



Údarás na  
Gaeltachta

**Tuarascáil Bhliantúil agus Cuntas**  
Annual Report and Accounts

**2019**



Rialtas na hÉireann  
Government of Ireland



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## Tuarascáil Bhliantúil 2019

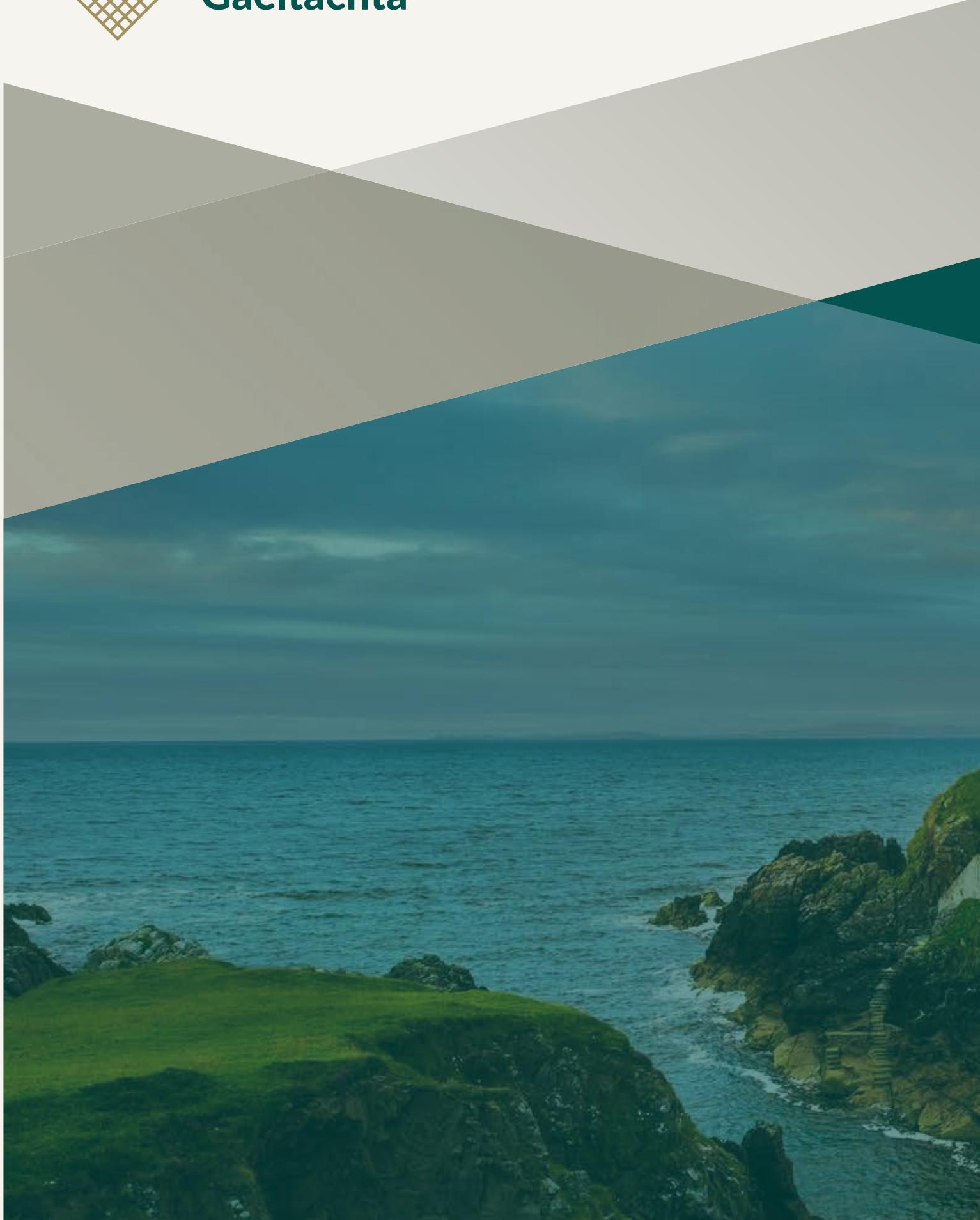
Don Aire Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán. De réir Ailt 18 agus 19 den Acht um Údarás na Gaeltachta, 1979, tá an tuarascáil agus na ráitis airgeadais don bhliain 2019 á dtíolacadh ag Údarás na Gaeltachta.

## Annual Report 2019

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 2019 are being presented by Údarás na Gaeltachta.



Údarás na  
Gaeltachta



# Údarás na Gaeltachta

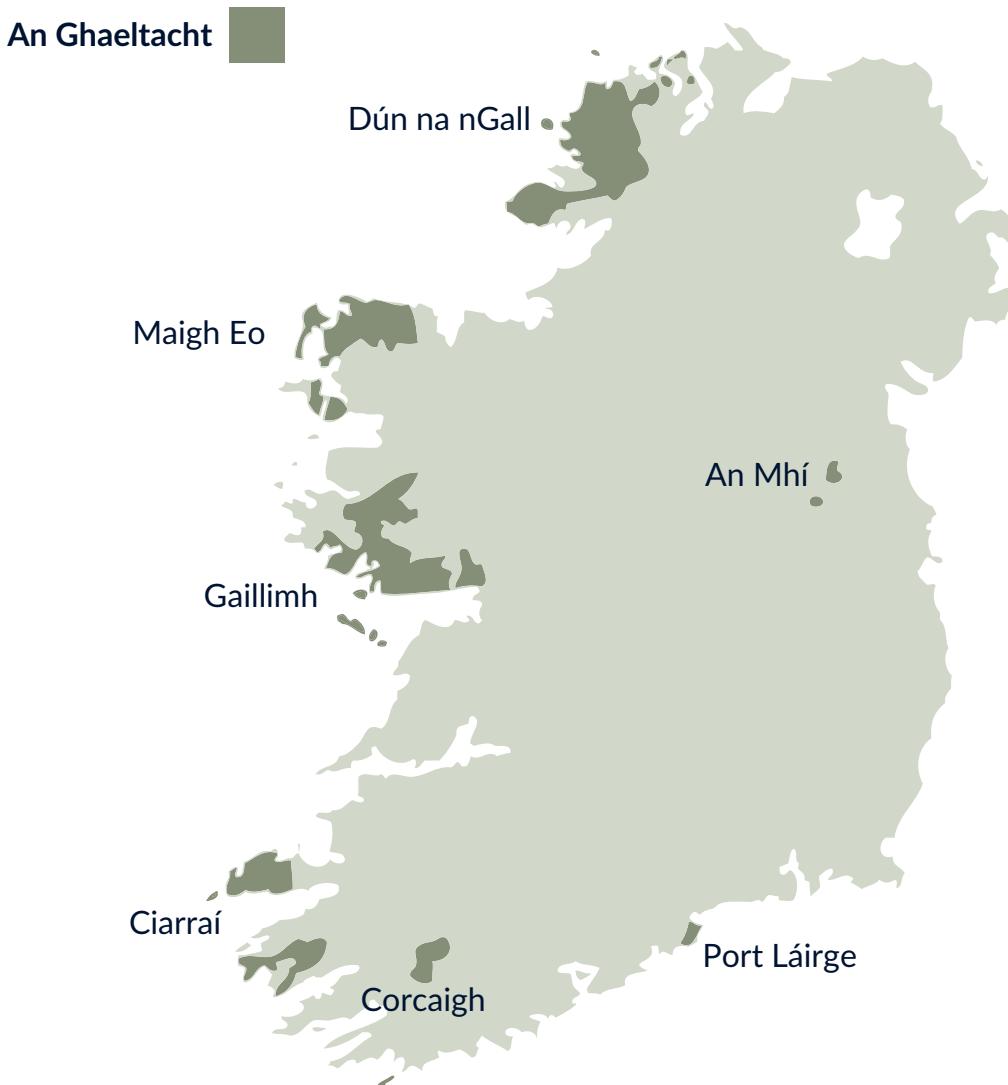


## An Ghaeltacht

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 ordúithe 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 Gaeilge a bheith ar a dtóil 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 97,000.



## 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 97,000.

## Údarás na Gaeltachta

Bunaithe in 1980 cuireann an Rialtas maoiniú ar fáil d'Údarás na Gaeltachta, údarás forbartha réigiúnaí, chun forbairt theangeolaíoch, chultúrtha, shóisialta, phisiciúil 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 fostáiochta 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 Phleanála Teanga sa Ghaeltacht, rud atá ag croílár chur i bhfeidhm na Straitéise 20 Bliaín 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 Údarás mar phríomh-gheallsealbhóir i bhforbairt réigiúnach na Gaeltachta agus tugann sé bunús reachtúil don Údarás ó thaobh an phróisis phleanála teanga de. Mar chuid den phróiseas seo tá an Ghaeltacht roinnte in 26 Limistéar Pleanála Teanga. Tá an tÚdarás freagrach as eagráiochtaí a roghnú chun pleananna teanga a ullmhú agus a fheidhmiú sna Limistéar Phleanála Teanga Ghaeltachta.



## 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. The Authority 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 Gaeltacht Act 2012 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 Shéamuis Ó Fearraigh



Mary Uí Chadhain



Debra Ní Shúilleabhairn



Séamus Breathnach



Seán Mac Congamhna



Séamus Mac Gearailt



Ian Mac Aindriú



Eunan Mac Cuinneagáin



Seosamh Ó Laoi



Siobhán Seoighe



Cathal Seoighe

## Bord an Údaráis

Tá 12 chomhalta, an Cathaoirleach san áireamh, ar Bhord Údarás na Gaeltachta. Ceapann an tAire Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán na comhaltaí boird ar feadh tréimhse nach faide ná cúig bliana, cúigear díobh ar ainmniúcháin ó údarás áitiúla a bhfuil Gaeltacht ina gceantar feidhme. Tá Bord Údarás na Gaeltachta freagrach as straitéisí agus polasaithe ginearálta Údarás na Gaeltachta. Ceadaonn 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 Ghaelaigh, chomh maith le forbairt phobail na Gaeltachta.

### Comhaltaí an Údaráis in 2019:

Bhí 10 gCruinníú Boird san iomlán ann in 2019. Seo a leanas an tinreamh:

#### An Cathaoirleach

Anna Ní Ghallachair	10	(Nóta 1)
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#### Gnáthchomhaltaí

John Shéamuis Ó Fearraigh	10	(Nóta 1)
Mary Uí Chadhain	10	(Nóta 1)
Debra Ní Shúilleabhbháin	5	(Nóta 1)
Séamus Walsh	10	(Nóta 1)
Seán Mac Congamhna	6	(Nóta 1)
Séamus Mac Gearailt	9	(Nóta 1)
Ian Mac Aindriú	9	(Nóta 1)
Eunan Mac Cuinneagáin	10	(Nóta 1)
Seosamh Ó Laoi	10	(Nóta 1)
Siobhán Seoighe	10	(Nóta 1)
Máire Seosaimhín Breathnach	1	(Nóta 2)
Cathal Seoighe	9	(Nóta 3)

**Nóta 1:** I mbun oifige ón 16 Eanáir 2018.

**Nóta 2:** I mbun oifige ón 15 Feabhra 2017 go dtí 14 Feabhra 2019.

**Nóta 3:** I mbun oifige ón 1 Márta 2019.

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

#### An Coiste Meastóireachta

Is coiste reachtí 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 2019. Ar an gcoiste sin ó achtáodh Acht na Gaeltachta, 2012, tá an Cathaoirleach, comhalta boird agus an Príomhfeidhmeannach mar aon le hionadáil an ceann ón Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán, 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 2019:

A total of 10 Board Meetings were held in 2019. The attendance was as follows:

#### Chairperson

Anna Ní Ghallachair	10	(Note 1)
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#### Ordinary Members

John Shéamuis Ó Fearraigh	10	(Note 1)
Mary Uí Chadhain	10	(Note 1)
Debra Ní Shúilleabhbháin	5	(Note 1)
Séamus Walsh	10	(Note 1)
Seán Mac Congamhna	6	(Note 1)
Séamus Mac Gearailt	9	(Note 1)
Ian Mac Aindriú	9	(Note 1)
Eunan Mac Cuinneagáin	10	(Note 1)
Seosamh Ó Laoi	10	(Note 1)
Siobhán Seoighe	10	(Note 1)
Máire Seosaimhín Breathnach	1	(Note 2)
Cathal Seoighe	9	(Note 3)

**Note 1:** In office from 16th January 2018.

**Note 2:** In office from 15th February 2017 to 14th February 2019.

**Note 3:** In office from 1st March 2019.

**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 2019. 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 Iníúchóireachta agus Riosca

De réir An Chód Chleachtas chun Comhlachtaí Stáit a Rialú, tá Coiste Iníúchóireachta agus Riosca ag Údarás na Gaeltachta. Scrúdaíonn an coiste seo ráitis airgeadais, cúrsaí rialachais chorparáidigh agus bainistíochta riosca, tuairiscí ón bhfeidhm Iníúchóireachta Inmheánaí agus ón Ard-Reachtaire Cuntas agus Ciste, agus obair eile a dhéantar i dtaca leis an eagraíocht agus lena cuid fochuideachtaí. Féach thíos liosta de chomhaltaí an Choiste Iníúchóireachta agus Riosca a bhí ag feidhmiú in 2019:

**Ian Mac Aindriú**, Cathaoirleach an Choiste, Gnáthchomhalta d'Údarás na Gaeltachta.

**Anna Ní Ghallachair**, Cathaoirleach Údarás na Gaeltachta.

**Eunan Mac Cuinneagáin**, Gnáthchomhalta d'Údarás na Gaeltachta.

**Mary Uí Chadhain**, Gnáthchomhalta d'Údarás na Gaeltachta.

**Caitlín Ní Ghabháin**, Ball Seachtrach (ceaptha an 25 Iúil 2019).

Bhí ceithre chruinniú ag an gCoiste Iníúchóireachta agus Riosca le linn 2019.

## 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 functioning members of the Audit and Risk Committee in 2019 were as follows:

**Ian Mac Aindriú**, 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.

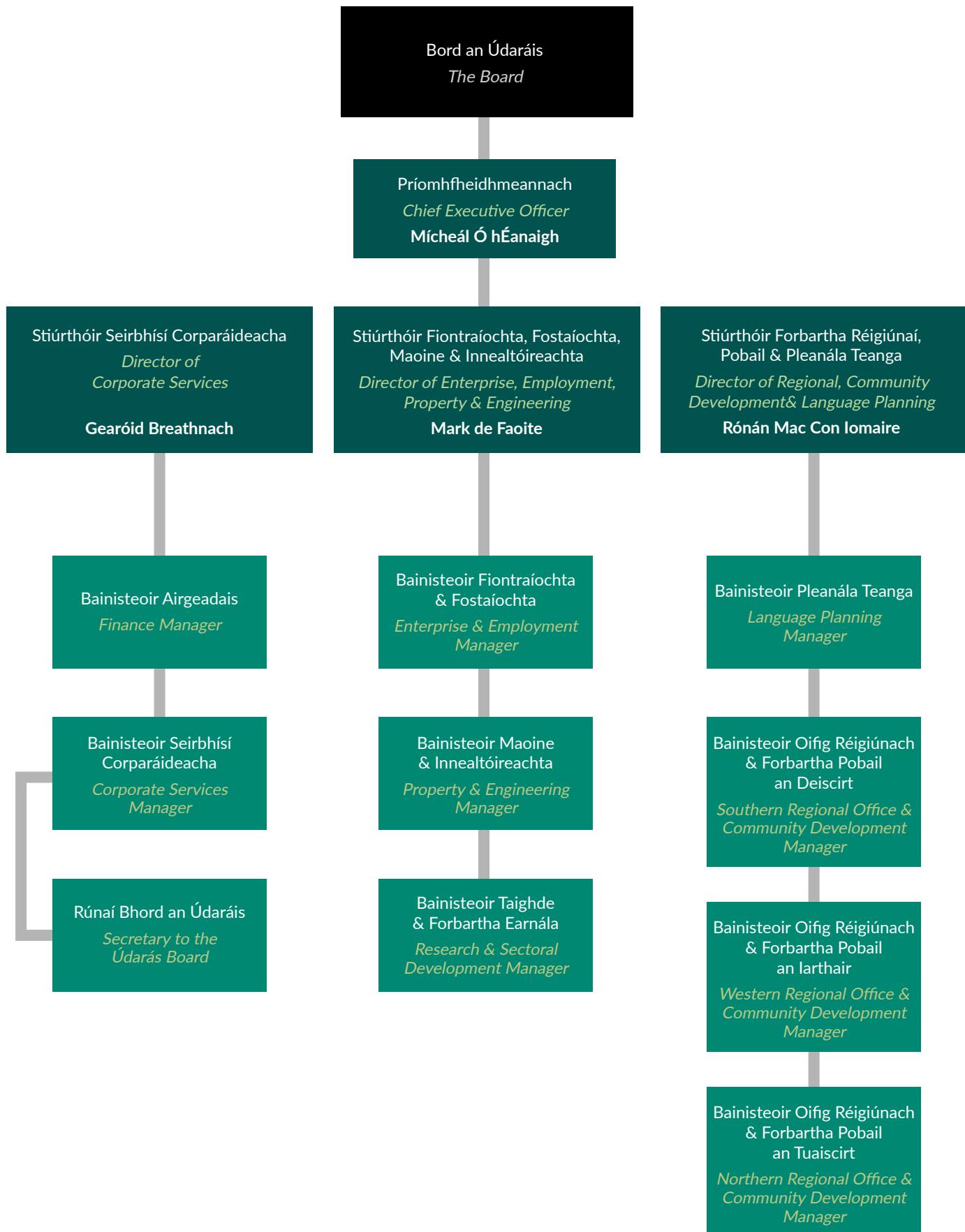
**Mary Uí Chadhain**, Ordinary Member of Údarás na Gaeltachta.

**Caitlín Nic Gabháin**, External Committee Member (appointed July 25th 2019).

The Audit and Risk Committee met four times during 2019.



