíosanna ó Mhaoín ar Léas

Cíos iomhlán infhaighte ó chliantchomhlachtaí

Tá fóirdheontais chíosa de €338,948 (€334,044 -2021) san áireamh i nDeontais a íocadh (Nóta 8).

2022	2021
€'000	€'000
13,300	12,966
6,025	4,750
15,454	13,980
34,779	31,696
1,153	0
12	11
1,177	239
40	32
0	134
400	3,005
297	0
60	0
40	0
3,179	3,421
4,409	4,216

Notes to the Financial Statements (continued)

2. Oireachtas Grants

Oireachtas Grants are provided under Section 22 of the Údarás na Gaeltachta Act 1979 as amended by Section 2 of the Údarás na Gaeltachta (Amendment) Act, 1993.

Oireachtas Grants provided by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (Vote 33 Subhead C6, Subhead C7 and Subhead C8), comprise:

Current Activities*

Current Development Programmes (Note 11)

Capital Expenditure and Grants to Industry

Total Oireachtas Grants

*The grant for Current Activities of €13.3m (€12.966m-2021) is stated net of Single Pension Scheme employee retirement benefit contributions totalling €86k. (€75k-2021)This amount is remitted to the Department of Public Expenditure and Reform.

3. Income from Other Funds

EU & Exchequer Co-funded RTI and R&D Programmes (received from Enterprise Ireland)

Receipt from the John Conor Magee Fund in aid of Apprenticeship Training.

Grants from the Rural Regeneration and Development Fund (RRDF) in respect of expenditure on buildings.

Grant from the Rural Regeneration and Development Fund (RRDF) in respect of implementation of the Taskforce Development Plan in gaeltacht Uíbh Ráthaigh

Capital Grant from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media in respect of Expenditure on a Strategic Tourism Project.

Sustaining Enterprise Fund

Connected Hubs Fund

Fáilte Éireann - Tourism Projects

Town and village renewal scheme

Receipts from Other Funds

4. Rents from Leased Property

Gross rents receivable from client companies.

Rent subsidy grants amounting to €338,948 (€334,044- 2021) are included in grants paid to to client companies (Note 8).

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

5. (a) Scéimeanna Fostaíochta agus Sóisialta

Thar ceann na Roinne Gnóthaí Fostaíochta agus Coimirce Sóisialaí, cuireann an tÚdarás an Clár Fostaíochta Pobail, an Scéim Tionscnamh Jabanna, an Scéim Sóisialta Tuaithe agus an Scéim Tús i bhfeidhm.

I rith na bliana bhí 49 Scéim á reáchtáil ar an meán agus 1,239 fostaithe orthu (2021-49 Scéim agus 1,120 fostaithe orthu).

Ioncam ó na scéimeanna:

Scéimeanna Fostaíochta Pobail	6,250	5,926
An Scéim Tionscnamh Jabanna	657	630
Scéimeanna Sóisialta Tuaithe	7,751	7,635
Clár Tús	2,705	2,331
17,363	16,523	

Caiteachas ar na scéimeanna:

Scéimeanna Fostaíochta Pobail	6,333	5,903
An Scéim Tionscnamh Jabanna	574	653
Scéimeanna Sóisialta Tuaithe	7,751	7,635
Clár Tús	2,705	2,331
17,363	16,522	

5.(b) Tograí Eorpacha Cómhainithe

Tá Údarás na Gaeltachta páirteach i dtograí forbartha atá cómhainithe faoi chlár INTERREG, Northern Periphery and Arctic Programme, clár Atlantic Area, clár Horizon 2020 agus Horizon Europe de chuid an Aontais Eorpaigh.

Ioncam ó na Tograí:

Atlantic Area	128	115
H2020	7	4
NPA	229	210
North West Europe	46	79
Horizon Europe	2	0
412	408	

Caiteachas ar na scéimeanna:

Atlantic Area	109	282
H2020	76	116
NPA	229	187
North West Eurpoe	30	32
Horizon Europe	2	0
446	617	

Notes to the Financial Statements (continued)

5.(a) Employment and Social Schemes

An tÚdarás delivers the Community Employment Programme, the Job Initiative Scheme, the Rural Social Scheme and the Tús Scheme on behalf of the Department of Employment Affairs and Social Protection.

During the year there were on average 49 Schemes in operation employing 1,239 people (2021 -49 Schemes employing 1,120 people).

Income from the schemes:

Community Employment Schemes	6,250	5,926
Job Initiative Scheme	657	630
Rural Social Scheme	7,751	7,635
Tús Programme	2,705	2,331
17,363	16,523	

Expenditure on the schemes:

Community Employment Schemes	6,333	5,903
Job Initiative Scheme	574	653
Rural Social Scheme	7,751	7,635
Tús Programme	2,705	2,331
17,363	16,522	

5.(b) European Co-Funded Projects

Údarás na Gaeltachta are participating in European Co Funded Projects under the INTERREG, Northern Periphery and Arctic programme, Atlantic Area, Horizon 2020 & Horizon Europe.