## Struchtúr Bainistíochta/Management Structure



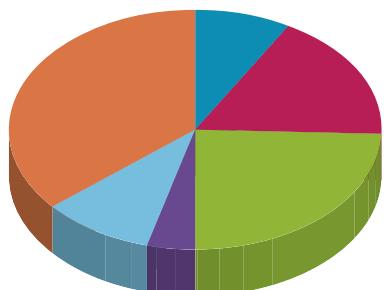
## Forbhreathnú/Overview

FOSTAÍOCHT I DTIONSCADAIL A FUAIR CÚNAMH EMPLOYMENT IN ASSISTED BUSINESSES	2015	2016	2017	2018	2019
<b>Fostaíocht Choibhéiseach Lánaimseartha</b> Full-time Equivalent Employment	7,268	7,348	7,503	7,625	7,844
<b>Fostaíocht Shéasúrach agus Pháirtaimseartha Eile</b> Other Seasonal and Part-time Employment	734	730	747	704	670
TIONSCAIL ENTERPRISES					
<b>Deontais a Ceadaíodh</b> /Grants Approved (€'000)	8,323	4,545	5,465	5,175	6,042
<b>Deontais a Íocadh</b> /Grants Paid (€'000)	2,624	2,762	3,195	3,448	4,161
OIDEACHAS AGUS OILIÚINT GHINEARÁLTA EDUCATION AND GENERAL TRAINING					
<b>Deontais a Ceadaíodh</b> /Grants Approved (€'000)	1,025	837	1,362	1,548	1,430
<b>Deontais a Íocadh</b> /Grants Paid (€'000)	1,132	1,379	1,340	1,272	1,172
CUIDEACHTAÍ LE hINFHEISTÍOCHT SCAIREANNA Ó ÚDARÁS NA GAELTACHTA COMPANIES WITH SHARE INVESTMENTS FROM ÚDARÁS NA GAELTACHTA					
<b>Infheistíochtaí an Údaráis sa Scairchaipiteal</b> Údarás Investment in Share Capital (€'000)	445	1,038	157	300	875
<b>Deontais a Ceadaíodh</b> /Grants Approved (€'000)	2,448	2,165	2,779	2,402	2,403
<b>Deontais a Íocadh</b> /Grants Paid (€'000)	924	854	954	784	1,281
FOIRGNIMH BUILDINGS					
<b>Caiteachas ar Foirgnimh</b> Expenditure on Buildings (€'000)	4,122	8,891	6,342	3,991	7,881
<b>Glansócmhainní Dochta</b> /Net Fixed Assets (€'000)	89,583	84,887	82,863	79,038	80,229
<b>Glansócmhainní Reatha</b> /Net Current Assets (€'000)	1,854	(1,256)	(1,046)	(1,001)	(1,372)
Údarás na Gaeltachta					
<b>Foireann</b> /Staff	79	80	84	88	85
<b>Tuarastail agus Pá</b> /Salaries and Pay (€'000)	5,177	5,315	5,993	6,336	6,318
AIRGEAD A FUARTHAS ÓN STÁT EXCHEQUER FUNDING					
<b>Caiteachas Reatha</b> /Current Expenditure (€'000)	8,798	8,823	8,958	9,637	9,442
<b>Tionscnaíocht Chultúrtha agus Pobail</b> Cultural and Community Promotion (€'000)	3,000	3,000	3,250	3,350	3,850
<b>Deontais do Thionscaill agus Caiteachas Caipitil</b> Grants to Industry and Capital Expenditure (€'000)	6,687	9,078	8,957	7,638	9,700

## Forbhreathnú/Overview

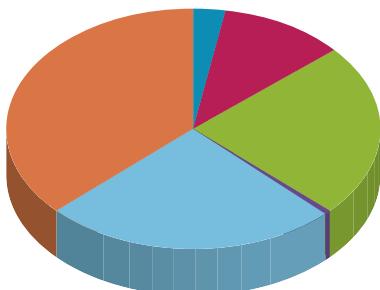
### Fostaíocht de réir earnála

Employment by sector



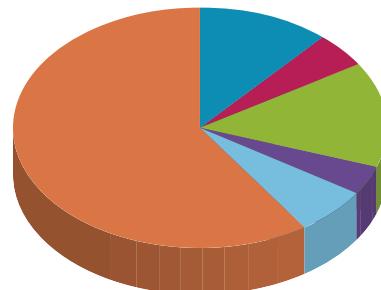
### Deontais a ceadaíodh in 2019 de réir earnála

Grants approved in 2019 by sector



### Méaduithe fostáochta in 2019 de réir earnáil

Increases in employment in 2019 by sector



Acmhainní Nádúrtha	662
Bia	1,350
Déantúsaíocht	1,910
Éadach/Teicstíl	344
Innealtóireacht	747
Seirbhísí	2,831
<b>Iomlán/Total</b>	<b>7,844</b>

Acmhainní Nádúrtha	€237,971
Bia	€923,754
Déantúsaíocht	€1,981,092
Éadach/Teicstíl	€51,453
Innealtóireacht	€2,165,224
Seirbhísí	€3,115,135
<b>Iomlán/Total</b>	<b>€8,474,629</b>

\*Oideachas & Oiliúint      €1,430,000

<b>Iomlán/Total</b>	<b>€9,904,629</b>
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Acmhainní Nadúrtha	28
Bia	(11)
Déantúsaíocht	34
Éadach/Teicstíl	10
Innealtóireacht	15
Seirbhísí	143
<b>Iomlán/Total</b>	<b>219</b>

## 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 earnálacha.

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

## Foinsí Fáis na Fostaíochta 2015 – 2019

Sources of Employment Growth 2015 – 2019

Bliain	Bonn Fostaíochta	Poist Nua i dTionscadail atá ann cheana	Poist Nua Cruthaithe trí Thionscadail Nua	Iomlán na bPost Nua Cruthaithe
Year	Employment Base	New Jobs Created in Established Businesses	New Jobs Created in New Businesses	Total New Jobs Created
<b>2015</b>	7,268	437 (82%)	96 (18%)	533 (100%)
<b>2016</b>	7,348	424 (76%)	135 (24%)	559 (100%)
<b>2017</b>	7,503	567 (90%)	63 (10%)	630 (100%)
<b>2018</b>	7,625	453 (77%)	136 (23%)	589 (100%)
<b>2019</b>	7,844	485 (82%)	108 (18%)	593 (100%)



Údarás na  
Gaeltachta



## Ráiteas an Chathaoirligh Chairperson's Statement



## Ráiteas an Chathaoirligh

Is ábhar dóchais é do Bhord Údarás na Gaeltachta go léiríonn figiúirí fostáiochta 2019 go bhfuil an lín is mó daoine fostaithe i gcliantchomhlachtaí de chuid Údarás na Gaeltachta le haon bliain déag anuas. Tá an síol á chur chun tógáil air sin le gréasán mhoil dhigiteacha gteic, a chuireann an t-infraestructúr ar fáil don chéad ghlúin eile lena gcuid smaointe féin a fhorbairt mar ghnóthai. Chonacthas forbairt mhór le bliain anuas fostá ar an phleanáil teanga agus tionchar dearfach na hoibre sin le sonrú anois ar fud na Gaeltachta. Tá 11 Oifigeach Pleanála Teanga fostaithe, chomh maith le beirt Oifigeach Cúnta agus ceadaíodh pleananna teanga do 16 Limistéar Pleanála Teanga le buiséad de €2.2 milliún d'fheidhmiú na bpleananna sin.

Tacaíonn na gnéithe seo ar fad le misean Údarás na Gaeltachta pobal agus geilleagar fuinniúil, rathúil agus inbhuanaithe Gaeltachta a fhorbairt agus, dá bhrí sin, an Ghaeilge mar phríomhtheanga phobal na Gaeltachta a neartú agus a bhuanú.

### Cúrsaí fostáiochta sa Ghaeltacht in 2019

Cruthaíodh 593 post nua lánaimseartha i gcliantchomhlachtaí Údarás na Gaeltachta in 2019, glanmhéadú de 219 post lánaimseartha ar an mblian roimhe. Dá bhrí sin, bhí 7,844 post lánaimseartha agus 523 post páirtaimseartha i gcomhlachtaí a fuair tacáiocht ón Údarás ag deireadh na bliana. Tháinig ardú leanúnach

bliantúil ar an mbonn fostáiochta sa Ghaeltacht le seacht mbliana anuas agus comhlachtaí Gaeltachta ag cur lena gcuid seasmhachta. Tá tionchar suntasach eacnamaíoch ag cliantchomhlachtaí an Údarás ar gheilleagar na Gaeltachta agus na tíre agus tá luach maith á fháil ar infheistíocht an Stáit i gcruthú fostáiochta sa Ghaeltacht.

Cheadaigh Bord Údarás na Gaeltachta lín tograí nua i rith 2019 ina gcruthófar 480 post agus ina ndéanfar infheistíocht ionlán mheasta de €33 milliún de réir mar a dhéantar forbairt orthu sna blianta beaga amach romhainn. Is sna hearnálacha táirgí sláinte, bia, seirbhísí agus saindéantusaíochta is mó a bheidh an fhorbairt.



## Chairperson's Statement

The Board of Údarás na Gaeltachta is very encouraged by the 2019 figures, which indicate the highest level of employment in Údarás na Gaeltachta client companies in the past eleven years. We are building on this achievement with the introduction of the gteic digital hub network, providing the next generation of entrepreneurs with the infrastructure required to develop their ideas as businesses. Significant progress has also been made in the language planning process in the Gaeltacht, with 11 Language Planning Officers and two Assistant Officers now employed and language plans approved for 16 Language Planning Areas, with a budget of €2.2 million.

All of these developments directly support Údarás na Gaeltachta's mission to develop a community and economy that is vibrant, prosperous and sustainable, thus ensuring the preservation and invigoration of Irish as a living language.

### Employment in the Gaeltacht in 2019

A total of 593 new full-time jobs were created in Údarás na Gaeltachta client companies in 2019, a net increase of 219 full-time jobs on the previous year, resulting in a total of 7,844 full-time jobs and 523 part-time jobs in Údarás-assisted companies at year end. Over the past seven years employment has continued to increase annually as Gaeltacht companies stabilise. Údarás na Gaeltachta client

companies have a significant impact both on the economy of the Gaeltacht and the country at large and it is clear that State investment in employment creation in the Gaeltacht generates good value for money.

The Board of Údarás na Gaeltachta approved a number of new projects during 2019 which will create a further 480 jobs, with an estimated total investment of €33 million as

Cé go léiríonn figíúirí seasmhacht fostáiochta agus post, tá neamhchinnteacht ann maidir le cúrsái Breatimeachta. D'fhéadfadh blianta corracha éiginnte a bheith roimh chomhlachtaí Gaeltachta a bhíonn ag brath ar mhargáil, ar tháirgí agus ar ábhair ón Ríocht Aontaithe. Leanfar leis an tacaíocht agus comhairle atá á cur ar fáil do chlaintchomhlachtaí a mbeidh tionchar aige orthu.

Tá sé níos tábhacthaí ná riamh infheistíocht straitéiseach agus chuí a dhéanamh in infreastruchtúr na Gaeltachta chomh maith le hinfreastruchtúr an Údarás féin chun gur féidir an leas is mó don Ghaeltacht a bhaint as deiseanna gnó a d'fhéadfadh a bheith mar thoradh ar an mBreatimeacht. Creideann an tÚdarás go bhfuil deiseanna suntasacha anseo do na ceantair Ghaeltachta ar fad, ach na hacmhainní cuí a bheith ar fáil chun straitéis na heagraíochta a chur i bhfeidhm ina hiomláine.

Déanann an Ráiteas Rialaithe Inmheánaigh tagairt do bhainistiú togra caipítíl ar mhaoin de chuid an Údarás i gContae na Mí agus céimeanna chun dul i ngleic leis na laigí agus na heasnaimh a léirigh an togra seo. Tá clár leathan gníomhartha curtha i bhfeidhm chun a chinntí go bhfuiltear ag cloí leis an dea-chleachtas i dtaca le measúnú ar thograí, bainistiú caiteachais agus riachtanais soláthar poiblí.

### **gteic – Gréasán Digiteach na Gaeltachta**

Le linn 2019 dhúbail líon na n-ionad gteic, áit a gcuirtear an-deis ar fáil do chomhlachtaí nuálacha atá ag tosú amach

nó atá ag iarraidh bonn a chur faoin ngnó. Tá ocht mol digiteach ag feidhmiúanois i gcúig chontae Gaeltachta, agus 193 duine ag obair iontu. Go dtí seo, tá infheistíocht os cionn €5 milliún déanta sa ghréasán gteic, agus súil san am atá le theacht clár forbartha oiliúna a chur ar fáil do bhainisteoirí agus úsáideoirí na n-ionad gteic.

### **Fócas do 2020**

Agus Údarás na Gaeltachta ag tabhairt aghaidh ar chloch mhíle shuntasach an dá scór bliain in 2020, tá an eagraíocht ag breathnú chun cinn go straitéiseach i gcomhthéacs na n-athruithe móra atá tagtha ar shochaí agus ar eacnamafocht na Gaeltachta agus an domhain mhóir go deimhin, i gcaitheamh an ama sin.

Tá ról an Údarás in 2020 i bhfad níos leithne ná mar a bhí nuair a bunaíodh an eagraíocht in 1980, agus cúramí pleána teanga, forbartha pobail agus go leor eile sa bhreis ar an dá ghné ba mhó a athnóidh leis an Údarás nuair a bunaíodh i dtosach é: fostáiocht agus maoín.

Ag breathnú chun cinn ar an gcéad 40 bliain eile atá amach roimh Údarás na Gaeltachta, tá agus beidh nuálaíocht agus inmharrthanacht fite fuaite i ngach a ndéanann muid. Tá sé seo le feiceáil cheana féin sna bunchlocha atá leagtha againn inár gcur chuige i leith phleanáil teanga, fionraíocht, turasóireacht, cursáí mara, fuinneamh in-athnuaithe agus forbairt pobail. Beidh sé le feiceáil níos soiléire fós in 2020 agus muid ag tógáil ar an

the projects develop over the coming years in the medical devices, food, services and niche manufacturing sectors.

Although employment and job figures remain stable there is still uncertainty in relation to Brexit. Gaeltacht companies who depend on UK markets, products and materials may be facing challenging years ahead. The support and mentoring that is being provided to affected client companies will continue. Strategic and adequate investment in Gaeltacht infrastructure and in the infrastructure of Údarás na Gaeltachta itself is now more important than ever, in order that potential business opportunities, which could arise as a result of Brexit, may be fully exploited for the benefit of the Gaeltacht. An tÚdarás believes that there are substantial opportunities for all Gaeltacht areas if the appropriate resources are available to implement the organisation's strategy in full.

The Statement on Internal Control makes reference to the management of a capital project on an Údarás property in County Meath and actions to deal with lacunae and weaknesses identified by this project. A comprehensive suite of measures has been put in place to ensure that best practice is adhered to in project evaluations, management of expenditure and public procurement requirements.

### **gteic – the Gaeltacht Digital Network**

2019 saw the number of gteic digital hubs double. These provide a wonderful opportunity for innovative companies who are starting out or who wish to stabilise

their business. There are now 8 digital hubs operating in 5 Gaeltacht areas, with 193 people working there, thanks to a €5 million investment. Plans are in development to provide a training programme for managers and users of the gteic hubs.

### **Outlook for 2020**

With Údarás na Gaeltachta celebrating its 40-year anniversary in 2020, the organisation is mindful of the significant economic and societal changes at both Gaeltacht and international level in recent years, as it looks strategically towards the future. Údarás na Gaeltachta's remit in 2020 is considerably broader than it was when it was established in 1980, with language planning, community development and other responsibilities added to the two areas the organisation was initially tasked with: employment and commercial property. Looking towards the next 40 years, Údarás na Gaeltachta is clear that innovation and sustainability are, and will continue to be, at the core of all that we do. This is already evident in relation to language planning, entrepreneurship, tourism, the marine sector, renewable energy and community development. It will come into sharper focus in 2020 as we build on achievements in areas such as marine innovation in Páirc na Mara, the social economy, the creative industry, the gteic network and the Irish language.

méid atá bainte amach i leith réimsí ar nós Páirc na Mara, an eacnamaíocht shóisialta, an earnáil chruthaitheach, an gréasán gteic agus i gcothú agus cur chun cinn na Gaeilge sa Ghaeltacht.

### Buiochas

Ba mhaith liom buiochas a ghlacadh le comhaltaí Bhord Údarás na Gaeltachta as a ndúthracht, a gcomhoibriú agus a gcuid tacáiochta i rith 2019. Tá mé faoi chomaoin ag foireann an Údarás chomh maith as a bhffs, a bhfuinneamh agus a dtiomantas san obair dhúshlánach seo a bhaineann le forbairt chomhtháite na Gaeltachta.

Ar deireadh, ba mhaith liom aitheantas a thabhairt don tacafocht a thugann Ranna Rialtais, gníomhaireachtaí agus eagraíochtaí eile dúinn: an Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán, an Roinn Forbartha Tuaithe agus Pobail, an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí, an Ghníomhaireacht Forbartha Tionscail (Éire), Fiontraíocht Éireann, Bord Bia, Bord Iascaigh Mhara, SOLAS. Tá muid fiorbhuioch as an tacaíocht a thugann siad dúinn agus ár gcláir forbartha á gcur i bhfeidhm againn.



**Anna Ní Ghallachair**

Cathaoirleach



### Acknowledgements

I would like to thank my fellow members of the Board of Údarás na Gaeltachta for their continuous commitment, cooperation and support during 2019. I am also grateful to the staff of Údarás na Gaeltachta for their vision, energy and commitment to the challenging work associated with the integrated development of the Gaeltacht.

Finally, I wish to acknowledge the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, the Department of Community and Rural Development, the Department of Employment Affairs and Social Protection, IDA Ireland, Enterprise Ireland, Bord Bia, Bord Iascaigh Mhara and SOLAS for their support as we pursue our development programmes.



**Anna Ní Ghallachair**

Chairperson





# Údarás na Gaeltachta



# Athbhreithniú ar 2019: Forbairt Fiontraíochta

## Review of 2019: Enterprise Development



## Forbairt Fiontraíochta

Tugann Údarás na Gaeltachta faoi réimse leathan gníomhaíochtaí fiontraíochta agus forbarrthá chun a fheidhmeanna i dtaca le cruthú agus caomhnú fostáiochta sa nGaeltacht a bhaint amach. Tá na fiontair a fhaigheann tacaíocht ag feidhmiú in earnálacha ar nós eolaíochtaí beatha (bitheleighis agus cógaisfocht), teicneolaíocht faisnéise agus cumarsáide, saindéantúsaíocht (earraí innealtóireachta agus tomhaltais), closamhairc agus na meáin dhigiteacha, turasóireacht, fiontair mhara agus fiontair theangabhunaithe.

Cruthaíodh 593 post nua lánaimseartha i gcliantchomhlachtaí Údarás na Gaeltachta in 2019, glanmhéadú de 219 post lánaimseartha ar an mblían roimhe. Dá bhrí sin, bhí 7,844 post lánaimseartha agus 523 post páirtaimseartha i gcomhlachtaí a fuair tacaíocht ón Údarás ag deireadh na bliana.

### Fostaíocht sa nGaeltacht

Tá méadú leanúnach tagtha ar chúrsaí fostáiochta i gcomhlachtaí Gaeltachta a fhaigheann tacaíocht ó Údarás na Gaeltachta le seacht mblíana anuas, agus ardú 12% tagtha ar an bhfostaíocht iomlán sa tréimhse sin. Is díol suntais é go bhfuil figiúirí fostáiochta i gcliantchomhlachtaí Údarás na Gaeltachtaanois ag an leibhéal is airde le 11 bliain. Ina theannta sin, tá an leibhéal fostáiochta i nGaeltacht na Gaillimhe agus i nGaeltacht Phort Láirge

ag an leibhéal is airde ó bunaíodh Údarás na Gaeltachta in 1980. Tá an leibhéal fostáiochta i nGaeltacht Dhún na nGall ag an leibhéal is airde ó 2008.

Is sna hearnálacha Seirbhísí agus Bia & Dí mar aon le Déantúsaíocht a bhí an t-ardú is mó fostáiochta i rith na bliana.

Cheadaigh Bord Údarás na Gaeltachta lón tograí nua ina gcruthófar 480 post agus ina ndéanfar infheistíocht iomlán mheasta de €33 milliún de réir mar a dhéantar forbairt orthu sna blianta beaga seo amach romhainn. Is do thograí i gContaetha Dhún na nGall, na Gaillimhe, Chorcaí agus Mhaigh Eo is mó ar ceadaíodh poist i rith 2019 sna hearnálacha táirgí sláinte, bia, seirbhísí agus saindéantúsaíochta go príomha.

### Tionchar eacnamaíoch chliantchomhlachtaí an Údarás

De réir taighde ABSEI<sup>1</sup> in 2019, meastar go raibh díolachán iomlán de €844m ag na cliantchomhlachtaí an bhliain roimhe sin chomh maith le caiteachas díreach de €430m i ngeilleagar na hÉireann. Rinne cliantchomhlachtaí an Údarás, a bhfuil deichniúr nó níos mó fostaithe iontu, caiteachas €189 milliún ar phárola agus €89 milliún, nó 62.3% den chaiteachas iomlán, ar sheirbhísí lonnaithe in Éirinn. Is ionann é sin, de réir fhigiúirí ABSEI 2019, agus ardú 10% ar an gcaiteachas ar sheirbhísí lonnaithe in Éirinn le hais 2017. Cúrsaí easpórtala a bhí i gceist le €499

## Enterprise Development

Údarás na Gaeltachta undertakes a wide range of enterprise and development activities in order to fulfil 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.

A total of 593 new full-time jobs were created in Údarás na Gaeltachta client companies in 2019, a net gain of 219 jobs on the previous year. Therefore, at year end, total employment in Údarás-supported companies stood at 7,844 full-time jobs and 523 part-time jobs.

### Employment in the Gaeltacht

Over the past seven years, there has been a consistent increase in employment in Gaeltacht companies who received support from Údarás na Gaeltachta, with a 12% increase in total employment during that period. It is worth noting that employment figures in Údarás na Gaeltachta supported client companies are now at their highest level in 11 years. The Galway and Waterford Gaeltacht areas saw the highest increase in employment since the foundation of Údarás na Gaeltachta in 1980. The Donegal Gaeltacht reported its highest levels of employment since 2008.

The largest increases in employment during 2019 were evident in the Services, Food and Drinks and Manufacturing sectors.

The Board of Údarás na Gaeltachta approved a number of new projects which will create 480 jobs, with an estimated total investment of €33 million as the projects develop over the next few years. The majority of job approvals during 2019 were for projects in counties Donegal, Galway, Cork and Mayo. Approvals were particularly strong in companies in the medical devices, food, services and niche manufacturing sectors.

### Economic impact of Údarás na Gaeltachta client companies

Based on ABSEI<sup>1</sup> research conducted in 2019, client companies generated total sales of €844m in the previous year as well as a direct expenditure in the Irish economy of €430m. Údarás na Gaeltachta client companies, with ten or more employees, spent €189m on payroll and €89m, or 62.3% of the total expenditure, on services based in Ireland. This, according to ABSEI 2019 figures, equates to a 10% increase on expenditure on Irish-based services compared to 2017. Some €499m of sales consisted of exports, with a significant increase in exports to Asia and a modest increase in exports to the United Kingdom.

milliún den díolachán iomlán agus tháinig méadú suntasach ar líon na n-easpórtálacha chuig an Áise agus méadú beag ar líon na n-easpórtálacha chuig an Ríocht Aontaithe.

### Dúshláin an Bhreatimeachta

Agus cúrsaí Breatimeachta fós gan réiteach ag deireadh 2019, tá éiginnteacht go fóill faoin tionchar a bheidh ag cibé socrú trádála a bheidh idir an Ríocht Aontaithe agus an tAontas Eorpach.

I gcomhthéacs na héiginnteachta seo, lean Údarás na Gaeltachta ag ullmhú agus ag tacú le cliantchomhlachtaí maidir leis an mBreatimeacht, le cruinnithe leanúnacha leo le trí bliana anuas. Tá go leor oibre déanta ag na cliantchomhlachtaí maidir le straitéisí nua seo a fhorbairt agus chuir an tÚdarás tacaíocht ar fáil dóibh ó thaobh deontais agus comhairleoireachta de. D'eagraigh an tÚdarás seimineáir ghnó le linn na bliana le béim faoi leith ar na scileanna agus ar an saineolas atá ag teastáil ó lucht bainistíochta na gcliantchomhlachtaí le feidhmiú i rith thréimhse éiginnteachta an Bhreatimeachta.

Léiríonn taighde le ABSEI, a rinneadh in 2019, gur easpórtáil cliantchomhlachtaí de chuid an Údaráis €499

<sup>1</sup>Foinse: ABSEI (Tuarascáil um Shuirbhé Blantúil Gnó ar Thionchar Eacnamaíoch) is déanaí. Rinne an Roinn Post, Fiontar agus Nuálaíochta an suirbhé ABSEI in 2019 ar gach gníomhaireacht forbartha.

milliún den €844 milliún díolachán a baineadh amach in 2018, agus gur tháinig méadú suntasach ar líon na n-easpórtálacha chuig an Áise agus méadú beag ar líon na n-easpórtálacha chuig an Ríocht Aontaithe.

### Tográí Eorpacha

D'éirigh le hÚdarás na Gaeltachta maioniú ar fiú €2.38 milliún a aimsiú ó chistí Eorpacha chun cabhrú leis an eagraíocht a straitéis forbartha agus infheistíochta a chur i bhfeidhm.

Beidh na tográí Eorpacha seo, atá á gcómhaoiniú ag INTERREG agus Ciste Forbraíochta Réigiúnaí na hEorpa, fíorthairbheach do cheantair na Gaeltachta agus cuirfidh siad tacaíocht ar fáil do na pobail iontu maidir le cúrsaí fuinnimh in-athnuaithe, athrú aeráide, acmhainn bia mara agus acmhainní fuinnimh. Tá na tográí Eorpacha LECo, RegEnergy agus REACT ag plé le fuinnimh in-athnuaithe. Baineann SAFER, Access2Sea, SW-GROW agus EMPORIA4KT le tográí breislúacha mara agus an geilleagar gorm. An aidhm atá le togra Digi2Market ná úsáid a bhaint as teicneolaíochta thumthach le caoga comhlacht trasna na páirtíochta chun cuidiú leo a gcuid margáiochta



### Brexit Challenges and International Policies

With the final Brexit outcome still unclear at the end of 2019, uncertainties continue regarding the impact of whatever trade agreement is concluded between the United Kingdom and the European Union.

In light of these uncertainties, Údarás na Gaeltachta has continued to prepare and support its client companies in relation to Brexit, with regular meetings ongoing over the past three years. Client companies have invested

considerable work in developing new strategies and Údarás has provided support in the form of grants and consultancy. Údarás organised a series of business seminars throughout 2019, placing particular emphasis on the skills and expertise essential for client companies' management teams during these uncertain Brexit times.

ABSEI research carried out in 2019 shows that Údarás supported client companies exported €499 million of total sales of €844 million in 2018 and that exports to Asia have

<sup>1</sup>Source: Latest ABSEI (Annual Business Survey of Economic Impact) Report. The ABSEI survey was carried out in 2019 by the Department of Jobs, Enterprise and Innovation across all development agencies.

agus díolacháin a fhorbairt taobh amuigh dá réigiún féin. Tá Erasmus+ thírithe ar thíortha dátheangacha agus ar mhúineadh na mionteangacha sna tíortha sin.

### Maoiniú Stáit

Tá infheistíocht Stáit thart ar €23.4 milliún i gceist leis an gcúnamh a cheadaigh an tÚdarás in 2019 do thionscadail fostáiochta agus forbartha, d'oideachas agus oiliúint, agus i leith infreastruchtúir.

### Costas in Aghaidh an Phoist

Bhí costas deontais de €6,478 in aghaidh an phoist in 2019 agus bhí meánchostas de €5,762 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 íocatar 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 ní ceangal díreach idir mórchuid an chaiteachais ar na cláir oideachais tríu leibhéal agus foghlama fadsaoil atá á maoiniú agus cláir chruthaithe fostáiochta na bliana reatha.

### Taighde agus Forbairt

In 2019 ceadaíodh €837,659 i ndeontais dírithe ar thaighde agus forbairt agus ar fhorbairt scileanna taighde margáiochta. 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.

### gteic - Gréasán Digiteach na Gaeltachta

Tháinig dúbailt in 2019 ar an líon ionad gteic a bhí oscailte faoi dheireadh na bliana. Tá ocht mol digiteach ag feidhmiú anois i gcúig chontae Gaeltachta, agus 193 duine ag obair iontu.



seen a significant increase, while exports to the United Kingdom have enjoyed a smaller increase.

### European Projects

Údarás na Gaeltachta secured €2.38 million of funding from European funds to support the organisation in implementing its development and investment strategy.

These projects, which are co-funded by INTERREG and the European Regional Development Fund, will be very beneficial to Gaeltacht areas and serve to inform the community on matters regarding renewable energy, climate change, seafood resources and energy resources. The European projects LECO, RegEnergy and REACT relate to renewable energies. SAFER, Acces2Sea, SW-GROW and EMPORIA4KT relate to value-added marine and blue economy projects. The objective of the Digi2Market project is to utilise immersive technologies in fifty companies across the partnership to enable them to develop their marketing and sales projects outside of their

respective regions. Erasmus+ focuses on bilingual countries and on teaching lesser-used languages in those countries.

### State Funding

Grant assistance and capital expenditure approved by An tÚdarás in 2019 for employment creation and other development projects, for education and training, and for infrastructure involved an overall State investment of circa €23.4 million.

### Cost per Job

The grant cost per job for 2019 was €6,478 and the average cost per job over the past five years was €5,762. The cost per job reflects grant payments towards capital, employment, research and development and specific training paid to client companies but excludes EMFF (European Maritime and Fisheries Fund) and Research/Development/Innovation funding. Other expenditure on training and education is excluded as there is no direct link

Gaoth Dobhair i gContae Dhún na nGall,  
Béal an Mhuirthead i gContae Mhaigh Eo  
Carna, An Cheathrú Rua, Na Forbacha agus an Spidéal i  
gContae na Gaillimhe  
Béal Átha an Ghaorthaidh i gContae Chorcaí  
Daingean Uí Chúis (Mol Teic/Dingle Hub) i gContae  
Chiarraí

Eatarthu, tá breis agus 250 spás deisce forbartha, le  
500 spás deisce le bheith ar fáil in 2020. Go dtí seo, tá  
infheistiocht de bhereis agus €5 milliún déanta sa ghréasán  
gteic, agus aghaidh á thabhairt ar thodhchaí an ghréasáin  
trí chlár forbartha oiliúna a chur ar fáil do bhainisteoirí agus  
úsáideoirí na n-ionad gteic.

### **Punann Maoine**

Tá punann leathan maoine le hachar os cionn 0.25 milliún  
méadar cearnach faoi dhíon á bhainistiú ag Údarás na  
Gaeltachta i seacht gcontae éagsúla. Déanann an tÚdarás  
bainistiú ar bhunachar talún ina bhfuil réimse talaimh  
foraoise agus portaigh ar fud na Gaeltachta chomh maith.

Lean Údarás na Gaeltachta le líon infheistiochtaí  
straitéisearcha caipil le linn 2019 chun roinnt den phunann  
maoine a thabhairt chuig na caighdeáin a theastaíonn  
chun tionscnamh agus fostáiocht nua a mhealladh amach  
anseo. Teastaíonn infheistiocht mhór chaipil a dhéanamh  
chun na foirgnimh thionsclaíochta seo a thabhairt chuig  
an gcaighdeán atá de dhíth d'fhiontair nua-aimseartha an  
lae inniu. Lena chois sin, táimid ag uasghrádú roinnt córas

between a substantial proportion of the expenditure on  
third level education courses and lifelong learning support  
schemes and the current year job creation programmes.

### **Research and Development**

In 2019, some €837,659 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.

### **gteic - Gréasán Digiteach na Gaeltachta**

2019 saw the number of gteic digital hubs double by year  
end. There are now eight digital hubs operating in five  
Gaeltacht counties, hosting 193 workers based in them.

Gaoth Dobhair in Co. Donegal  
Béal an Mhuirthead in Co. Mayo  
Carna, An Cheathrú Rua, Na Forbacha and An Spidéal in  
Co. Galway  
Béal Átha an Ghaorthaidh in Co. Cork  
Daingean Uí Chúis (Mol Teic/Dingle Hub) in Co. Kerry

Between them, there are more than 250 desk spaces  
available, with 500 desk spaces to be in place in 2020.  
An investment of over €5 million has been made in the  
gteic network to date, and Údarás are seeking to develop

cóireála fuíolluisce chun cloí le riachtanais diana an AE agus  
cuirfidh an t-uasghrádú seo deis ar fáil dúinn an costas  
oibríochta sna háiseanna seo a íslíú.

### **An Fóram Fiontraíochta do Ghaeltacht na Mí**

Bunaíodh an Fóram Fiontraíochta do Ghaeltacht na Mí mar  
ghruápa gníomhaíochta fiontraíochta chun Ráth Chairn/  
Baile Ghib, ceantar Gaeltachta atá gar do Bhaile Átha  
Cliath, a fhorbairt mar cheantar iomaíoch den scoth maidir  
le cruthú fostáiochta. Sheol Príomh-Aoire an Rialtais agus  
an tAire Stáit don Ghaeilge, don Ghaeltacht agus do na  
hOileáin, Séan Kyne TD., Tuairisc Fhóram Fiontraíochta na  
Mí ag túis mhí na Nollag 2019. An sprioc atá ag an tuairisc  
ná aird a dhíriú ar chreatlach a fhorbairt chun Ráth Chairn/  
Baile Ghib a thógáil agus a fhorbairt mar réigiún iomaíoch  
agus rathúil do chruthú post.

### **Tascfhórsa Idirghníomhaireachta Uíbh Ráthairgh**

Sheol Príomh-Aoire an Rialtais agus an tAire Stáit don  
Ghæilge, don Ghaeltacht agus do na hOileáin, Séan Kyne  
TD. Plean Gníomhaíochta Uíbh Ráthairgh go hoifigiúil  
ar an 22 Iúil 2019. Ba é seo toradh saothair bhaill de  
chuid an Tascfhórsa, eagras treas-earnálach a bunaíodh  
i Meán Fómhair 2017 faoi chathaoirleacht Údarás na  
Gaeltachta, chun síniú ar na dúshláin shocheacnamaíochta  
agus daonra i gceantar Gaeltachta Uíbh Ráthairgh agus a  
chomharsanacht.

the gteic network further by providing a developmental  
training programme for both gteic managers and users.

### **Property Portfolio**

Údarás na Gaeltachta owns and manages a dynamic  
property portfolio encompassing over 0.25 million m<sup>2</sup>  
of floor space in seven counties. Údarás also manages a  
significant land portfolio, containing industrial sites, forests  
and bogland throughout the Gaeltacht regions.

An tÚdarás continued with a number of strategic capital  
investments in infrastructural facilities during 2019 in  
order to bring parts of the property portfolio up to the  
standards required to assist in attracting new projects and  
employment in the future. On-going capital investment  
is required to a large number of our industrial buildings  
to bring them up the standards, as well as meeting the  
expectations of today's modern enterprises. In addition,  
we are upgrading a number of our wastewater treatment  
systems to meet more stringent EU requirements and this  
upgrading is providing us with an opportunity to reduce  
our operational costs on these facilities.

### **Enterprise Forum for the Meath Gaeltacht**

The Enterprise Forum for the Meath Gaeltacht was  
established as an enterprise action group to attract a  
greater focus to Ráth Chairn/Baile Ghib, a Gaeltacht area  
close to Dublin, as an excellent location for employment  
creation. Government Chief Whip and Minister of State

Le linn na bliana, ceadaíodh deontas €174,351 d'Údarás na Gaeltachta tríd an gCiste um Athghiniúint agus Forbairt Tuaithé chun Bainistoir Tionscnaimh a cheapadh agus costais eile ghaolmhara a chlúdach.

Agus obair an Tascfhórsa ag bogadh ó chéim phleanála go céim chur i bhfeidhm, bunaíodh coiste stiúrtha de réir an mhúnla a bhí leagtha amach sa bPlean Gníomhaíochta féin. Tá fiche eagrás páirteach sa ngrúpa seo agus é ag feidhmiú faoi chathaoirleacht Údarás na Gaeltachta.

### **Branda – Gaeltacht na hÉireann**

Tá Branda na Gaeltachta forbartha chun gur féidir ceantair Ghaeltachta na tíre agus a dtáirgí a chur chun cinn ar fud an domhain faoi aon bhratach amháin. Cuireadh pacáistí margáiochta le chéile i 2019 a dhéanann cur síos ar an mbranda agus ar an bhfiúntas a bhaineann leis, chomh

maith le samplaí den chaoi ar féidir leas a bhaint as an mbranda ar tháirgí, ar ábhar bolscaireachta agus ar na meáin shóisialta. Tá an branda in úsáid ag fochuideachtaí an Údarás agus ag eagras phobalbhunaithe, agus tá méadú ag teacht ar an líon cliantchomhlacthaí atá ag baint leasa as.