Income from the projects :

Atlantic Area	128	115
H2020	7	4
NPA	229	210
North West Europe	46	79
Horizon Europe	2	0
412	408	

Expenditure on the schemes:

Atlantic Area	109	282
H2020	76	116
NPA	229	187
North West Eurpoe	30	32
Horizon Europe	2	0
446	617	

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

6. Ioncam Eile

Díbhinní a Fuarthas	128	15
Táillí a Tuilleadh	10	10
Campaí Samhraidh	310	240
Pleanáil Teanga	2,871	2,205
Clár Tacaíochta Breise - Seirbhísí Luathoideachais	0	94
Clár Tacaíochta na nEalaín don Óige	85	545
Eile	198	163
3,602	3,272	

lomlán Ioncaim Eile

In 2022, fuair an tÚdarás deontas de €309,576 ó Vóta 33, Turasóireachta, Cultúr, Ealaíon, Gaeltachta, Spóirt agus Meán chun Campaí Samhraidh a mhaoiniú.

7. Farasbarr/(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí

Sócmhainní	123	744
Infheistíochtaí	4,215	0
4,338	744	

8. Deontais a Íocadh

Sócmhainní Dochta	941	1,229
Fóirdheontais Chíosa	339	334
Fostaíocht	760	508
Oiliúint	1,643	2,006
Taighde agus Forbairt	963	734
Eile	536	1,510
5,182	6,321	

lomlán Deontas a Íocadh

9. Costais Riaracháin

Táillí agus Costais Chomhaltaí an Údaráis	133	89
Tuarastail	6,312	6,034
Taisteal Intíre-Fostaithe	208	58
Taisteal Thar Lear-Fostaithe	32	4
Cíos, rátaí, solas, teas agus cothabháil oifige	359	341
Costais Ghinearálta Oifige	1,128	676
Suirbhéanna agus Seirbhísí Teicniúla	210	296
Fógraíocht agus Bolscaireacht	137	140
Táille Iniúchta	66	66
8,585	7,704	

10. Cothabháil agus Bainistiú na Punainne Maoine

Tuarastail	1,013	961
Costais Taistil agus Feithiclí	40	31
Caiteachas Díreach ar Chothabháil	4,034	2,811
Costais dhíreacha na Rannóige Maoine agus Innealtóireachta	11	9
Soláthar do Dhrochfhiacha	413	376
5,511	4,188	

Lúide Costais Riaracháin a bhaineann le Caiteachas ar Shócmhainní Dochta (Nóta 12)

Notes to the Financial Statements (continued)

2022	2021
€'000	€'000

6. Other Income

Dividends received	128	15
Fees Earned	10	10
Summer Camps	310	240
Language Planning	2,871	2,205
Early-years Support Programme	0	94
Youth Arts Support Programme	85	545
Other	198	163
3,602	3,272	

Total Other Income

In 2022, Údarás received a grant of €309,576 from Vote 33, Tourism, Culture, Arts, Gaeltacht, Sport and Media to fund Summer Camps.

7. Surplus/(Deficit) on the Disposal of Assets and Investments

Assets	123	744
Investments	4,215	0
4,338	744	

8. Grants Paid

Fixed Assets	941	1,229
Rent Subsidies	339	334
Employment	760	508
Training	1,643	2,006
Research and Development	963	734
Other	536	1,510
5,182	6,321	

Total Grants Paid

9. Administration Costs

Údarás Members Fees and Expenses	133	89
Salaries	6,312	6,034
Domestic Travel-Employees	208	58
Foreign Travel-Employees	32	4
Rent, rates, light, heat and office maintenance	359	341
General Office Expenses	1,128	676
Surveys and Technical Services	210	296
Advertising and Publicity	137	140
Audit Fee	66	66
8,585	7,704	

10. Maintenance and Management of Property Portfolio

Salaries	1,013	961
Travel and Motor Expenses	40	31
Direct Maintenance Expenditure	4,034	2,811
Direct costs of Property and Engineering Division	11	9
Bad Debts Provision	413	376
5,511	4,188	

Less Administration Costs relating to expenditure on Fixed Assets (Note 12)

5,159	3,782	
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Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

20. Gealltanais

Caipiteal

€6.4 milliún an luach a bhí ar ghealltanais Caiteachais Caipitil ar aghaidh ar 31 Nollaig 2022

Deontais

Meastar go raibh luach €13 milliún ar íocaíochtaí ar aghaidh is dócha a eascróidh ó Ghealltanais Deontais ar 31 Nollaig 2022.