### **Páirc na Mara**

Rinne Údarás na Gaeltachta dul chun cinn suntasach i dtaobh an phróisis phleanála do Pháirc na Mara in 2019. Foilsíodh Tuarascáil Scóipe maidir leis na Measúnaithe Tionchar Timpeallachta chun deis a thabhairt don phobal an tuarascáil a scrúdú agus tuairimí a thabhairt maidir leis an méid atá beartaithe. Is é an Tuarascáil Scóipe an chéad chéim in ullmhú na Tuarascála ar an Measúnacht Tionchair Timpeallachta a bheidh mar chuid lárnach den iarratas pleanála don togra. Tá sé i gceist anois go mbeidh iarratas ar phleanáil déanta roimh dheireadh an chéad ráithe de 2020. Go dáta, tá 26 léiriú spéise faigthe ón earnáil phríobháideach maidir le tograí a lonnú ar Pháirc na Mara, i réimsí ar nós táirgí cógaisfocha, fuinneamh agus innealtóireacht, táirgí feamainne agus micreá-algaí.

### **Turasóireacht**

D'fhogair an tAire Forbartha Tuaithé agus Pobail maoiniú caipítil de €1.87m d'Údarás na Gaeltachta chun mol suntasach turasóireachta Áras Scéalta an Atlantaigh a fhobairt mar phríomhionad treoraithe ag cuairteoirí ar Leithinis lorrais i nGaeltacht Mhaigh Eo Thuaidh, áit a bhfaighidh siad gach eolas ar oidhreacht nádúrtha agus

focusing on the socio-economic and population challenges in the Uíbh Ráthach Gaeltacht and surrounding areas.

During the year, grant-aid of €174,351 for Údarás na Gaeltachta was approved through the Rural Regeneration and Development Fund to appoint a Project Manager and cover associated costs.

As the work of the Taskforce proceeded from planning to implementation stage, a steering committee was established according to the model laid out in the Action plan itself. Twenty organisations are involved in the group under the chairmanship of Údarás na Gaeltachta.

### **The Gaeltacht na hÉireann Brand**

The Gaeltacht na hÉireann brand was developed to promote Gaeltacht regions and their products under one flagship brand on a global scale. In 2019, marketing packs were created explaining the brand and its worth, as well as providing examples of how it can be used as a brand for products, as a marketing tool and on social media. The brand is being used by Údarás subsidiaries and community-based agencies and the number of client companies using the brand is increasing.

### **Páirc na Mara**

Údarás na Gaeltachta made significant progress in 2019 regarding the planning process for Páirc na Mara. An



for Gaeilge, Gaeltacht and the Islands, Seán Kyne, launched the Enterprise Forum Report at the beginning of December. The report's objective is to develop a framework to build and develop Ráth Chairn and Baile Ghib as a competitive and prosperous region for employment creation.

### **Interagency Taskforce for the Uíbh Ráthach Gaeltacht**

The Uíbh Ráthach Taskforce Action Plan was launched by Government Chief Whip and the Minister of State for the Irish Language, the Gaeltacht and the Islands, Seán Kyne, TD, on July 22nd 2019. This was the culmination of the efforts of members of the Taskforce, an interagency organisation founded in September 2017 under the stewardship of Údarás na Gaeltachta with the aim of

chultúrtha an cheantair. Tá costas de €2.5m in iomlán luité leis an togra.

Rinneadh earcú in 2019 ar 11 oifigeach turasóireachta faoin scéim forbartha turasóireachta chun bheith ag obair ar thograí turasóireachta pobalbhunaithe ó Chiarráí go Dún na nGall. I measc na dtograí turasóireachta eile a forbraíodh i gcomhar le hÚdarás na Gaeltachta in 2019, bhí an tlonad Oidhreachta & Feamainne i Leitir Mealláin Co. na Gaillimhe, Sliabh Liag agus Teach Solais Fhánada i gCo. Dhún na nGall.



Environmental Impact Assessment scoping document was published, providing the public with an opportunity to provide opinions with regard to the proposed initiative. The scoping document is the first step in the preparation of a final report on the Environmental Impact Assessment that will be central to the project's planning application. It is hoped that a planning application will be submitted before the end of the first quarter of 2020. To date, 26 expressions of interest have been received from the private sector with a view to locating projects in Páirc na Mara, in areas such as pharmaceuticals, energy and engineering, micro-algae and seaweed products.

### Tourism

The Minister for Rural and Community Development announced an allocation of €1.87m in capital funding for

Údarás na Gaeltachta to develop a significant tourism hub in Eachláim in the Mayo Gaeltacht. 'Áras Scéalta an Atlantaigh' will function as a central tourism focus for visitors to the Iorras Peninsula in the north Mayo Gaeltacht, where they will find information on the natural heritage and culture of the region. The project is expected to cost €2.5m in total.

Additionally, 11 tourism officers were employed under the Tourism Development Scheme in order to work on community-based tourism projects from Kerry to Donegal. Among other tourism projects developed in partnership with Údarás na Gaeltachta in 2019 were The Heritage & Seaweed Centre in Leitir Mealláin, Co. Galway, Sliabh Liag and Fánad Lighthouse in Co. Donegal.



Údarás na  
Gaeltachta





**Athbhreithniú ar 2019:**  
**Pleanáil Teanga agus Forbairt Pobail**  
Review of 2019:  
Language Planning and Community Development

## Pleanáil Teanga agus Forbairt Pobail

### Gníomhaíochtaí Gaeilge agus Pleanáil Teanga

Faoi Acht na Gaeltachta, 2012, tugadh feidhm reachtúil don Údarás maidir le cur i bhfeidhm na Straitéis 20 Bláin don Ghaeilge 2010 - 2030. Faoi Acht, déanfar an Ghaeltacht, mar atá sí faoi láthair, a athshainiu mar Limistéir Phleanála Teanga (LPT) Ghaeltachta ach pleananna teanga a bheith aontaithe leis na pobail sna limistéir éagsúla. Faoi Acht tabharfar aitheantas freisin do ról na mBailte Seirbhise Gaeltachta maidir le seirbhísí poiblí a sholáthar do na limistéir sin, ach pleananna teanga a bheith aontaithe leis na pobail sna bailte éagsúla.

### An Próiseas Pleanála Teanga

Bliain mhór a bhí in 2019 ó thaobh na pleanála teanga de agus pobail na Gaeltachta ag feiceáil túis á chur le hobair na bpleananna teanga. Faoi dheireadh na bliana, bhí 16 plean teanga ceadaithe agus trí phlean eile ullmhaithe agus curtha faoi bhráid na Roinne Cultúir, Oidhreachta & Gaeltachta (mar a bhí) lena gceadú freisin. Ba iad sin pleananna LPT na Rosann i nDún na nGall, Maigh Cuilinn i gCo. na Gaillimhe agus Daingean Uí Chúis atá ag feidhmiú mar Bhaile Seirbhise Gaeltachta. Bhí 11 Oifigeach Pleanála Teanga ceaptha faoi dheireadh 2019, chomh maith le beirt Oifigeach Pleanála Teanga Cúnta agus próiseas earcaíochta ar siúl in 5 LPT eile. Cuireadh buiséad de €2.2miliún ar fáil d'fheidhmiú na pleanála teanga. Lean an tÚdarás ag tacú le

Ceanneagraíochtaí agus coistí stiúrtha in 7 LPT agus BSG amháin a bhí ag ullmhú a bpleananna teanga. Chomh maith le sraith ceardlann oiliúna a chuir Údarás na Gaeltachta ar fáil mar thacaíocht do na hOifigigh Pleanála Teanga, tugadh cuireadh dóibh bualadh leis an Taoiseach, Leo Varadkar, i dTithe an Rialtais i dteannta an Aire Stáit, Seán Kyne, le haitheantas a thabhairt dá gcuid oibre.

### Pleananna teanga i gcliantchomhlachtaí

Aontaíodh pleananna teanga as an nua le 36 cliantchomhlacht in 2019 agus rinneadh athbhreithniú ar phleananna teanga atá i bhfeidhm cheana féin in 55 cliantchomhlacht eile. Rinneadh athbhreithniú nó aontú ar phleananna teanga le 91 comhlacht Gaeltachta san iomlán le linn 2019. Is ar mhaithle le húsáid na Gaeilge agus feiceálacht na teanga a chur chun cinn i measc chliantchomhlachtaí an Údarás a chuirtear pleananna teanga le chéile.

### Gníomhaíochtaí Cothaithe Teanga

Cuireann an tÚdarás tacaíocht ar fáil d'eagraíochtaí le deiseanna foghlama agus úsáide Gaeilge a chur ar fáil do dhaoine ar fud na Gaeltachta in ionaid éagsúla. Thacaigh an tÚdarás le ranganna Gaeilge ar fhreastail os cionn 600 duine orthu le linn 2019. I measc na gcúrsaí sin bhí cúrsaí foirméálta, ranganna TEG, ciorcal comhrá, ranganna do

## Irish Language Activities and Language Planning

Under the Gaeltacht Act 2012, Údarás na Gaeltachta was given statutory responsibility for the implementation of the 20-Year Strategy for the Irish Language 2010 - 2030. Under the Act, Gaeltacht areas, as they currently stand, will be redesignated as Gaeltacht Language Planning Areas (LPA), with language plans agreed with the communities in each area. Recognition will also be given to the role of Gaeltacht Service Towns in relation to the supply of public services to those areas, with language plans agreed with the communities in the various towns.

### The Language Planning Process

2019 saw substantial progress made in relation to Language Planning with Gaeltacht communities seeing the language plans being implemented in their areas. By year end 16 language plans were approved and another three plans were completed and submitted to the Department of Culture, Heritage & Gaeltacht (as it was) for approval also. They included the plans for Na Rosann LPA in Donegal, Maigh Cuilinn in Co. Galway and Daingean Uí Chúis which is operating as a Gaeltacht Service Town.

11 Language Planning Officers had been appointed along with 2 Assistant Language Planning Officers by the end of 2019 with a recruitment process in place in 5 other LPAs. A budget of €2.2million was made available for language planning activities. Údarás continued to support

Lead Organisations and steering committees in the preparation of language plans in 7 LPAs and one GST. As well as a series of training workshops arranged by Údarás na Gaeltachta as support for the Language Planning Officers, the latter were invited to Government Buildings in December to meet with An Taoiseach, Leo Varadkar, along with Minister for State, Seán Kyne, in recognition of their efforts.

### Irish Language Plans in Client Companies

New language plans were agreed with 36 client companies and existing plans in 55 other client companies were renewed in 2019. This means language plans were agreed or renewed with 91 Gaeltacht companies in total during 2019. Language plans are prepared to promote the Irish language and boost its visibility in Údarás na Gaeltachta client companies.

### Language Support Activities

Údarás na Gaeltachta provides organisations with the support to offer people throughout the various Gaeltacht areas an opportunity to learn and use the Irish language. In 2019, An tÚdarás supported Irish language courses and events attended by over 600 people. Among these courses were formal courses, TEG classes, conversation circles, and classes for parent and child groups. The number of formal

ghrúpaí tuismitheoirí agus leanaí. Dhúbail líon na ranganna foirmeálta ar thacaigh an tÚdarás leo agus tháinig ardú suntasach ar líon na ndaoine a bhain cáiliúchot TEG agus Dioplóma sa Ghaeilge amach in 2019.

### **Comhar Naónraí na Gaeltachta CTR.**

Is é Comhar Naónraí na Gaeltachta CTR. (CNNG) an eagraíocht is mó sa tir a chuireann seirbhísí luathbhlianta ar fáil, i mBéarla nó i nGaeilge, bíodh sin poiblí nó príobháideach. Tá CNNG ag feidhmiú i ngach ceantar Gaeltachta sa tir agus oibríonn an eagraíocht as lámha a chéile leis na pobail Ghaeltachta. Is struchtúr neamhspleách é Comhar Naónraí na Gaeltachta a fhraigheann maoliniú ó Údarás na Gaeltachta chun seirbhís bainistíochta agus riarrachán 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 Roinn Cultúir, Oidhreachta agus Gaeltachta (mar a bhí), maoliniú ar fáil faoi na scéimeanna éagsúla luathbhlianta. Le linn 2019 bhí 1,896 páiste ag freastal ar 115 seirbhís luathbhlianta atá faoi scáth

Chomhar Naónraí na Gaeltachta, sin ardú de 17 seirbhís bhireise ón mbliain roimhe agus ardú de 396 páiste.

Fostaíonn CNNG na múinteoirí luathbhlianta atá faoina chúram. Bhí 189 duine fostaithe ag an gcomhlacht sa nGaeltacht in 2019, sin 178 duine fostaithe sna seirbhísí luathbhlianta agus 11 fostáí sa gcomhlacht féin.

Cheadaigh Údarás na Gaeltachta maoliniú de €535,000 do Chomhar Naónraí na Gaeltachta CTR. in 2019.

### **Muintearas Teo.**

Fochuideachta de chuid Údarás na Gaeltachta is ea Muintearas Teo. a fhraigheann maoliniú 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, cúrsáí nuatheicneolaíochta, cumarsáid agus oideachas fadsaoil pobail. I gcomhar leis an Údarás, cuireann an Roinn Oideachais agus Scileanna, an Roinn Cultúir, Oidhreachta agus Gaeltachta, SOLAS agus POBAL



classes who received support from Údarás na Gaeltachta were doubled and 2019 saw a significant increase in the number of people gaining TEG and Diploma qualifications in Irish.

### **Comhar Naónraí na Gaeltachta CTR.**

Comhar Naónraí na Gaeltachta CTR. (CNNG) is the largest organisation, public or private, in the country providing early years services through Irish or English. CNNG operates in each Gaeltacht area in the country and the organisation works hand in hand with the Gaeltacht communities. Comhar Naónraí na Gaeltachta is an independent company structure 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 Culture,

Heritage and the Gaeltacht (as it was) provide funding for the various early childhood schemes. In 2019, some 1,896 children were attending 115 early years services under the auspices of Comhar Naónraí na Gaeltachta, an increase of 17 additional services and an increase of 396 children.

CNNG employs the early years teachers under its remit. The company employed 189 staff in the early years services in the Gaeltacht in 2019, 178 of those in the early years services and 11 employed in the company itself.

### **Muintearas Teo.**

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

foinsí maoinithe eile ar fáil do réimsí éagsúla tionscadail ar siúl acu.

Chuir Údarás na Gaeltachta maioniú de €630,000 ar fáil do Muintearas Teo. in 2019. Tacaíonn Muintearas Teo. le clubanna óige a réachtáil ar fud na Gaeltachta. Le linn 2019, bhí 41 club óige a raibh freastal iomlán de 1,224 duine óg orthu ar fud na Gaeltachta. Déanann Muintearas Teo. comhordú ar 'Scéim na gCampaí Samhraidh' ar son na Roinne Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán agus Údarás na Gaeltachta. Seachadann an comhlacht 'Scéim na gCúntoirí Teanga' i scoileanna Gaeltachta, i gcontaetha na Gaillimhe, Mhaigh Eo, Dhún na nGall agus na Mí ar son na Roinne Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán. Reáchtálann Muintearas Teo. naíolanna i nGaoth Dobhair agus i dTír an Fhia, agus cuireann sé seirbhísí cúraim iarscoile ar fáil sna hionaid sin chomh maith.

In 2019, bhí 15 duine fostaithe go lánameartha ag Muintearas Teo., agus 106 duine go páirtaimseartha, séasúrach agus go sealadach.

## Oideachas agus Oiliúint

Go bliantúil déanann Údarás na Gaeltachta maioniú ar chlár forbartha oiliúna áitiúil i ngach ceantar Gaeltachta chun roinnt tionscnamh oideachais agus oiliúna a sholáthar chun cuspóirí forbartha pobail agus fiontraíochta an Údarás a bhaint amach. Tacaíonn na scéimeanna forbartha oiliúna agus oideachais atá ar fáil le forbairt agus athoiliúint a

dhéanamh ar scileanna daoine sa bhfórsa saothair agus soláthraíonn siad deiseanna oiliúna do dhaoine atá ag dul isteach sa mhargadh saothair don chéad uair. Táthar ag súil tógáil ar an obair seo ar fud na Gaeltachta amach anseo.

### Le linn 2019:

- Cláraíodh 28 duine faoin scéim scoláireachta printíseachta i gceirdeanna éagsúla agus bhí 106 duine ar fad ag staideanna éagsúla dá gcuid printíseachtaí le tacáocht ón Údarás ag deireadh na bliana.
- Cuireadh túis le clár píolótach ar leith do na Scéimeanna Printíseachta Nua-Aoiseach agus bhí duine amháin cláraithe i gcliantchomhlacht de chuid an Údarás faoi dheireadh na bliana.
- Bhí 15 duine ag baint tairbhe as an Scéim Forbartha Bainistíochta agus seisear a bhí fostaithe faoin Scéim Taithí Oibre faoi dheireadh na bliana. Tugann an Scéim seo deis do chéimithe cálíochtaí foirméalta agus taithí phraictíciúil a bhaint amach i réimsí gairmiúla na cuntasáiochta, na pleanála teanga, an taighde agus na pleanála, na forbartha fiontraíochta agus pobail.
- Cuireadh túis le clár oiliúna don réimse cultúrtha agus pobail sa Ghaeltacht. Tríd an scéim seo tugadh deis do dhaoine atá gníomhach sa bpobal scileanna breise a fhoghlaim maidir le rialachas boird, scileanna bainistíochta agus dliteanas éagsúla atá ar choistí deonacha.

## Education and Training

On an annual basis, Údarás na Gaeltachta provides funding for a local development training programme in all Gaeltacht areas for the provision of a number of education and training initiatives to realise the community and enterprise development objectives of Údarás na Gaeltachta. The available training and education development schemes support the development and retraining of workforce skills and provide training opportunities for people entering the labour market for the first time. It is envisaged that this work will be developed in the future throughout the Gaeltacht.

### During 2019:

- A total of 28 apprenticeship scholarships were registered across various trades and there were 106 people at various stages of their apprenticeship supported by An tÚdarás at the end of 2019.
- A new pilot scheme was initiated to encourage participation specifically in the New Generation Apprenticeship Schemes and one participant was recruited to this scheme by year end.
- At year end a total of 15 people received training under the Management Development Scheme and a further six were employed under the Work Experience Scheme. This Scheme provides graduates with an opportunity to pursue formal qualifications and gain

- Tríd an Scéim Tacaíochta Oiliúna do Réimse na Luathbhlianta agus na Réamhscolaíochta, cuireadh tacaíocht ar fáil d'fhostaithe cur lena gcuid scileanna. Le linn na bliana, thug duine amháin faoi chúrsa máistreachta i dTeiripe Súgartha, Leibhéal 9 den Chreat Náisiúnta; deichniúr faoi chúrsa ag leibhéal 7 den Chreat Náisiúnta agus naonúr ag leibhéal 6 den Chreat Náisiúnta.
- Tríd an gcomhpháirtíocht le Feidhmeannacht na Seirbhise Sláinte, tugtar tacaíocht do mhic léinn leighis a bhfuil Gaeilge acu, chun iad a mhealladh le seirbhís trí Ghaeilge a thairiscint i réimsí áirithe leighis. Cuirtear scoláireachtaí de luach €4,000 ar fáil, ag brath ar iarratais inghlactha, sna réimsí seo a leanas: Leigheas; Fisiteiripe; Teiripe Shaothair; Teiripe Urlabhra agus Teanga. Ní chuirtear ach scoláireacht de luach €2,000 ar fáil má tá tacaíocht á fháil ag na mic léinn faoin scéim deontais SUSI.
- Eagraíodh réimse éagsúil céarsaí, tionscnamh oiliúna agus scéimeanna meantóireachta, dírithe ar fhiontraithe in ábhair ar nós forbairt scileanna gnó agus fiontraiochta, tosaigh do ghnó féin, forbairt pobail agus an turasóireacht chultúrtha.
- Leanadh le maioniú a sholáthar d’Institiúid Teicneolaíochta Phort Láirge i gcomhar le Nemeton Teo. chun an céarsa Ard-Diploma i Léiriú Teilihise a reáchtáil sa Rinn, Contae Phort Láirge; d’Institiúid Teicneolaíochta na Gaillimhe-Maigh Eo i gcomhar le

practical experience across various professional fields including accountancy, language planning, research and planning, enterprise development and community development.

- A new training scheme in the area of community and cultural enterprises in the Gaeltacht. The scheme is aimed at voluntary community members who wish to acquire the necessary skills in the governance of boards, managerial skills, regulation etc was commenced.
- Through the Support Scheme in Early childhood education, assistance was provided for upskilling of existing workers in childcare settings. During the year, one person undertook a Master’s course in Play Therapy, QQI Level 9, ten workers participated in a course at QQI level 7 and nine at QQI level 6.
- Through the partnership with the Health Service Executive, support is provided to Irish speaking students in medical disciplines in order to encourage them to provide services through Irish. Scholarships of €4,000 are available, depending on the eligibility of applications in the following fields: Medicine, Physiotherapy, Occupational Therapy, Speech and Language Therapy. A scholarship over €2,000 is available if the student is in receipt of support under the SUSI grant scheme.

Europus Teo. le céarsa Ard-Diploma/MSc i nGaeilge Fheidhmeach agus Aistriúchán a reáchtáil i gCarna, Contae na Gaillimhe.

- Cuireadh maioniú ar fáil do Junior Achievement Ireland chun an chláir fiontraiochta ‘Clár na gComhlachtaí Údarás na Gaeltachta’ a reáchtáil i scoileanna dara leibhéal Gaeltachta. Ghlac 21 scoil agus os cionn 750 dalta páirt sa gclár seo i nDún na nGall, Maigh Eo, Gaillimh, an Mhí, Ciarraí, Corcaigh agus Port Láirge.
- Cuireadh túis le clár oiliúna d’earnáil na meán digiteach trí chomhpháirtíocht nua a cuireadh ar bun le TG4 agus le páirtithe leasmhara eile ag obair san earnáil. Bhain na rannpháirtithe Dámhachtain Speisialta Leibhéal 8 ar an gCreat Náisiúnta ó ITGM amach.

### **Forbairt Pobail**

Tá eagrais forbortha pobail na Gaeltachta lárnach i bhforbairt na Gaeltachta agus i gcur i bhfeidhm straitéis Údarás na Gaeltachta trí thograí turasóireachta, pleáináil teanga, fuinneamh in-athnuaithe agus an gréasán gteic, i measc tográí eile.

Ina theannta sin, bhunaigh an tÚdarás Aonad Forbartha Pobail in 2019, aonad atá dírithe ar chúnámh agus ar thacaíocht a chur ar fáil do na heagrais forbortha pobail chun cuidiú leo a gcuid spriocanna forbortha ar mhaith le pobal na Gaeltachta a bhaint amach. Mar chuid den obair seo, tá an tÚdarás ag tabhairt faoi athbhreithniú

- A range of various courses, training initiatives and mentorship programmes were organised, directed at entrepreneurs in topics such as business and enterprise skills development, start your own business and cultural tourism.
- Funding continued to be provided to Waterford Institute of Technology in association with Nemeton Teo. to deliver the Higher Diploma in Television Production in An Rinn, County Waterford; to Galway-Mayo Institute of Technology in association with Europus Teo. to deliver the HDip/MSc in Applied Irish and Translation in Carna, County Galway.
- Funding was provided to Junior Achievement Ireland to roll out the enterprise programme ‘Clár na gComhlachtaí Údarás na Gaeltachta’ in second level Gaeltacht schools. A total of 21 schools and over 750 pupils participated in the programme from counties Donegal, Mayo, Galway, Meath, Kerry, Cork and Waterford.
- A Media Training Development Scheme was established through a new partnership with TG4 and other stakeholders working within the industry. Participants earned a Level 8 Special Award from ITGM.

straitéiseach ar chúrsaí forbartha pobail, chun bunchloch láidir a leagan faoi cheann de na gréasáin is tábhactaí i sochaí na Gaeltachta, agus an gréasán is ceannródaíche go náisiúnta ó thaobh forbartha tuaithe.

### **Na hEagrais Pobail**

Déanann an Scéim Deontas Reáchtala atá á feidhmiú ag Údarás na Gaeltachta maoiniú de €2,276,000 a chur ar fáil do 33 eagrás pobail (comharchumainn agus comhlachtaí pobalbhunaithe) sa nGaeltacht. Cuireann na heagras pobalbhunaithe seo, ina bhfuil 63 duine fostaithe go lánaimseartha, 44 go páirtaimseartha agus 67 duine go séasúrach, cláir leathana i bhfeidhm. Tá plean oibre ag gach eagraíocht agus aontaítear spriocanna sonracha leis an Údarás mar chuid den chomhaontú maoinithe.

### **Scéimeanna Fostaíochta Sóisialta**

Déanann Údarás na Gaeltachta bainistiú ar scéimeanna fostaíochta sóisialta (Scéim Fostaíochta Pobail, Scéim Shóisialta Tuaithe, Scéim TÚS agus Tús Nua), atá maoinithe ag an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí, a bhfuil ról agus tionchar tábhachtach acu agus taithí oibre agus oiliúint á gcur ar fáil do phobal na Gaeltachta. Ar an 31 Nollaig 2019 bhí 1,032 rannpháirtí agus 49 saoiste fostaithe ar fud na Gaeltachta.

I gcaitheamh na bliana, thosaigh 308 rannpháirtí nua ar na scéimeanna agus chríochnaigh 333 rannpháirtí a gclár. Tá na scéimeanna fostaíochta sóisialta seo lárnach

i bhforbairt an phobail agus i gcothabháil gníomhaíochtaí Gaeilge sa nGaeltacht agus is fiú os cionn €17.8 milliún na scéimeanna seo go bliantúil do gheilleagar na Gaeltachta.

In 2019, cuireadh túis le cur chuige nua straitéiseach maidir le hobair na n-eagras forbartha pobail sa nGaeltacht agus na Scéimeanna Fostaíochta Sóisialta féin. Tá ról thar a bheith tábhachtach ag na scéimeanna fostaíochta sóisialta maidir le cur chun cinn aidhmeanna agus cuspóirí straitéiseach an Údarás, trí acmhainní a sholáthar do réimsí na Pleanála Teanga, Forbairt Pobail, gteic agus Turasóireachta.

### **Scéim Fiontar Pobail**

Cuireadh maoiniú €146,163 ar fáil tríd an Scéim Fiontar Pobail do 46 eagraíocht/coiste pobail chun cuidiú leo gníomhaíochtaí forbartha pobail a chur chun cinn agus chun oiliúint a chur ar fáil dóibh le tacú leo pleannanna forbartha a ullmhú.

### **Clár LEADER**

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

## **Community Development**

Community development organisations are central to the development of the Gaeltacht and to the implementation of Údarás na Gaeltachta's strategy in tourism, language planning, renewable energy projects and the gteic network as well as various other projects..

Furthermore, An tÚdarás founded a Community Development Unit in 2019 focused on providing assistance and support to the community development organisations to achieve their development objectives for the benefit of the Gaeltacht community as a whole. As part of that work, An tÚdarás undertook a strategic review of community development issues to ensure a strong foundation for one of the most important networks in Gaeltacht society and the most innovative network in the country in terms of community development.

### **Community Organisations**

Funding of €2,276,000 was paid under the Administration Grants Scheme operated by An tÚdarás to 33 community organisations (cooperatives and community-based companies) throughout the Gaeltacht. These community-based organisations, which employ 63 people on a fulltime basis, 44 on a part-time basis, and 67 on a seasonal basis, implement broad programmes, as outlined above. Each organisation has a programme of work and specific

objectives are agreed with An tÚdarás as part of the agreement for funding.

### **Social Employment Schemes**

Údarás na Gaeltachta manages and administers employment schemes (the Community Employment Scheme, the Rural Social Scheme, TÚS and Tús Nua). These social employment schemes, which are funded by the Department of Employment Affairs and Social Protection, have an important role in providing work experience and training for Gaeltacht communities. On 31 December 2019, 49 supervisors were employed and a total of 1,032 participants involved in the employment schemes.

During the year, 308 new participants were placed on these schemes and 333 participants completed and exited their programmes. These social employment schemes are central to community development and language maintenance activities in the Gaeltacht, and are worth more than €17.8 million annually to the Gaeltacht economy.

In 2019 a new strategic approach was taken in relation to the work of community development organisations in the Gaeltacht and the Social Employment Schemes themselves. The social employment schemes play a central role in advancing the strategic aims and objectives of Údarás by providing resources to our Language Planning, Community Development, gteic and Tourism fields.

Ghaeltachta atá faoi chúram Chomhar na nOileán) agus i nGaeltacht Mhúscaí faoi chúram Údarás na Gaeltachta.

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

Le linn 2019, ceadaíodh cúnamh do 13 togra ar fiú €758,803.20 iad do Ghaeltacht Dhún na nGall faoin gclár LEADER ann.

### **Daoine Scóthaosta**

Cuireadh tacaíocht ar fáil, trí na scéimeanna fostacíochta, d'ionaid lae chun tacú leo seirbhísí breise a sholáthar don aosach mar chuid de pholasáí forbartha sóisialta agus caomhnaíthe teanga na heagraíochta. Reáchtáladh réimse céasraí i gcúram aosaigh i gcomhpháirtíocht le Feidhmeannacht na Seirbhise Sláinte.

### **Na hEalaíona**

Déanann Údarás na Gaeltachta agus an Chomhairle Ealaíón cómhaoiniú ar chlár forbartha agus cothaithe na n-ealaíon traidisiúnta agus comhaimseartha tríd an bhfochuideachta Ealaín (na Gaeltachta) Teo. Cheadaigh Údarás na

Gaeltachta maoiniú de €356,500 d'Ealaín (na Gaeltachta) Teo. in 2019. Tá triúr áísitheoirí réigiúnacha fostaithe ag an gcomhlacht leis an gclár seo a chur i bhfeidhm. Ceapadh Comhordaitheoir ar chlár Cuisle, clár sna hEalaíón Dúchasacha don Óige atá á mhaoiniú ag an RCOG, ar cuireadh túis leis in 2019. Tá an t-eolas uile ar spriocanna agus cuspoírí an chomhlachta le fáil ag [www.ealain.ie](http://www.ealain.ie).

### **Buaiceanna 2019**

Reáchtáladh scéimeanna éagsúla tacaíochta do na healaíona sna Gaeltachtaí le linn 2019, ina measc:

- **Scéim Cothú:** Ceadaíodh tacaíocht do 7 dtogra faoin scéim seo in 2019 le buiséad iomlán €206,000.
- **Scéim na bhFéilte:** Cuireadh tacaíocht ar fáil do 23 féile ealaíón Gaeltachta in 2019 le buiséad iomlán €88,850.
- **Scéim Sparánachta d'Ealaíontóirí:** Cuireadh tacaíocht ar fáil do 14 ealaíontóir in 2019 as buiséad iomlán €50,000.
- **Scéim Síol:** Cuireadh tacaíocht ar fáil do 66 iarratasóir in 2019 le buiséad iomlán €33,000.
- **Oíche Chultúir:** Cuireadh tacaíocht ar fáil do 25 iarratasóir in 2019 le buiséad iomlán €7,500.
- **Scéim Forbartha na nEalaíon:** Rinneadh an scéim seo a athbheochan in 2019 chun tográí nua ealaíona a

### **Community Enterprise Scheme**

Funding of €146,163 was provided through the Community Enterprise Scheme to 46 community organisations/ committees to support them in promoting community development activities and to provide them with training to support them in their preparation of development plans.

### **The LEADER Programme**

Údarás na Gaeltachta plays a role in implementing the LEADER programme in the Donegal and Múscraí Gaeltacht areas. Údarás na Gaeltachta is one of four partners under the Donegal and Múscraí Local Community Development Committee (LCDC) responsible on behalf of the Local Action Group (LAG) for implementing the LEADER programme in these Gaeltacht areas. The administration and implementation of the programme in the Donegal Gaeltacht (excluding the Gaeltacht islands under the auspices of Comhar na nOileán) and in the Múscraí Gaeltacht come under the remit of Údarás na Gaeltachta.

The LEADER programme is open to voluntary groups, individuals, private and community initiatives, and small and medium-sized enterprises. The programme focuses on initiatives which aim to promote the quality of life and economic opportunity for the people or communities in the Donegal/Múscraí Gaeltacht under the framework of the approved Local Development Strategy.

The Donegal Gaeltacht LEADER programme approved funding worth €758,803.20 for 13 projects during 2019 for the Donegal Gaeltacht.

### **The Elderly**

As part of the organisation's social development and language maintenance policy, support was provided, through the social employment schemes, for day- centres to enable them to deliver additional services for the elderly. A range of healthcare courses were held in conjunction with the Health Service Executive.

### **The Arts**

Údarás na Gaeltachta and the Arts Council jointly fund a development and maintenance programme of traditional and contemporary arts through the subsidiary company Ealaín (na Gaeltachta) Teo. Údarás na Gaeltachta approved funding of €356,500 for Ealaín (na Gaeltachta) Teo. in 2019. The company employs three regional arts facilitators who implement the programme. A Co-ordinator was appointed to the Cuisle program, a DCHG-funded Traditional Arts for Youth program, which commenced in 2019. Full information on the company's goals and objectives is available at [www.ealain.ie](http://www.ealain.ie).

### **2019 Highlights**

Various support schemes were administered for the arts in the Gaeltacht during 2019, including:

spreagadh i measc phobal na Gaeltachta. Ceadaíodh €92,180 do 11 thogra straitéiseacha ilghnéitheacha ealaíona, idir fí-s-ealaíon, litríocht, seónna stáitse, drámaíocht don óige agus tréimhsí cónaitheacha.

### Clár na nEalaíon Dúchasacha

Chuir Ealaín (na Gaeltachta) Teo. túis leis an obair ar fhorbairt chórasach ar ghníomhaíochtaí sna healaíona dúchasacha don óige go náisiúnta i mí Eanáir 2019. Earcaíodh comhordaitheoir lánimseartha náisiúnta ar an gclár ag deireadh mhí Eanáir 2019. Cuireadh coiste comhairleach ar bun chun tacáiocht, comhairle agus treoir a thabhairt don chomhordaitheoir agus bhí an chéad chruinniú den choiste ann i mí Márta 2019.

I mí Dheireadh Fómhair 2019, ceadaíodh allúntas 3 bliana ar luach €1.275m don tréimhse 2019 - 2022 chun leanúint leis an gclár, sin luach €425,000 sa mbliain.

### Straitéis do na hEalaíona Teangabhunaithe

Ag éirí as an tuairisc chuimsitheach a tháinig as an togra straitéiseach drámaíochta Garraí an Ghiorrí, ar chuir EnaG túis leis in 2017 le borradh a chur faoi dhrámaíocht na Gaeilge, rinneadh iarratas ar chiste maoinithe de chuid Éire Ildánach le tabhairt faoi straitéis náisiúnta do Dhrámaíochta Gaeilge. Cheadaigh Éire Ildánach maoiniú le dul i mbun na hoibre agus de bharr go raibh an Róinn Cultúr, Oidhreachta agus Gaeltachta ag obair comhthreomhar ar straitéis do na healaíona teangabhunaithe, chuaigh Ealaín i gcomhairle leo ar an ábhar. Bunaíodh grúpa oibre comhdhéanta d'eagrais eile, ina measc an tÚdarás, TG4, Foras na Gaeilge, An Chomhairle Ealaíon agus Éire Ildánach le Straitéis Náisiúnta do na hEalaíon Teangabhunaithe a fhorbairt. Is é EnaG atá ag bainistiú an togra agus is grúpa comhairleoirí as Ollscoil Luimnígh atá i mbun na hoibre. Tá an chéad dréacht den straitéis le bheith curtha faoi bhráid an ghrúpa oibre i mí Meithimh 2020.



- Cothú Scheme:** Assistance was approved for 7 projects under this scheme in 2019 amounting to a total budget of €206,000.
- Festivals Scheme:** Assistance was provided for 23 Gaeltacht arts festivals in 2019 amounting to a total budget of €88,850.
- Bursary Scheme for Artists:** Assistance was approved to 14 artists in 2019 from a total budget of €50,000.
- Síol Scheme:** Support was provided to 66 applicants amounting to a total budget of €33,000 in 2019.
- Culture Night:** Assistance was approved to 25 applicants in 2019 amounting to a total budget of €7,500.
- Arts Project Development Scheme:** This scheme was revived in 2019 to encourage new arts projects among the Gaeltacht community. €92,180 was approved for 11 strategic multi-arts projects, ranging from visual arts, literature, stage shows, youth drama and residencies.