21. Dlíteanais Theagmhásacha

Bhí roinnt cásanna dlí idir lámha ar an 31 Nollaig 2022 ina raibh na cinntí deiridh éiginnte. Measann an tÚdarás nach mbeidh aon chostas i gceist i leith na gcásanna seo agus dá bhrí sin níl aon soláthar déanta d'aon chostais maidir leo sna ráitis airgeadais.

22. Comhaltaí Boird - Nochtadh Idirbhearta

I ngnáthchúrsaí gnó, féadann an tÚdarás deontais a fhaomhadh agus socruithe conarthacha eile a dhéanamh le gnóthais ina bhfuil Comhaltaí den Bhord fostaíthe nó a bhfuil leas eile acu iontu.

Chuir an tÚdarás modhanna imeachta i bhfeidhm de réir na dtreoirilínte a d'eisigh an Roinn Caiteachas Phoiblí Sheachadadh PFN agus Athchóirithe i leith nochtadh leasanna ag Comhaltaí den Bhord agus chloigh an tÚdarás leis na modhanna sin i rith na bliana.

Faomhadh deontais agus idirbhearta eile nua de €191,752 in iomlán in 2022 i dtaca le gnóthais a raibh baint ag comhaltaí den Údarás leo nó a raibh leas acu iontu go díreach nó go hindíreach a nocht siad ag cruinnithe. I measc na gcásanna a bhí ann bhí cinn a raibh comhaltaí den Údarás fostaíthe acu nó ag sólathar seirbhíse dóibh. Chloigh na Comhaltaí sin agus an tÚdarás leis na treoirilínte ón Roinn Airgeadais i leith cásanna leasa pearsanta. I gcásanna a bhféadfadh coinbhleacht leasa a bheith ann, ní bhfuair Comhaltaí den Bhord cáipéisíocht bhoird i dtaca leis na hidirbhearta molta, agus níor ghlac na Comhaltaí sin páirt ná níor fhreastail siad ar aon phlé boird a bhain leis an ábhar.

23. Stádas Cánach

"Forálann Alt 227 den Acht Comhdhlúite Cánacha, 1997 go bhfuil an tÚdarás díolmhaíthe ó chánacha ar gach ioncamtaobh amuigh d'ús taise a mbíonn cáin choinneála ar ús taise (DIRT) ag foinse le híoc air agus ioncam trádála a mbíonn cáin chorparáide le híoc air."

Notes to the Financial Statements (continued)

20. Commitments

Capital

Forward commitments on Capital Expenditure at 31 December 2022 amounted to €6.4m

Grants

It is estimated that future payments likely to arise from Grant Commitments amounted to €13 million at 31 December 2022.

21. Contingent Liabilities

At 31st December 2022 there were a number of ongoing legal cases, whose ultimate outcomes were uncertain. An tÚdarás estimate that no cost will arise in respect of these cases and consequently have not made provision for any costs in this regard in these financial statements.

22. Board Members - Disclosure of Transactions

In the normal course of business, An tÚdarás may approve grants and enter into other contractual arrangements with undertakings in which Board Members of An tÚdarás are employed or otherwise interested.

An tÚdarás adopted procedures in accordance with the guidelines issued by the Department of Public Expenditure NDP Delivery and Reform in relation to the disclosures of interests by Board Members and An tÚdarás adhered to these procedures during the year.

Grants and other transactions totalling €191,752 were approved in 2022 in respect of undertakings with which members of an tÚdarás were associated or in which they had a direct or indirect interest which they disclosed at meetings. Included were undertakings in which members of An tÚdarás were employed or to which they were providing a service. The Board Members and An tÚdarás complied with the Department of Finance guidelines covering situations of personal interest. In cases of potential conflict of interest, Board Members did not receive board documentation on the proposed transactions nor did those members participate in or attend any board discussions relating to the matter.

23. Taxation Status

Section 227 of the Taxes Consolidation Act, 1997 provides that an tÚdarás is exempt from taxes on income with the exception of interest receivable which is subject to retention tax at source (DIRT), and trading income which is subject to corporation tax.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

24. Scéim Sochar Scoir

(a) Anailís ar Chostas Iomlán na Sochar Scoir a muirearaithe ar Chaiteachas

Costas Seirbhíse Reatha	2,045	1,909
Ús ar Dhliteanais na Scéime um Shochair Scoir	1,639	920
Ranníocaíochtaí ó Fhostaithe-Gnáth Scéim Sochar Scoir	(238)	(225)
Ranníocaíochtaí ó Fhostaithe-Scéim Aonair Sochar Scoir	(86)	(75)
3,360	2,529	

(b) Athrú i nGlan-Dlíteanas na Scéime um Shochair Scoir i rith na bliana airgeadais