### Traditional Arts Programme

Ealaín (na Gaeltachta) Teo. work commenced in January 2019 to systematically develop traditional arts activities for youth in all Gaeltacht regions. A full-time national program coordinator was appointed at the end of January 2019. An advisory committee was established to provide support, advice and guidance to the coordinator and the first meeting of the committee was in March 2019.

In October 2019, a 3 year allocation of €1.275m for the period 2019-2022 was approved to continue the programme, amounting to € 425,000 per annum.

### Strategy for Language-Based Arts

Arising from the comprehensive report of the strategic drama project Garraí an Ghiorrí, initiated by EnaG in 2017 to boost Irish language drama, an application was made to a Creative Ireland fund to undertake a national strategy for Irish Language theatre. Creative Ireland approved funding to carry out the work and as the Department of Culture, Heritage and the Gaeltacht worked on a parallel strategy for language-based arts, Ealaín consulted with them on the matter. A working group comprising other organisations, including Údarás na Gaeltachta, TG4, Foras na Gaeilge,





Údarás na  
Gaeltachta



# Eagraíocht agus Seirbhísí

## Organisation and Services



## Eagraíocht agus Seirbhísí

### Rialachas Corparáideach

Is comhlacht corporaithe é Údarás na Gaeltachta arna bhunú ag an Acht um Údarás na Gaeltachta, 1979, agus feidhmíonn sé faoi shainchúram na Roinne Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán de réir fhórálacha 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 riarthá eile de chuid an Stáit agus an Aontais Eorpaigh.

### Foireann

Ag deireadh 2019 bhí 85 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 ghaarme agus phearsanta atá acu, nithe mar phostroinnt, sosanna gairme, saoire speisialta agus uaireanta laghduite oibre. Le linn na bliana 2019, bhain 18 ball fairne leas as na scéimeanna seo.

Laistigh de na constaicí a bhaineann le hearcú fairne sa tSeirbhís Phoiblí i gcoitinne, déantar iarracht deiseanna fostáochta oriúnacha a chur ar fáil do dhaoine faoi mhíchumas.

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

De réir an Actica um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005, tá ráiteas sábháilteachta ullmhaithe ag Údarás na Gaeltachta agus táthar ag feidhmiú na socruithe cuí go leanúnach chun cosaint a thabhairt do shábháilteachta 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 chinntíú 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 2019 chun féachaint chuige go bhfuil an tÚdarás ag comhlíonadh na bhforálacha reachtúla.

### Oiliúint agus Forbairt na Foirne

Leanadh le forbairt agus oiliúint fairne in 2019. Rinne comhaltaí fairne freastal ar réimse leathan cúrsai i rith na bliana idir chúrsaí lae, chúrsaí dioplóma agus máistreachta i réimse leathan ábhar cuí a bhain le gnó, bainistiocht,

## 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 and 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 2019 there were 85 persons 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 2019, 18 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 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 2019 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 2019. 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.

dlí, pleanáil teanga, Gaeilge, airgeadas agus nua theicneolaíochta.

### 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 gClient ar taispeáint agus ar fáil in oifigí an Údaráis agus ar a láithreán gréasáin [www.udaras.ie](http://www.udaras.ie). Mar chuid den Chód Cleachtais, tá níosmhaireacht maidir le gearáin a láimhseáil agus tá córas chun déileáil le gearáin fhoirmiúla faoi chaighdeán seirbhísí an Údaráis. Déantar achainíocha 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 chliaint a fheabhsú, agus chuige sin déantar

modhanna imeachta a leasú agus a shocrú i scríbhinn de réir mar is cuí, chun seirbhís chomhsheasmhach a chinntí.

Faoi Chomhaontú na Seirbhise Poiblí (Comhaontú Pháirc an Chrócaigh, Comhaontú Bhóthar Haddington agus Comhaontú Bhóthar Lansdún), tá plean gníomhaíochta deartha ag an Údarás chun tacú le caomhnú seirbhísí poiblí d'ardchaighdeán in am a rinneadh laghduithe suntasacha ar acmhainní agus líon foirne.

Faoi fhórálacha 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 gcuirfi eolas ina leith sin ar fáil don phobal ar láithreán gréasáin an Údaráis ag [www.udaras.ie](http://www.udaras.ie) agus in ábhar eile cumarsáide, agus go gcuirfi nósanna imeachta an Údaráis in oiriúint don socrú nua sin.



### 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](http://www.udaras.ie). The Code of Practice 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.

Under the Public Service Agreements (Croke Park Agreement, Haddington Road Agreement and Lansdowne Road Agreement), An tÚdarás has developed an action plan to maintain a high level of public service in an environment where resources and staff numbers are being significantly reduced.

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](http://www.udaras.ie) and in other communication material, and to adjust Údarás na Gaeltachta's procedures in line with this new arrangement.

## **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 Údarás agus comhaltaí foirne atá i bpost ainmnithe Ráitis Leasa de réir mar ba chuí. Baineann forálacha na nAchtanna leis na stiúrthóirí agus le bainisteoirí áirithe i bhfochuideachtaí an Údarás ó 2009, agus rinne na daoine sin ráitis faoi na hAchtanna in 2019 freisin de réir mar ba chuí.

## **An tAcht um Shaoráil Faisnéise, 2014**

An tAcht um Shaoráil Faisnéise, 2014 Cloíonn Údarás na Gaeltachta le forálacha an Acharta um Shaoráil Faisnéise 2014. Fuair an tÚdarás 8 n-iarratas ar thaifid le linn 2019. Ní raibh aon iarratas ar athbhreithniú inmheánach.

## **Rialacháin na gComhphobal Eorpach (Rochtain ar Faisnéis faoin gComhshaol) 2007 go 2014**

D'fhoill éifeacht a thabhairt do Threoir 2003/4/CE ó Pharlaímint agus ó Chomhairle na hEorpa maidir le rochtain



## **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 2019 as appropriate.

## **Freedom of Information Act, 2014**

Freedom of Information Act, 2014 Údarás na Gaeltachta complies with the provisions of the Freedom of Information Act 2014. During 2019, An tÚdarás received 8 requests for records. There was no request for internal review.

## **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

a bheith ag an bpobal ar fhaisnéis faoin gcomhshaol, thug an tAire Comhshaol, Oidhreachta 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 Faisnéis faoin gComhshaol), (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 gcomhshaol atá ina sheilbh ag údarás poiblí ar nós Údarás na Gaeltachta, nó atá coinnithe ar a shon, a chur ar fáil ar iarratas do dhuine ar bith, faoi réir eisceachtaí áirithe. Tá córas i bhfeidhm ag an Údarás le freagairt do riachtanais na Rialachán.

Mar eagraíocht atá ag plé le forbairt fiontair, cruthú fostáiochta 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 pháircéanna gnó. I measc na gcineálacha faisnéise a bhíonn ina sheilbh bíonn eolas faoi ionaid ghnó, eastáit agus páirceanna gnó, cinn a bhfuil tionónáti iontu san áireamh, eolas comhshaol 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.

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 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 the Authority 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

## An Cód Cleachtais um Rialachas Comhlachtaí Stáit

Tá modhanna imeachta leagtha síos ag an Údarás lena chinntíú 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 agusín lena Thuarascáil Bhliantúil ina bhfuil tábláí le sonraí fostáiochta de réir contae, agus ina dtaispeántar íocaíochtaí a rinne sé le gnóthais éagsúla. Cuirtear an t-agusín sin ar láithreán gréasáin an Údaráis [www.udaras.ie](http://www.udaras.ie) agus cuirtear ar fáil é ar iarratas.

## Acht na dTeangacha Oifigiúla 2003

Tagann Údarás na Gaeltachta faoi Acht na dTeangacha Oifigiúla, 2003 a síniódh ina dh lí ar an 14 Iúil 2003.

Cloíonn an tÚdarás le forálacha an Achta sin.



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](http://www.udaras.ie) and is available on request.

## 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.

## 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 2019.

## An tAcht um Íoc Pras Cuntas, 1997

Baineann an tAcht um Íoc Pras Cuntas, 1997, a tháinig i bhfeidhm an 02 Eanáir 1998, Rialachán na gComphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtala) 2002, a tháinig i bhfeidhm i Lúnasa 2002, agus Rialachán na gComphobal Eorpach (Íocaíocht Dhéanach in

## 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 2019.

## 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

Idirbhearta Tráchtala) 2012, a tháinig i bhfeidhm i Mártá 2013, le hÚdarás na Gaeltachta. Is é beartas an Údarás a chinntí go n-íocatar gach sonrasc go pras, faoi réir dóthain cistí a bheith ar fáil.

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

De bhun cinnidh Rialtais, is gá d'eagraíochtaí neamhthráchtála Stáit, Údarás na Gaeltachta san áireamh, cloí le treoracha faoina n-íocatar 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 Údarás [www.udaras.ie](http://www.udaras.ie).

Seo a leanas achoimre den eolas sin don bhliain go 31 Nollaig 2019:

## Fuinneamh agus Comhshaol

Tuigeann ár gclaint an dúshlán mór fuinnimh atá romhainn anois. Tá Údarás na Gaeltachta, na comhlacthaí lonnaithe sa nGaeltacht agus an pobal níos leithne ag teacht le chéile chun tionscnamh agus foinsí maoinithe a aithint chun aghaidh a thabhairt ar an dúshlán seo. Agus punann maoine na heagraíochta aitheanta mar chuid den straitéiseach forbartha, tá an tÚdarás ag scrúdú conas infheistiocht a dhéanamh sa bpunann maoine (idir thalamh agus foirgnimh) chun a bheith níos eífeachtaí, níos seasmhaí agus níos inmharthana ó thaobh fuinnimh de sa bhfadthéarma, agus muid ag feabhsú ár soláthar foirgneamh.

Soláthraíonn na ceantair Ghaeltachta, atá lonnaithe ar chósta an iarthair go príomha, deis iontach chun teicneolaíochtaí ginte fuinneamh in-athnuaithe a fhorbairt agus a chur i bhfeidhm. Tugann punann talún agus foirgnimh an Údarás deiseanna suntasacha dúinn chun réitíthe in-athnuaithe fuinnimh nua a chur in áit chun astaíocht charbón a íslíú, slándáil fuinnimh a chur ar fáil

Sonrai	Uimhir	Luach (€)	Céadadán (%) de líon iomlán na n-íocaíochtaí déanta
Details	Number	Value (€)	Percentage (%) of total payments made
<b>Líon na n-íocaíochtaí déanta laistigh de 15 lá</b> Number of payments made within 15 days	6,292	10,470,176.25	<b>75.52%</b>
<b>Líon na n-íocaíochtaí déanta laistigh de 16 agus 30 lá</b> Number of payments made within 16 to 30 days	1,229	1,892,422.46	<b>14.75%</b>
<b>Líon na n-íocaíochtaí déanta de bhréis ar 30 lá</b> Number of payments made in excess of 30 days	811	1,209,410.51	<b>9.73%</b>
<b>Líon íocaíochtaí sa tréimhse</b> Total payments made in period	8,332	13,572,018.22	<b>100%</b>

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 Gaeltachta to ensure that all invoices are paid promptly, subject to sufficient funds being available.

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](http://www.udaras.ie). A summary of that information for the year to 31 December 2017 can be found above.

## Energy and Environment

Our growing energy challenge is now widely recognised by our clients. Collectively, An tÚdarás, the companies based in the Gaeltacht and the wider community are coming together to identify projects and sources of funding to help address this challenge. Identified as strategic area of development, An tÚdarás has begun to examine how it can invest in its portfolio (both land and buildings) to become more energy efficient, more resilient and sustainable in the long term, while improving our building stock.

agus cumas na Gaeltachta a léiriú maidir le ceannródaíocht na heagraíochta i dtaobh forbairt in-athnuaithe sna blianta atá le theacht. Táthar ag súil go mealladh sé seo tuilleadh comhlachtaí chun na Gaeltachta, chomh maith le poist a chruthú san earnáil in-athnuaithe, a bheidh lonnaithe sa nGaeltacht freisin.

### Achoimre ar Úsáid Fuinnimh in 2019

In 2019 d'úsáid Údarás na Gaeltachta 4.171 GWh fuinneamh, 5.9% níos mó ná in 2018. I measc ár bhfuinneamh in-athnuaithe bhí leictreachas eangaí: 1.780 GWh, iontase: 0.502 GWh agus in-athnuaithe: 0.884 GWh. Léiríonn ár dtáscairí feidhmíochta tríd an SEAI go bhfuilimid, mar eagraíocht, 40.0% níos fearr ná an bonnlíne, 10.4% níos fearr ná sprioc 2020 agus 14.2% níos fearr ná sprioc 'glidepath'. Tá ár astaiocht charbón do 2019 16,517 kgCO<sub>2</sub> níos lú ná in 2018.

Léiríonn ár scair céatadán in 2019 d'úsáid fuinnimh go bhfuil 81.3% de i gceist le leictreachas eangaí, 6.7% i gceist le fuinneamh as breosláí iontase agus 11.9% i gceist le fuinneamh in-athnuaithe.

### Tiomantas Údarás na Gaeltachta maidir le héifeachtach fuinnimh

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), agus é mar aidhm tionscainmh inmharthana agus áiseanna le

The Gaeltacht areas, primarily located along the western seaboard, provide a fantastic opportunity to develop and implement new renewable energy generation technologies. An tÚdarás's land and building portfolio provide significant prospects for us to deploy new sustainable energy solutions which help reduce carbon emission, provide energy security and demonstrate the Gaeltacht's ability to be at leading edge of renewable deployment in the years to come. We hope that this position will not only attract more companies to the Gaeltacht, but also help create jobs in the renewable sector, which will also be based in the Gaeltacht.

### Overview of Energy Usage 2019

In 2019, Údarás na Gaeltachta total energy consumption amounted 4.171 GWh, 5.9% more than 2018. Our Renewable Energy included, grid Electricity: 1.780 GWh, fossil: 0.502 GWh and renewable: 0.884 GWh. Our energy performance indicators provided through SEAI show that as an organisation we are 40.0% better than baseline, 10.4% better than 2020 target and 14.2% better than target 'glidepath'. Our CO<sub>2</sub> Emissions for 2019 are 16,517 kgCO<sub>2</sub> less than 2018.

Our 2019 percentage share of energy consumption show that our grid electricity accounts for 81.3%, fossil fuel derived energy accounts for 6.7% and renewable account for 11.9%.

husasghrádú a aithint. San áireamh ar na husasghrádaithe seo beidh athfheistiú suntasach ar áiseanna, insliú a shuiteáil i mballáí agus i ndíonta, painéis PV a chur isteach, córais nua teasa agus córas rialaithe.

### Gníomhaíochtaí sábhála fuinnimh atá beartaithe do 2020

Tá Údarás na Gaeltachta ag tabhairt faoi roinnt iniúchtaí fuinnimh ar fhoirgnimh chun an bhail reatha agus costais fuinnimh a aithint. Féachfar le pleannaná níos fearr a chur i dtoll a chéile maidir le hathchóirithe beartaithe, agus chun costais capex agus opex a shoiléiriú agus a chinntí go dtugann dearadh an fhoirgnimh íslíu carbóin san áireamh chomh maith le foirgnimh dea-dheartha, compordach agus ar phraghas réasúnta a chur ar fáil dár dtionóntaí.



### Údarás na Gaeltachta commitment to energy efficiency

An tÚdarás is actively engaged with SEAI on a number of funding programmes; Better Energy Communities (BEC), Energy Master Plan (EMP), Support Scheme for Renewable Heat (SSRH), with the intended aim of identifying viable projects and facilities to upgrade. These upgrades will include deep retrofitting of facilities, installation of roof and wall insulation, installation of PV panels, new heating systems and control system.

### Energy saving actions to be undertaken in 2020

An tÚdarás is planning to undertake a number of energy audits on buildings to identify existing conditions and energy costs to better inform the design of the proposed refurbishments, to clarify capex and opex costs and ensure that the building design considers all carbon reduction parameters whilst providing a well-designed, comfortable and affordable buildings for our tenants.





Údarás na  
Gaeltachta

# Tuarascáil Bhliantúil Airgeadais 2019

## Annual Financial Report 2019

## Cuimsíonn an Tuarascáil Airgeadais Bhliantúil:

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# Ráiteas um Rialú Inmheánach

## Scóip na Freagrachta

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

Cuireann an fhreagracht seo san áireamh riachtanais an Chóid Chleachtais chun Comhlacthaí Stát a Rialú (2016).

## Aidhm an Chórás Rialithe Inmheánaigh

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

Tá an córas rialithe inmheánaigh, atá de réir na dtreoirlínte a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm san Údarás don bhliaín dar críoch 31 Nollaig 2019 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 huaire in 2019. Ghlac an Coiste Iniúchóireachta agus Riosca leis an bpolasáid bainistiú riosca a leagann síos an próiseas riosca.

## Cumas chun Riosca a láimhseáil

Tá Seirbhís Iniúchóireachta Inmheánaí, a fheidhmíonn de réir an Chód Frámaíochta um Scothcleachtas atá leagtha amach sa Chód Cleachtais chun Comhlacthaí Stát a Rialú, á soláthar don Údarás. Tá feidhm an iriúchta inmheánaigh seachfhoinsithe chuig comhlacht cuntasáiochta neamhspleách. Cuireann obair na Seirbhise sin san áireamh an analís a dhéantar ar rioscaí a d'fhéadfadh dul i gcion ar an eagraíocht agus bunaítear pleannanna bliantúla iniúchóireachta inmheánaí ar an analís sin. Formhuiníonn an Coiste Iniúchóireachta agus Riosca anaills na rioscaí agus na pleannanna iniúchóireachta inmheánaí. Ar a laghad uair amháin sa bhliaín cuireann an tSeirbhís Iniúchóireachta Inmheánaí tuairisc ar fáil don Choiste Iniúchóireachta agus Riosca ar ghníomhaíocht iniúchóireachta inmheánaí. Léiríonn an tuairisc tuairim na Seirbhise ar leordhóthanacht agus éifeachtacht an chórais rialithe 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.

Tá céimeanna tógtha ag an mBord lena chinntíú go bhfuil timpeallacht rialithe oiriúnaigh i bhfeidhm trí:

# 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 the year end 31 December 2019 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 2019. 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 for 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.