Glan-Dlíteanas Shochair Scoir ag 1 Eanáir	(127,457)	(124,027)
Costas Seirbhíse Reatha	(2,045)	(1,909)
Sochair Scoir a íocadh i rith na bliana	4,802	4,733
Athruithe sna buntuisicintí	29,536	(3,492)
Ús ar Dhliteanais na Scéime Shochair Scoir	(1,639)	(920)
Gnóthachain/(caillteanais) ó thaithí	(4,051)	(1,842)
(100,854)	(127,457)	

(c) Maoiniú Iarchurtha do Shochair Scoir

Aithníonn Údarás na Gaeltachta na suimeanna seo mar shócmhainn atá comhfhreagrach don dlíteanas iarchurtha neamh-mhaoinithe do shochair scoir ar bhunús an tacair buntuisicintí thíosluaithe agus roinnt eagmhas san am a chuaigh thart. I measc na dteagmhas sin tá an bunús reachtúil do bhunú na scéime aoisliúntais, agus an polasaí agus cleachtas atá i bhfeidhm faoi láthair i dtaca le maoiniú shochair scoir seirbhíse poiblí lena n-áirítear ranníocaíochtaí ó fhostaithe agus próiseas na meastachán bliantúil.

Níl aon fhianaise ag an Údarás nach leanfaidh an polasaí maoinithe seo de shuimeanna dá leithéidí a sheasamh de réir an chleachtais reatha.

Aithnítear an Maoiniú Iarchurtha Glan do Shochair Scoir sa Raitéas Ioncaim agus Caiteachais agus Cúlchistí Ioncam Coiméadta mar seo a leanas:

	2022	2021
	€'000	€'000
Maoiniú infhaighte i leith chostas shochair scoir na bliana reatha	3,684	2,829
Deontas Stáit a úsáideadh chun Pinsinéirí a íoc	(4,802)	(4,733)
	(1,118)	(1,904)

Ba í an tsócmhainn mhaoinithe iarchurtha do shochair scoir amháil ar 31 Nollaig 2022 ná €101 milliún (2021: €127 milliún).

Notes to the Financial Statements (continued)

24. Retirement Benefits Scheme

(a) Analysis of Total Retirement Benefits Costs charged to Expenditure

	2022	2021
	€'000	€'000
Current Service Cost	2,045	1,909
Interest on Retirement Benefits Scheme Liabilities	1,639	920
Employee Contributions-Ordinary Retirement Benefits Scheme	(238)	(225)
Employee Contributions- Single Retirement Benefits scheme	(86)	(75)
3,360	2,529	

Current Service Cost	2,045	1,909
Interest on Retirement Benefits Scheme Liabilities	1,639	920
Employee Contributions-Ordinary Retirement Benefits Scheme	(238)	(225)
Employee Contributions- Single Retirement Benefits scheme	(86)	(75)

(b) Movement in Net Retirement Benefits Liability during the financial year

Net Retirement Benefits Liability at 1 January	(127,457)	(124,027)
Current Service Cost	(2,045)	(1,909)
Retirement Benefits paid during the year	4,802	4,733
Changes in assumptions	29,536	(3,492)
Interest on Retirement Benefits Scheme Liabilities	(1,639)	(920)
Experience gain/(loss)	(4,051)	(1,842)
(100,854)	(127,457)	

(c) Deferred Funding for Retirement Benefits

Údarás na Gaeltachta recognises these amounts as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described below and a number of past events. These events include the statutory basis for the establishment of the superannuation scheme, and the policy and practice currently in place in relation to funding public service retirement benefits including contributions by employees and the annual estimates process.

An tÚdarás has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The Net Deferred Funding for Retirement Benefits recognised in the Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

	2022	2021
	€'000	€'000
Funding recoverable in respect of current year retirement benefits costs	3,684	2,829
State Grant applied to pay Pensioners	(4,802)	(4,733)
	(1,118)	(1,904)

The deferred funding asset for Retirement Benefits as at 31 December 2022 amounted to €101 million (2021: €127 million).

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

(d) Stair Oibleagáidí Sochar Sainithe

	2022	2021	2020	
Oibleagáidí sochar sainithe (€'000)	100,853	127,457	124,027	Defined benefit obligations (€'000)
(Gnóthachain)/Caillteanas ó thaithí Dhliteanais na Scéime (€'000)	4,051	1,842	1,857	Experience (Gains)/Losses on Scheme Liabilities (€'000)
Céatadán de luach láithreach Dhliteanais na Scéime	4%	1.4%	1.5%	Percentage of the present value of Scheme Liabilities
Ba é an caillteanas carnach achtúireach a aithníodh sa Ráiteas Ioncaim Chuimsithigh ná €13,965,000				The cumulative actuarial loss recognised in the Statement of Comprehensive Income amounted to €13,965,000