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

- Shainú soiléir a dhéanamh ar fhreagrachtaí agus ar chumhachtaí na bainistíochta;
- Nósanna imeacha foirmiúla a bhunú chun monatóireacht a dhéanamh ar ghníomhaíochtaí agus chun sócmhainní na heagraíochta a chosaint;
- Chultúr freagrachta a forbairt ar fud gach leibhéal den eagraíochta.

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

- Chineál, fairsinge agus impleachtaí airgeadais na rioscaí a bhfuil aghaidh le tabhairt ag an gcomhlacht orthu a aithint lena n-áirítear an méid agus na catagóiri a mheasann sé atá inghlachta;
- Mheásúnacht a dhéanamh ar an dóchúlacht go dtarlóidh na rioscaí a aithníodh;
- Oibriú go dlúth leis an Rialtas agus le gníomhairescaí éagsúla chun a chinntíú go bhfuil tuiscint shoileir 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 agus Ealaín (na Gaeltachta Teo), tá céimeanna glactha ag an mBord chun timpeallacht rialaithe oiriúnaigh a chinntí trí:

- bhall a cheapadh ar Bhord an dá fochuideachta;
- chathaoirleach an dá fochuideachta a bheith ag tuairisciú chuig Cathoirleach 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 imeacha riarracháin ar a n-áirítear scaradh dualgas, agus córas tarmligin agus cuntasachta. Áirítear ann ach go háirithe:

- Córás buiséadta cuimsitheach le buiséad bliantúil a chomhaontaíonn agus a athbhreithníonn Bord Údarás na Gaeltachta;
- Athbhreithnithe rialta ag Bord Údarás na Gaeltachta ar thuairisci bliantúla airgeadais agus tréimhsíula a léiríonn feidhmíocht airgeadais in aghaidh réamhaisnésí;
- Spriocanna a shocrú chun feidhmíocht airgeadais agus eile a thomhas;
- Treoirlínite rialaithe infheistíochta caipítil sainithe go soiléir;
- Disciplíní foirmiúla do bhainistíochta tionscadal.

### **Soláthar**

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

- 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 and Ealaín (na Gaeltachta Teo), 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 Seirbhise Iníúchóireachta Inmheánaí, An Choiste Iníúchóireachta agus Riosca a mhaoirsíonn obair na Seirbhise sin, bhainisteoir feidhmmeannacha laistigh d'Údarás na Gaeltachta atá freagrach as forbairt agus cothabháil an chreat oibre rialaithe airgeadais, agus ráitis arna ndéanamh ag an Ard-Reachteaire Cuntas agus Ciste sa litir bhainistíocha, 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 2019.

I mí Dheireadh Fómhair 2019 rinne an Coiste Iníúchóireachta agus Riosca athbhreithniú ar thuarascáil iniúchta inmheánaigh a rinne scrúdú ar na rialuithe inmheánacha a bhí ag feidhmiú in 2019. I mí an Mhárta 2020, rinne an tÚdarás athbhreithniú ar thuarascáil ar ghníomhafochtáil an Choiste Iníúchóireachta agus Riosca agus an Dréachtráiteas ar Rialú Inmheánach ach níor críochnaíodh an síniú deiridh ag an Údarás ar athbhreithniú na rialuithe go dtí Meán Fómhair 2020.

## 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 bhailliu fiacha.

### (2) Soláthar Neamh-Chomhlíontach

I rith 2019, rinneadh caiteachas €200,270 a thabhdú i ndáil le hearráil agus seirbhísí do bheirt soláthróirí áit nár chloigh na nósanna imeachta a leanadh leis na treoiríntí maidir le soláthar. Sa dá chás seo, is tar-rolladh de chonarthaí reatha a bhí i gceist. Reáchtáladh comórtais náisiúnta tairisceana in 2020 i leith ceann de na conarthaí seo. De bhrí, áfach, go raibh impleachtaí ag Covid-19 ar na seirbhísí a bhí á gcur ar fáil ag an dara conraitheoir, ní rabhamar ábalta tairiscintí a lorg don chonradh seo in 2020.

### (3) Bainistiú Togra Caipiteal

I mí na Nollag 2019 cuireadh Bord an Údarás ar an eolas faoi dheacrachtáil a bhain le hoibreacha athchóirithe ar fhoirgneamh dá chuid atá lonnaithe i mBaile Ghib, Co. na Mí. Bhí buiséad de €1.2 milliún ceadaithe ag an mBord don togra. De réir an eolais a bhí ar fáil ag an am bhí caiteachas breise suntasach tabhaithe ar an bhfoirgneamh de bharr oibreacha éigeandála agus riachtanais shainiúla a bhí lorgtha ag an tionóna. De bhun sin agus tar éis an cás a mheas, cheadaigh Bord an Údarás buiséad breise de €2.3 milliún don togra agus tionscnaíodh athbhreithniú tionscadail seachtrach agus inmheánach.

## 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 2019.

In October 2019 the Audit and Risk Committee reviewed an internal audit report which examined the internal controls operating in 2019. In March 2020, the Authority reviewed a report on the activities of the Audit and Risk Committee and the draft Statement on Internal Control but the final sign off by the Authority on the review of controls was not completed until September 2020.

## Internal Control Issues

### (1) Rent Collection

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

### (2) Non-Compliant Procurement

During 2019 expenditure of €200,270 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. A National level tender competition took place in 2020 for one of these contracts, however, Covid 19 impacted on the services provided by the second contract, we were unable to tender for this contract in 2020.

### (3) Capital Project Management

In December 2019 the Board of Údarás na Gaeltachta were informed of difficulties relating to renovation works on one of its buildings located in Baile Ghib, Co. Meath. A budget of €1.2 million had been approved by the Board for the project. According to the information available at the time significant additional expenditure was incurred on the building due to emergency works and specific requirements requested by the tenant. As a result, and having assessed the matter, the Board of Údarás approved an additional budget of €2.3 million for the project and initiated an external and an internal review of the project.

Léirigh na hathbhreithnithe sin gur bhain laigí móra leis an mbealach a raibh bainistiocht á déanamh ar an togra agus ar an leibhéal géilliúlachta do riachtanais soláthar poiblí agus an Creat Bainistíochta um Oibreacha Caipitil. Léiríodh laigí freisin maidir le tuairisciú pras a dhéanamh chuig an mBord.

Rinne an tÚdarás luacháil agus measúnú neamhspleách ar na hoibreacha tógála a bhí curtha i gcrích ar an bhfoirgneamh agus glacadh céimeanna chun a chinntiú nach ndéanfaí aon íocaíocht thar an luach a bhí curtha ar na hoibreacha sin. Níor léiríodh ins na hathbhreithnithe go raibh aon chaillteanas fulaingthe ag an Údarás.

Tá réimse beart curtha i bhfeidhm ag an Údarás ó shin chun an leibhéal rialaithe a bhaineann le bainistiú tograí, bainistiú buiséid, soláthar poiblí, tuairisciú don Bhord, agus riachtanais an Chóid Chaiteachais Phoiblí a fheabhsú. Áirítear i measc na mbeart is suntasaí atá glactha: bunú córas chun athbhreithniú foirmiúil a dhéanamh ar thograí tógála, cloí daingean le riachtanais soláthar poiblí agus leasuithe córasacha ar chórais buiséid, orduite ceannacháin agus measúnú tograí.

Arna shíniú thar ceann an Bhoird



**Anna Ní Ghallachair**

Cathaoirleach

Dáta: 17 Nollaig 2020

Those reviews indicated that there were significant weaknesses in how the project was managed and with the level of compliance with public procurement and the Capital Works Management Framework. They also indicated weaknesses with the prompt reporting to the Board.

An tÚdarás conducted an independent valuation and assessment of the construction works completed on the building and steps were taken to ensure that payments did not exceed the value of those works. The reviews did not indicate that An tÚdarás had suffered any loss.

A range of measures have been implemented by An tÚdarás to improve the level of controls relating to project management, budgets, public procurement, reporting to the Board and adherence to the Public Spending Code. Amongst the most significant measures taken to date are: the setting up of a formal review process of construction projects, strict adherence to public procurement requirements and systematic changes to the budgeting systems, purchase orders and evaluation of projects.

Signed on behalf of the Board

# 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 Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán de réir fhorálacha na nAchtanna um Údarás na Gaeltachta 1979 go 2010, arna leasú ag Acht na Gaeltachta 2012. Ceapann an tAire Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán na comhaltaí boird. Tá aidhmeanna Údarás na Gaeltachta leagtha amach i gCuid 8 go 10 d'Acht 1979 mar atá leasaithé i gCuid 17 agus 18 d'Acht na Gaeltachta 2012. Tá an Bord freagrach as rialachas maith a chinntí agus cuireann sé i bhfeidhm é seo trí chuspóirí agus spriocanna straitéiseacha a shocrú agus cinntí stráitíseacha a thógáil ar gach mír ghnó.

Is é an Príomhfheidhmeannach agus na bainisteoirí sinsearacha atá freagrach as bainistí Údarás na Gaeltachta ó lá go lá. Caithfidh an Príomfheidhmeannach agus na bainisteoirí sinsearacha na treoracha leathan straitéiseacha atá eisithe ag an mBord a leanúint agus cinntí go bhfuil tuiscint shoiléir ag na comhaltaí boird faoi na príomhghnómhaíochtaí a bhaineann leis agus faoi aon mhór riosca a d'fhéadfadh éirí as. Is é an Príomfheidhmeannach an príomhtheagmalaí idir an Bord agus bainistíocht an Údarás.

## Freagrachtaí an Bhoird

Tá Bord Údarás na Gaeltachta freagrach as straitéisí agus polasaithe ginearálta Údarás na Gaeltachta. Ceadaíonn an Bord infheistíochtaí, scéimeanna tacaíochta agus ceannachán nó díolachán maoine a dhéanann an eagraíocht ar mhaithle le forbairt fionraíochta agus cruthú fostáiochta, cur chun cinn na Gaeilge agus an chultúir Ghaelagh, 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 cuntasáiochta 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 leanadh an Bord air ag feidhmiú;
- luaigh ar leanadh caighdeáin chuntasáiochta infheidhmithe, faoi réir aon imeachtaí ábhartha a bheith noctha agus mírithe sna ráitis aigreadais;

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 chinntí 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 chalaois nó aon ghnótháí 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 An tÚdarás 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.

Is é dearcadh an Bhoird ná go dtugann ráitis airgeadais Údarás na Gaeltachta léargas firinneach cóir ar fheidhmíocht airgeadais agus staid airgeadais Údarás na Gaeltachta ag 31 Nollaig 2019.

### Struchtúr an Bhoird

Tá Cathaoirleach agus aon déag gnáthchomhalta, iad ar fad ceaptha ag an Aire Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán.

The Board considers that the financial statements of Údarás na Gaeltachta give a true and fair view of the financial performance and the financial position of Údarás na Gaeltachta at 31 December 2019.

### 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 Cathaoireach/Chairperson	16/01/2018 go/to 15/01/2023
Séamus Cosaí 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 Shúilleabhbáin	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Siobhán Seoighe	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Máire Seosaimhín Breathnach	Gnáthchomhalta/Ordinary member	15/02/2017 go/to 14/02/2019
Cathal Seoige	Gnáthchomhalta/Ordinary member	01/03/2019 go/to 28/02/2021

Rinne an Bord Athbhreithniú seachtrach ar Éifeachtach agus Mheastóireacht Boird in 2018.

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

**An Coiste Iníúchóireachta agus Riosca:** ar a bhfuil cheithre ghnáthchomhalta agus ball amháin neamhspleách. Scrúdaíonn an coiste seo ráitis airgeadais, cúrsáí rialachais chorparáidigh agus bainistíochta riosca, tuairiscí ón bhfeidhm Iníúchóireachta Inmheánaí agus ón Ard-Reachtaile Cuntas agus Ciste, agus obair eile a dhéantar i dtaca leis an eagraíocht agus lena chuid fochuideachtaí.

Féach thíos liosta de bhaill an Choiste Iníúchóireachta agus Riosca a bhí ag feidhmiú in 2019:

Ian Mac Aindriú, Cathaoirleach

Eunan Mac Cuinneagáin

Anna Ní Ghallachair

Mary Uí Chadhain

Caitlín Ní Ghabháin (comhalta seachtrach)

The Board conducted an external Board Effectiveness and Evaluation Review in 2018.

The Board has established 2 committees as follows:

**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.

The members of the 2019 Audit and Risk Committee were as follows:

Ian Mac Aindriú, Chairperson

Eunan Mac Cuinneagáin

Anna Ní Ghallachair

Mary Uí Chadhain

Caitlín Ní Ghabháin (external member)

There were 4 meetings of the Audit and Risk Committee in 2019.

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

Féach thíos liosta de bhaill an Choiste Meastóireachta a bhí ag feidhmiú in 2019:

Anna Ní Ghallachair

Seosamh Ó Laoi

Ní raibh aon chruinniú ag an gcoiste seo le linn 2019.

### Sceideal Freastail, Táillí agus Costais

Tá sceideal freastail na gcruiinnithe Boird agus Coistí do 2019 thíos chomh maith le táillí agus costais a fuair gach comhalta.

**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.

The board members of the 2019 Evaluation committee were as follows:

Anna Ní Ghallachair

Seosamh Ó Laoi

No meetings of this committee were held in 2019.

### Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2019 is set out below including the fees and expenses received by each member.

	An Bord	An Coiste Iníúchóireachta agus Riosca	Táille	Costais Taistil
	Board	Audit and Risk Committee	Fee	Expenses
<b>Lín cruinnithe</b>				
<b>No. of meetings</b>	<b>10</b>	<b>4</b>		
Anna Ní Ghallachair	10	4	---	7,148      Nótá / Note 1
Séamus Cosaí Mac Gearailt	9		7,695	6,433
Ian Mac Aindriú	9	4	7,695	7,694
Eunan Mac Cuinneagáin	10	3	7,695	7,652
Seosamh Ó Laoi	10		7,695	3,095
John Shéamuis Ó Fearraigh	10		7,695	6,674
Seán Mac Congamhna	6		7,695	2,493
Séamus Breathnach	10		7,695	3,582
Mary Uí Chadhain	10	3	2,458	5,388
Debra Uí Shúilleabhadhán	5		---	2,938      Nótá / Note 1
Siobhán Seoighe	10		---	6,844      Nótá / Note 1
Cathal Seoighe	9		6,413	3,811      Nótá / Note 2
Máire Seosaimhín Breathnach	1		---	588      Nótá / Note 1, 3
			<b>62,736</b>	<b>64,340</b>

Baineann na costais seo le costas freastal ar chruinnithe boird, cruiinnithe boird fhochuideachta agus ar chruinnithe agus ar imeachtaí eile ina ról mar comhaltaí an Údarás.

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

**Nótá 1:** Bhí ceathrar ball Boird nach bhfuair táille Boird faoin bprionsabal Duine Amháin, Tuarastal Amháin.

**Note 1:** There were four Board members who did not receive a Board fee under the One Person One Salary principle.

**Nótá 2:** I mbun oifige ón 01 Márta 2019, tréimhse le naoi gcruiinniú.

**Note 2:** In office from 01 March 2019, a period with nine meetings.

**Nótá 3:** I mbun oifige go 14 Feabhra 2019, tréimhse le cruinniú amháin.

**Note 3:** In office until 14 February 2019, a period with one meeting.

**Príomhathruithe Pearsana**

D'éirigh an Stiúrthóir Forbartha Réigiúnaí, Pobail & Pleanála Teanga Tadhg Ó Conghaile as a chuid dualgas an 14/11/2018 agus ceapadh Rónán Mac Con Iomaire sa phost seo ar 04/01/2019.

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

Tá an Bord freagrach as a chinntíú go gcloíonn Údarás na Gaeltachta le riachtanais an Chóid Chleachtais 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:

**Briseadh Síos ar Shochair Ghearrthéarmacha fostaithe**

Ráinse shochair iomlánin fostaithe

**Ó/From Chuig/To**

€60,000 - €70,000  
€70,000 - €80,000  
€80,000 - €90,000  
€90,000 - €100,000  
€100,000 - €110,000  
€110,000 - €120,000  
€120,000 - €130,000  
€130,000 - €140,000  
€140,000 - €150,000

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

**Key Personnel Changes**

The Director of Regional, Community Development and Language Planning, Mr Tadhg Ó Conghaile retired from office on 14/11/2018 and Mr. Rónan Mac Con Iomaire was appointed to this position on 04/01/2019.

**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:

**Employee Short-Term Benefits Breakdown**

Range of total employee benefits

**Líon Fostaithe**

Number of Employees

2019	2018
18	20
11	10
12	12
2	3
7	6
3	2
0	0
1	1
0	0

**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”.

	2019	2018	
	€	€	
Comhairle Airgeadais	7,759	4,713	Financial Advice
Comhairle Dlí	0	0	Legal Advice
Teicneolaíocht Fáisnéise	44,525	7,601	Information Technology
Acmhainní Daonna	18,464	2,241	Human Resources
Forbairt Gnó	24,186	11,685	Business Development
Eile	43,274	37,424	Other
<b>Costas Iomlán Comhairleoireachta</b>	<b>138,208</b>	<b>63,664</b>	<b>Total Consultancy costs</b>

Costais chomhairleoireachta chaipitlithe	32,605	0	Consultancy costs capitalised
Costais chomhairleoireachta muirearaithe do loncam agus Caiteachas agus Cúlchiste loncam Coimeádta.	105,603	63,664	Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves.
<b>Iomlán</b>	<b>138,208</b>	<b>63,664</b>	<b>Total</b>

## Costais Dhlíthiúla agus Socraíochtaí

Níor thabhaigh Údarás na Gaeltachta aon chaiteachas in 2019 i ndáil le costais dhlíthiúla agus socraíochtaí.

### Caiteachas Taistil agus Cothabhála

Déantar caiteachas taistil agus cothabhála a aicmiú mar seo leanas:

	2019	2018	
	€	€	
<b>Baile</b>			<b>Domestic</b>
-Bord*	64,340	53,163	-Board*
-Fostaithe	472,768	316,973	-Employees
<b>Idirnáisiúnta</b>			<b>International</b>
Bord*	0	0	-Board*
Fostaithe	16,792	20,264	-Employees
	<b>553,900</b>	<b>390,400</b>	

\*Baineann €13,868 (2018- €11,087) de seo le taisteal fostaithe tograí Eorpacha atá gearrtha amach ar na tograí ( féach nota 5b)

## Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced “business-as-usual” functions.