(e) Cur Síos Ginearálta ar an Scéim

Is socrú sochar sainithe tuarastail deiridh é an Scéim Sochar Scoir le sochair agus ranníocaíochtaí de réir rialacháin na "samhla" reatha de scéim na seirbhíse poiblí. Soláthraíonn an scéim sochar scoir (aon ochtú do gach bliain seirbhíse) aisce nó cnapshuim (trí ochtú do gach bliain seirbhíse) agus sochair scoir céile agus leanaí. Is é an ghnáthaois scoir ná 65 agus tá ceart scoir ag baill a thosaigh roimh 2004 ó aois 60 gan aon laghdú achtúireach. Méadaíonn sochair scoir in íocaíocht (agus iarchurtha) de réir ghnáthbhoilsciú tuarastail ghinearálta na seirbhíse poiblí.

Tá an luacháil a úsáidtear do nochtadh faisnéise FRS102 bunaithe ar luacháil iomlán achtúireach ag 31 Nollaig 2022

Ba iad na príomhbhoinn tuisceana achtúireacha ná:

Modh Luachála	2022	2021	Valuation Method
Ráta Lascaine	3.65%	1.30%	Discount Rate
Ráta Boilscithe	2.65%	2.10%	Inflation Rate
Ráta Ardaithe Tuarastail	4.15%	3.60%	Rate of Increase in Salaries
Méadú Pinsin- Scéim Aoisliúntais	3.65%	3.10%	Pension Increase- Superannuation scheme
Méadú Pinsin- Scéim Phinsin Aonair	2.65%	2.10%	Pension Increase-Single Pension Scheme
Tá an mhortlaíocht bunaithe ar an bhfeabhas san ionchas saoil thar am ionas go mbraithfidh ionchas saoil ag am scoir ar an mbliain a shlánaíonn ball an aois scoir (aois 65). Taispeánann an tábla thíos ionchas saoil baill aois 65 agus aois 45.			
	2022	2021	
Ball d'aois 65 (Ionchas saoil reatha i mblianta)	23.3	23	Member age 65 (Current life expectancy in years)
Ball d'aois 45 (Ionchas saoil ag aois 65 i mblianta)	25.4	25.4	Member age 45 (Life expectancy at age 65 in years)

Notes to the Financial Statements (continued)

(d) History of Defined Benefit Obligations

(e) General Description of the Scheme

The Retirement Benefits Scheme is a defined benefit final salary retirement benefits arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. The scheme provides a retirement benefit (one eightieth per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's retirement benefits. Normal Retirement Age is a member's 65th birthday, and pre 2004 members have an entitlement to retire without actuarial reduction from the age of 60. Retirement benefits in payment (and deferment) normally increase in line with general public sector salary inflation.

The valuation used for FRS 102 disclosures has been based on a full actuarial valuation at 31 December 2022

The principal actuarial assumptions were as follows:

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

25. Luach Saothair

(a) Comhiomlánú Sochair Fostaithe

Sochair gearrthéarmacha foirne	6,612
PRSI Fostóra	713
Costais sochar scoir	3,360
10,685	9,525

Is é an meánlíon daoine buan a d'fhostaigh an tÚdarás sa bhliain airgeadais ná 93 (2021 - 84)

Ranníocaíocht Aoisliúntais Bhreise

I rith 2022 rinneadh asbhaintí €289,097 (2021 - €266,152) a bhain le pinsean ón bhfoireann agus íocadh an tsuim sin leis an Roinn Dlí agus Cirt.

(b) Sochair Ghearr-théarmacha

Bunphá	6,612	6,290
6,612	6,290	

(c) Sochair um Fhoirceannadh

Ní raibh aon chaiteachas ag Údarás na Gaeltachta i leith sochair um fhoirceannadh in 2022

(d) Pearsanra Bainistíochta Bunriachtanach

Is iad an pearsanra bainistíochta bunriachtanach in Údarás na Gaeltachta ná baill an Bhoird, an Príomhfheidhmeannach, an Stiúrthóir Seirbhíse Corparáideacha, an Stiúrthóir Fiontraíochta, Fostaíochta, Maoine agus Innealtóireachta agus an Stiúrthóir Réigiúnda, Forbairt Pobail agus Pleanáil Teanga. Is mar seo a leanas atá luach iomlán na sochar fostaithe don phearsanra bainistíochta bunriachtanach:

Tuarastal	503,785	570,049
503,785	570,049	

Níl luach ná sochair scoir a tuilleadh sa tréimhse san áireamh anseo. Tá an pearsanra bainistíochta bunriachtanach (seachas baill an Bhoird) ina mbaill de scéim sochar scoir Údarás na Gaeltachta agus ní théann a dteidíocht thar théarmaí na scéime sochar scoir seirbhíse poiblí.

Notes to the Financial Statements (continued)

2022	2021
€'000	€'000
6,612	6,290
713	705
3,360	2,531
10,685	9,525

25. Remuneration

(a) Aggregate Employee Benefits

Staff short-term benefits	6,612
Employer's PRSI	713
Retirement benefit costs	3,360
10,685	9,525

The average number of permanent persons employed by an tÚdarás in the financial year was 93 (2021 - 84)

Additional Superannuation Contributions

During 2022 €289,097 (2021 - €266,152) additional superannuation contributions were deducted from staff and paid over to the Department of Justice.

2022	2021
€'000	€'000
6,612	6,290
6,612	6,290

(b) Short -Term Benefits

Basic Pay	6,612	6,290
6,612	6,290	

(c) Termination Benefits

Údarás na Gaeltachta had no expense in relation to termination benefits in 2022

(d) Key Management Personnel

Key management personnel in Údarás na Gaeltachta consists of the members of the Board, the Chief Executive, the Director of Corporate Services, the Director of Enterprise, Employment, Property and Engineering and the Director of Regional, Community Development and Language Planning. The total value of employee benefits for key management personnel is set out below:

2022	2021
503,785	570,049
503,785	570,049

This does not include the value of retirement benefits earned in the period. The key management personnel (other than the Board members) are members of Údarás na Gaeltachta's retirement benefits scheme and their entitlements in that regard do not extend beyond the terms of the model public service retirement benefits scheme.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

(e) Tuarastal agus Sochair an Phríomhfheidhmeannaigh

Ba é pacáiste íocaíochta an Phríomhfheidhmeannaigh ná mar seo a leanas:

Tuarastal PF (1/1/2022 go 31/08/2022)*

Tuarastal PF (7/12 go 31/12/2022)*

2022	2021
99,265	142,777
10,157	0
109,422	142,777

*Scoil an Príomhfheidhmeannach Micheál Ó hÉanaigh ar 31 Lúnasa 2022. Ceapadh Tomás Ó Siocháin mar Phríomhfheidhmeannach le héifeacht ó 7 Nollaig 2022. D'fheidhmigh an Stiúrthóir Seirbhíse Corparáideach, Colm Ó Coisdealbha mar Phríomhfheidhmeannach Eatramhach ón 1 Meán Fómhair 2022 go 06 Nollaig 2022. Níor íocadh aon líuntas leis as ucht a bheith ag gníomhú ag leibhéal níos airde

Tá an Príomhfheidhmeannach nua mar bhall de Scéim Aonair na Seirbhíse Poiblí um Shocair Scoir (Scéim Aonair) agus ní théann a theidlíocht thar théarmaí na scéime sochar scoir na seirbhíse poiblí. Níl luach na sochar scoir a tuilleadh san áireamh sa mhéid thuas.

Bhí an t-iar Phríomhfheidhmeannach mar bhall de scéim sochar scoir Údarás na Gaeltachta agus ní théann a theidlíocht thar théarmaí na scéime sochar scoir na seirbhíse poiblí. Níl luach na sochar scoir a tuilleadh san áireamh sa mhéid thuas.

26. Idirbhearta le Páirtithe Gaolmhara

I rith na bliana, bhí roinnt idirbheart ag an Údarás le páirtithe gaolmhara (fochuideachtaí agus comhchuideachtaí) agus tá achoimre de na sonraí anseo thíos.

Fochuideachtaí Subsidiaries		
2022	2021	
€	€	
85,933	91,438	Rents from Premises Received
1,375,478	1,650,239	Grants Paid
159,635	69,441	Contracts for Services Received

Comhchuideachtaí Associate Companies		
2022	2021	
€	€	
179,876	179,645	Rents from Premises Received
6,250	240,220	Grants Paid
0	0	Contracts for Services Received

27. Figiúirí Comparáideachta

Tá na figiúirí comparáideacha atheagraithe agus athluaithe ar an mbunús céanna le figiúirí na bliana reatha.

Notes to the Financial Statements (continued)

(e) Chief Executive Officer Salary and Benefits

The CEO remuneration package for the financial period was as follow:

CEO Salary (1/1/2022 to 31/08/2022)*

CEO Salary (7/12 to 31/12/2022)*

*The Chief Executive Officer, Mr. Micheál Ó hÉanaigh retired on 31 August 2022. Mr Tomás Ó Siocháin was appointed as Chief Executive Officer with effect from 7 December 2022. The Director of Corporate Services, Mr. Colm Ó Coisdealbha acted as Interim Chief Executive Officer from 01 September 2022 to 06 December 2022. No acting up allowance was paid to him for that period.

The new Chief Executive Officer is a member of the Single Public Services Retirement Benefit Scheme (Single Scheme) and his entitlements in that regard do not extend beyond the terms of this scheme. The value of retirement benefits earned in the period is not included above.

The previous Chief Executive Officer was a member of Údarás Na Gaeltachta's retirement benefits scheme, and his entitlements in that regard do not extend beyond the terms of the model public service retirement benefits scheme. The value of retirement benefits earned in the period is not included above.

26. Related Party Transactions

During the year, An tÚdarás entered into a number of transactions with related parties (subsidiary and associate companies), details of which are summarised below.

Fochuideachtaí Subsidiaries		
2022	2021	
€	€	
85,933	91,438	Rents from Premises Received
1,375,478	1,650,239	Grants Paid
159,635	69,441	Contracts for Services Received

Comhchuideachtaí Associate Companies		
2022	2021	
€	€	
179,876	179,645	Rents from Premises Received
6,250	240,220	Grants Paid
0	0	Contracts for Services Received

27. Comparative Figures

The comparative figures have been re-organised and restated on the same basis as the current year figures.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

28. Imeachtaí tar éis an dáta tuarascála

Ní raibh aon imeachtaí idir an dáta tuarascála agus an dáta ar ceadaíodh na ráitis airgeadais a raibh coigeartú do na ráitis airgeadais ina leith.

Gnóthas leantach – Measann an Bord mar go gcuireann Údarás na Gaeltachta seirbhís phoiblí ar fáil atá maoinithe ag airgead atá curtha ar fáil ag an Státchiste tríd a máthair roinn, An Roinn Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, go mba chóir na ráitis airgeadais seo a ullmhú ar bhonn gnóthas leantach.

29. Costais tógála maoin sheachtrach

Bhain na costais seo le hoibreacha caipitil ar gteic Charraig Airt agus ar gteic an Chlochán Léith, Co. Dhún na nGall, foirgnimh nach bhfuil faoi úinéireacht an Údaráis.

30. Ceadú na Ráiteas Airgeadais

Cheadaigh Bord Údarás na Gaeltachta na ráitis airgeadais ar 21/04/2023.

Notes to the Financial Statements (continued)

28. Events after the reporting date

There are no events between the reporting date and the date of approval of these financial statements for issue that require adjustment to the financial statements.

Going concern - The Board considers that, as the entity provides a public service that is funded by moneys provided by the Exchequer, via its parent department, the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, it is appropriate to prepare these financial statements on a going concern basis.

29. Building costs of external properties

These costs related to capital works on gteic Charraig Airt and gteic an Chlochán Liath, Co. Donegal where the buildings are not in Údarás ownership.

30. Approval of the financial statements

The financial statements were approved by the Board of Údarás na Gaeltachta on 21/04/2023.

SCEIDEAL 1

SCHEDULE 1

Ainm Name	Scaireanna/Shares Luach Ainmniúil/Nominal Value		
	Costas Cost	Gnáthscaireanna Ordinary Shares	Scaireanna Tosaíochta Preference Shares
	€	€	€
Fochuideachtaí atá faoi úinéireacht an Údarás Subsidiary companies under Údarás ownership			
1. Muintearas Teo	3	3	---
2. Ealaín (na Gaeltachta) Teo	2,158,013	2,153,375	---
3. MIDC Páirc na Mara CGA	150,000	150,000	---
4. Seirbhísí Forbartha Gnó CGA	50,000	50,000	---
Comhchuideachtaí ina bhfuil idir 20% agus 50% de na gnáthscaireanna ag an Údarás Associate companies in which An tÚdarás has between 20% and 50% of ordinary shares			
5. Eo Teo	31,744	31,744	---
6. Aerphort Idirnáisiúnta Dhún na nGall Teo	622,172	248,605	---
7. Chillchiaráin Éisc Teo	25,395	25,395	---
8. Studio Solas Teo	600,000	200,000	400,000
9. Bradán Beo Teo	249,964	225,000	---
10. Westire Technology Ltd	375,000	60	125,000
Cuideachtaí ina bhfuil níos lú ná 20% de na gnáthscaireanna ag an Údarás Companies in which An tÚdarás has less than 20% of ordinary shares			
11. Kerry Airport plc	31,743	20,155	---
12. Galf Corca Dhuibhne cpt	200,001	21,105	200,000
13. Cóin agus Abhlanna Éireannach Teo	250,000	50,000	200,000
14. Mara Beo Teo	63,487	63,487	---
15. Forbairt Eolaíocht Teo	97,500	8	60,000
16. Sláinte Eol Teo	300,000	11	250,000
17. Docdaingean Teo	50,000	210	---
18. Fiontar Bia Chonamara Teo	225,000	600	175,000
19. Mint Tek Ciorcaid Teo	60,000	114	60,000
20. Novelplast Ireland Ltd	425,000	143	300,000
21. Seirbhísí Cábla Teo	150,000	8	---
22. Cora Tine Teo	563,486	18,268	300,000
23. AmaTech Group Ltd	442,000	43,667	240,000
24. Sronna Teo	250,000	20	160,000
Infheistíocht nach gnáthscaireanna iad Non-equity investments	10,433,190		9,745,839
An Costas Iomlán/Total Cost	17,803,698		

SCEIDEAL 1 (ar lean)

Is le Údarás na Gaeltachta 100% de na scaireanna i Muintearas Teo, Ealaín (na Gaeltachta) Teo, Seirbhísí Forbartha Gnó CGA agus MIDC Páirc na Mara CGA. Is eagraíocht oideachasúil agus traenála pobail é Muintearas Teo. atá maoinithe chun oideachas, teanga agus clár forbartha óige agus pobail a chur ar fáil sna Gaeltachtaí.

Is comhfhiontar idir Údarás na Gaeltachta agus an Comhairle Ealaíona é Ealaín (na Gaeltachta) Teo. Cuireann sé chun cinn forbairt na n-ealaín traidisiúnta agus comhaimseartha sa Ghaeltacht. Corpraíodh Seirbhísí Forbartha Gnó CGA chun an athfhorbairt chuimsitheach atáthar a dhéanamh ar áis atá ann cheana féin i mBaile Bhúirne i nGaeltacht Mhúscraí a láimhseáil chun Mol Digiteach réigiúnach a sholáthar a thairgeann an raon iomlán de thacaíochtaí oiliúna agus forbartha gnó.

Is fiontar é MIDC Páirc na Mara CGA a bhunaigh Údarás na Gaeltachta agus Fiontraíocht Éireann agus is eintiteas é atá tiomanta chun thacú le forbairt gnólachtaí mara nua-thionscanta, cuideachtaí luathchéime agus gnólachtaí atá ann cheana féin.

Tá an infheistíocht san fochuideachta iompartha ag luach cóir. Leis seo tá achoimre de na Ráitis Ioncam agus Caiteachas agus Ráitis Staid Airgeadais na n-aonán seo.

SCHEDULE 1 (Continued)

Údarás Na Gaeltachta owns 100% of the shares in Muintearas Teo, Ealaín (na Gaeltachta) Teo, Seirbhísí Forbartha Gnó CGA and MIDC Páirc na Mara CGA. Muintearas Teo is a community training and educational organisation funded to deliver educational, language, youth and community development programmes throughout the Gaeltacht.

Ealaín (na Gaeltachta) Teo is a joint venture between Údarás na Gaeltachta and the Arts Council. It promotes the development of the contemporary and traditional arts in the Gaeltacht. Seirbhísí Forbartha Gnó CGA was incorporated to undertake the extensive redevelopment of an existing facility in Baile Bhúirne in the Múscraí Gaeltacht to provide a regional Digital Hub offering the full range of business training and development supports.

MIDC Páirc na Mara CGA is an enterprise founded by Údarás na Gaeltachta and Enterprise Ireland and is an entity dedicated to supporting the development of marine start-ups, early stage companies and existing businesses.

The investment in each subsidiary is carried at fair value. A summary of the Statement of Income and Expenditure and the Statement of Financial Position of these entities is set out below

Muintearas Teo	2022	2021	Muintearas Teo
	€'000	€'000	
Cuntas Brabúis agus Cailteanais			Profit and Loss Account
Ioncam	2,636	2,463	Income
Caiteachas	2,581	2,300	Expenditure
Farasbarr/(Easnamh)	55	163	Surplus/(Deficit)
Clár Comhardaithe			Balance Sheet
Sócmhainní Dochta	71	33	Fixed Assets
Sócmhainní Reatha	1,134	1,064	Current Assets
	1,205	1,097	
Dliteannais Reatha	1,022	998	Current Liabilities
Dliteannais Fád téarmacha	48		Long Term Liabilities
	1,070	998	
Sócmhainní Glana	135	99	Net Assets
Ealaín (na Gaeltachta) Teo			Ealaín (na Gaeltachta) Teo
	2022	2021	
	€'000	€'000	
Cuntas Brabúis agus Cailteanais			Profit and Loss Account
Ioncam	1,700	1,183	Income
Caiteachas	1,700	1,183	Expenditure
Farasbarr/(Easnamh)	0	0	Surplus/(Deficit)
Clár Comhardaithe			Balance Sheet
Sócmhainní Dochta	0	0	Fixed Assets
Sócmhainní Reatha	1,641	1,877	Current Assets
	1,641	1,877	
Dliteannais Reatha	1,613	1,849	Current Liabilities
Dliteannais Fád téarmacha	0	0	Long Term Liabilities
	1,613	1,849	
Sócmhainní Glana	28	28	Net Assets

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Údarás na
Gaeltachta