	2019	2018	
	€	€	
Financial Advice	7,759	4,713	
Legal Advice	0	0	
Information Technology	44,525	7,601	
Human Resources	18,464	2,241	
Business Development	24,186	11,685	
Other	43,274	37,424	
<b>Total Consultancy costs</b>	<b>138,208</b>	<b>63,664</b>	

## Legal Costs and Settlements

Údarás na Gaeltachta did not incur any expenditure in 2019 in relation to legal costs and settlements.

### Travel and Subsistence expenditure

Travel and subsistence expenditure is categorised as follows:

	2019	2018	
	€	€	
<b>Domestic</b>			
-Board*	64,340	53,163	-Board*
-Employees	472,768	316,973	-Employees
<b>International</b>			
-Board*	0	0	-Board*
-Employees	16,792	20,264	-Employees
<b>Total</b>	<b>553,900</b>	<b>390,400</b>	

\*€13,868 (2018-€11,087) of this relates to expenses of the employees of the European projects that is charged to the projects. (See note 5b)

### Caiteachas Fáilteachais

	2019 €	2018 €	Hospitality Expenditure
Cuimsíonn an cuntas loncaim agus Caiteachais agus Cúlchiste loncaim Coimeádta an caiteachas fáilteachais seo a leanas:			The Income and Expenditure and Retained Revenue Reserves account includes the following hospitality expenditure:
Fáilteachas Foirne	4,478	1,733	Staff Hospitality
Fáilteachas Cliant	9,285	7,460	Client hospitality
<b>lomlán</b>	<b>13,763</b>	<b>9,193</b>	<b>Total</b>

### Ráiteas Comhlíontachta

Tá An Cód Cleachtais chun Comhlachtaí Stáit a Rialú (2016) glactha ag an mBord agus tá gnáthaimh i bhfeidhm chun a chinntí go gcomhlíontar an cód. Chomhlón 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.



**Anna Ní Ghallachair**  
Cathaoirleach



**Seosamh Ó Laoi**  
Comhalta

### 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:** 17 Nollaig 2020

# Tuarascáil le cur faoi bhráid Thithe an Oireachtas

## Údarás na Gaeltachta

### Tuairim ar na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais Údarás na Gaeltachta don bhliain dar chríoch an 31 Nollaig 2019 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
- na nótáí 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, dliteanais agus staid airgeadais Údarás na Gaeltachta amhail an 31 Nollaig 2019 agus ar a hioncam agus ar a caiteachas don bhliain 2019 de réir Chaighdeán Tuairiscithe Airgeadais (CTA)102 - *An Caighdeán Tuairiscithe Airgeadais atá infheidhmithe 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 hIniúchóireacht, arna fhógaírt ag an Eagraíocht Idirnáisiúnta d'Ard-Institiúidí Iniúchóireachta. Déantar cur síos san agusín 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 Chód Eitice na hEagraíochta Idirnáisiúnta d'Ard-Institiúidí Iniúchóireachta.

Measaim go bhfuil an fhianaise iniúchóireachta 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 agusín atá leis an tuarascáil seo ar na freagrachtaí atá orm tuairisciú i leith faisnéis den chineál sin agus ar ábhair ar leith eile lena dtuairiscí trí eisceacht.

### Bainistiú togra caipiteal

Tarraingím aird ar an ráiteas um rialú inmheánach a nochtann laigí sa bhainistíocht agus rialú ar thionscadal caipiteal i mBaile Ghib, Co. na Mí, agus an reímse beart atá churtha i bhfeidhm ag an Údarás chun an leibhéal rialaithe a fheabhsú.



Séamus Mac Cáरthaigh

Ard-Reachteaire Cuntas agus Ciste

Dáta: 21 Nollag 2020

# 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 ending 31 December 2019 as required under the provisions of Section 18 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
- 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 2019 and of its income and expenditure for 2019 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 *Code of Ethics of the International Organisation of Supreme Audit Institutions*.

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, 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.

### Capital Project Management

I refer to the statement on internal control which reveals a management and control frailty in relation to a capital project in Baile Ghib, Co. Meath, and the range of measures implemented by Údarás na Gaeltachta to improve the level of controls.

## Aguisín don tuarascáil

### Freagrachtaí comhaltaí an Bhoird

Mar atá leagtar amach sa ráiteas ríalachais agus tuarascáil bhaill Boird, tá an Bord freaghach as

- na ráitis airgeadais a ullmhú ar an mbealach a fhordaítear faoin alt 18 den Acht um Údarás na Gaeltachta 1979
- a chinntí go dtugann na ráitis léargas fior agus cothrom de réir CTA 102
- rialtacht na n-idirbheart a chinntí
- a mheas cibé an bhfuil úsáid as an mbonn cuntasaíochta gnóthas leantach oiriúnach, agus
- rialú inmheánach a chinneann siad atá riachtanach d'fhoinn ráitis airgeadais a ullmhú atá saor ó mhíráiteas ábhartha, cibé mar thoradh ar chalaos nóláid.

### Freagrachtaí an Ard-Reachtaire 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 Oireachtas.

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

Mar chuid d'iniúchadh a sheoltar de réir na gCaighdeán Idirnáisiúnta maidir le hlíníúchadh, 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 chalaos nóláid 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 iomchú Chun bonn a chur faoi mo thuairim. Tá an riosca a bhaineann le gan míráiteas ábhartha ó chalaos a bhrath níos airde ná ó earráid mar go bhféadfadh claoípháirteachas, brionnú, easnaimh d'aon turas, mífhaisnéis nóláid ar rialú inmheánach a bheith i gceist le calaois.
- Faighim tuiscint ar rialú inmheánach atá ábhartha don iniúchadh d'fhoinn 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 cuntasaíochta agus a réasúnach is atá meastachán chuntasaíochta agus noctuithe 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 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 18 of the Údarás na Gaeltachta Act, 1979 to audit the financial statements of the 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 oriúnach 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 mhíchinnteacht ábhartha ann, éiltear orm aird a tharraingt i mo thuarascáil ar na noctuithe bainteacha sna ráitis airgeadais nó, má tá noctuithe 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 noctuithe 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 easnaimh mhóra sa chóras rialaithe inmheánaigh a athním le linn m'iniúchta.

### 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, éiltear orm faoi na Caighdeán Idirnáisiúnta maidir le hlíníúchadh 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, éiltear 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 bhfeidhmiú. Tuairiscim má fhaighim go bhfuil nithe ábhartha eile ann a bhaineann leis an tslí a ndearnadh gnó poiblí.

Lorgaím fianaise faoi rialtacht na n-idirbheart airgeadais le linn an iniúchta. Tuairiscim 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.

Tuairiscim freisin 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 chuntasáiochta leordhóthanach chun iniúchadh ceart a dhéanamh ar na ráitis airgeadais nó
- mura bhfuil na ráitis airgeadais ag teacht leis na taifid chuntasáiochta.

- 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.

### 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 there are 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 there is any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

I also report by exception if, in my opinion,

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

**Ráiteas Ioncaim agus Caiteachais  
agus Cúlchistí Ioncaim Coiméadta**

don bhliain dar críoch 31 Nollaig 2019

**Statement of Income and  
Expenditure and Retained  
Revenue Reserves**

for the year ended 31 December 2019

	Nótaí	2019 €'000	2018 €'000	
<b>Ioncam:</b>				<b>Income:</b>
Deontais an Oireachtas	2	22,941	20,591	Oireachtas Grants
Ioncam ó Chistí Eile	3	2,767	1,639	Income from Other Funds
Cíosanna ó Mhaoin ar Léas	4	3,818	3,402	Rents from Leased Property
Scéimeanna Fostaíochta agus Sóisialta	5(a)	17,675	16,897	Employment and Social Schemes
Tograí Eorpach Cómhaoinithe	5(b)	382	126	European Co Funded Projects
Ioncam Eile	6	4,749	2,602	Other Income
Farasbarr/(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí	7	1,540	3	Surplus/(Deficit) on Disposal of Assets and Investments
Aisíofaíochtaí Deontas		0	78	Grant Repayments
Maoiniú larchurtha Glan do Phinsin	24(c)	(994)	(1,024)	Net Deferred Funding for Pensions
<b>Iomlán an Ioncaim</b>		<b>52,878</b>	<b>44.314</b>	<b>Total Income</b>
<b>Caiteachas:</b>				<b>Expenditure:</b>
Deontais a Íocadh	8	6,614	5,504	Grants Paid
Ionad Cultúrtha Theach an Phiarsaigh		13	5	Ionad Cultúrtha Theach an Phiarsaigh
Costais Riaracháin	9	7,665	7,327	Administration Costs
Cothabháil agus Bainistiú na Punainne Maoine	10	3,607	2,995	Maintenance and Management of Property Portfolio
Forbairt Teanga, Cultúir agus Pobail	11	6,209	5,176	Language, Culture and Community Development
Costas Iomlán Pinsean	24(a)	3,140	3,204	Total Pension Costs
Scéimeanna Fostaíochta agus Sóisialta	5(a)	17,675	16,897	Employment and Social Schemes
Tograí Eorpach Cómhaoinithe	5(b)	554	126	European Co funded Projects
Dímheas don bhliain		6,736	7,526	Depreciation for the year
Soláthar agus díscríobh infheistíochtaí		(217)	(1,850)	Provisions and write-offs of investments
<b>Iomlán an Chaiteachais</b>		<b>51,996</b>	<b>46,910</b>	<b>Total Expenditure</b>
<b>Farasbarr/(Easnamh) don bhliain</b>		<b>882</b>	<b>(2,596)</b>	<b>Surplus/(Deficit) for the year</b>
Iarmhéis an 1 Eanáir		(308)	92	Balance at 1 January
Aistriú ón /(chuig an) gCuntas Caipítíl	19	1,432	2,196	Transfer from /(to) Capital Account
<b>Iarmhéis an 31 Nollaig 2019</b>		<b>2,006</b>	<b>(308)</b>	<b>Balance at 31 December 2019</b>

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

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

Is cuid de na Ráitis Airgeadais an Ráiteas Sreabhadh Airgid agus na Nótáí 1 go 29 agus Sceideal 1.

The Statement of Cash Flows and Notes 1 to 29 and Schedule 1 form part of the Financial Statements.

Arna shíniú ag:

Anna Ní Ghallachair

Cathaoirleach

Seosamh Ó Laoi

Comhalta

Dáta: 17 Nollaig 2020

**Ráiteas ar Ioncam Cuimsitheach****Statement of Comprehensive Income**

don bhliain dar críoch 31 Nollaig 2019

for the year ended 31 December 2019

Nótaí	2019 €'000	2018 €'000	
(Easnamh)/Farasbarr don bhliain	882	(2,596)	(Deficit)/Surplus for year
Gnóthachan/(Caillteanas) Achtúireach ar Dhliteanais Pinsean	24(b)	(9,933)	Actuarial Gain/(Loss) on Pension Liabilities
Maoiniú larchurtha do Phinsin	24(c)	9,933	Deferred Pension Funding
<b>(Caillteanas)/Gnóthachan</b>		<b>882</b>	<b>Total Recognised (Loss)/Gain for the year</b>
<b>Aitheanta Iomlán don bhliain</b>		<b>(2,596)</b>	

Is i leith gníomhafochtáí leanúnacha atá na suimeanna a thaispeántar faoi ioncam agus Caiteachas.

Is cuid de na Ráitis Airgeadais an Ráiteas Sreibhadh Airgid agus na Nótaí 1 go 29 agus Sceideal 1.

Arna shníú ag:

**Anna Ní Ghallachair**

Cathaoirleach

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

The Statements of Cash Flows and Notes 1 to 29 and Schedule 1 form part of the Financial Statements.

**Seosamh Ó Laoi**

Comhalta

**Dáta:** 17 Nollaig 2020

**Ráiteas Staid Airgeadais**

don bhliain dar críoch 31 Nollaig 2019

**Statement of Financial Position**

for the year ended 31 December 2019

	Nótaí	2019 €'000	2018 €'000	
<b>Sócmhainní Dochta Inláimhsithe:</b>				<b>Tangible Fixed Assets:</b>
Maoin, Gleásra agus Trealamh	14	80,229	79,038	Property, Plant and Equipment
<b>Sócmhainní Dochta Airgeadais:</b>				<b>Financial Fixed Assets:</b>
Infheistíochtaí (Sceideal 1)	15	12,710	12,657	Investments (Schedule 1)
<b>Iomlán na Sócmhainní Dochta</b>		<b>92,939</b>	<b>91,695</b>	<b>Total Fixed Assets</b>
<b>Sócmhainní Reatha:</b>				<b>Current Assets:</b>
Infháltas	16	1,706	1,678	Receivables
Airgead sa bhanc agus ar láimh		812	0	Cash in bank and on hand
		2,518	1,678	
<b>Dliteanais Reatha:</b>				<b>Current Liabilities:</b>
Suimeanna iníochta	17	(3,021)	(2,450)	Payables
Rótharraingt Bhaince		0	(229)	Bank Overdraft
Ioncam larchurtha	18	(896)	0	Deferred Income
		(3,890)	(2,679)	
<b>Sócmhainní/(Dliteanais) Glana Reatha</b>		<b>(1,372)</b>	<b>(1,001)</b>	<b>Net Current Assets/(Liabilities)</b>
<b>Iomlán na Sócmhainní lúide Dliteanais Reatha roimh phinsin</b>		<b>91,567</b>	<b>90,694</b>	<b>Total Assets less Current Liabilities before pensions</b>
Maoiniú larchurtha do Phinsin	24(c)	117,118	108,179	Deferred Pension Funding
Dliteanais Pinsean	24(b)	(117,118)	(108,179)	Pension Liabilities
		0	0	
<b>Sócmhainní Iomlána Lúide Dliteanais Reatha</b>		<b>91,567</b>	<b>90,694</b>	<b>Total Assets less Current Liabilities</b>
Cuntais infhála: Suimeanna a bheidh dlite tar éis bliana		56	47	Accounts Receivable: Amounts falling due after more than one year
<b>Sócmhainní Glana</b>		<b>91,623</b>	<b>90,741</b>	<b>Net Assets</b>
Maoinithe mar seo a leanas				Financed by
Cuntas Caipítíl	19	89,617	91,049	Capital Account
Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coiméadta		2,006	(308)	Statement of Income and Expenditure and Retained Revenue Reserves
		91,623	90,741	

Is cuid de na Ráitis Airgeadais an Ráiteas Sreabhadh Airgid agus na Nótaí 1 go 26 agus Sceideal 1.

The Statement of Cash Flows and Notes 1 to 29 and Schedule 1 form part of the Financial Statements.

Arna shníú ag:

**Seosamh Ó Laoi**

Comhalta

**Dáta:** 17 Nollaig 2020

  
**Anna Ní Ghallachair**

Cathaoirleach

**Ráiteas Sreabhadh Airgid**

don bhliain dár críoch 31 Nollaig 2019

**Statement of Cash Flows**

for the year ended 31 December 2019

	2019 €'000	2018 €'000	
<b>Sreabhadh Airgid Glan ó Ghníomhaíochtaí Oibriúcháin</b>			<b>Net cash flows from Operating Activities</b>
Farasbarr/(Easnamh) don bhliain	882	(2,596)	Surplus/(Deficit) for the year
Dímheas agus Lagú Sócmhainní Dochta	6,736	7,526	Depreciation and impairment of Fixed Assets
Caiteachas Caipitlithe	(335)	(293)	Expenditure Capitalised
Laghdú/(Méadú) in Infháltais	(28)	358	Decrease/(Increase) in Receivables
Méadú/(Laghdú) i Suimeanna Iníochta	571	(385)	Increase/(Decrease) in Payables
Laghdú/(Méadú) in Infháltais	(9)	(17)	Decrease/(Increase) in Receivables:
suimeanna a bheidh dlite tar éis bliana			amounts falling due after more than one year
loncam larchurtha	869	0	Deferred Income
Soláthairtí agus díscriobh infheistíochtaí	(217)	(1,850)	Provisions and write-offs of investments
Ionad Cultúrtha Theach an Phiarsaigh	13	5	Ionad Cultúrtha Theach an Phiarsaigh
(Farasbarr)/Easnamh ar Dhíol Sócmhainní agus			(Surplus)/Deficit on Sale of Assets and Investments
Infheistíochtaí	(1,540)	(3)	
<b>Glan-Insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin</b>	<b>6,942</b>	<b>2,745</b>	<b>Net Cash Inflow from Operating Activities</b>
<b>Sreabhadh Airgid ó Ghníomhaíochtaí Infheistithe</b>			<b>Cash Flow from Investing Activities</b>
Íocaíochtaí le Sócmhainní Dochta a fháil	(7,928)	(3,974)	Payments to acquire Fixed Assets
Íocaíochtaí le Infheistíochtaí a fháil	(875)	(300)	Payments to acquire Investments
Fáltais ó Shócmhainní Dochta agus			
Infheistíochtaí a Dhiúscairt	2,902	1,547	Receipts from the Disposal of Fixed Assets and Investments
<b>Glanchaiteachas Caipitil</b>	<b>(5,901)</b>	<b>(2,727)</b>	<b>Net Capital Expenditure</b>
<b>Méadú/(laghdú) glan in Airgead agus Coibhéisí Airgid</b>	<b>1,041</b>	<b>18</b>	<b>Net increase/(decrease) in Cash and Cash Equivalents</b>
Airgead agus Coibhéisí Airgid an 1 Eanáir	(229)	(247)	Cash and Cash Equivalents at 1 January
Airgead agus Coibhéisí Airgid an 31 Nollaig	812	(229)	Cash and Cash Equivalents at 31 December

Is cuid de na Ráitis Airgeadais an Ráiteas Sreabhadh Airgid agus na Nótáí 1 go 29 agus Sceideal 1.

The Statement of Cash Flows and Notes 1 to 29 and Schedule 1 form part of the Financial Statements.

## Nótaí a ghabhann leis na Ráitis Airgeadais

### 1. Polasaithe Cuntasáiochta

Tá an bunús cuntasáiochta agus na polasaithe cuntasáiochta 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 an 1 Eanáir 1980 faoi phorálacha an Acharta um Údarás na Gaeltachta, 1979 agus tá an ardoifig ionnaithe 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 bunchuspór atá ag polasaí Údarás na Gaeltachta. Déanann an tÚdarás gach iarracht an cuspoir seo a bhaint amach trí fhurbairt fiontraíochta agus tionscnaimh chruthaithe fostáiochta a chothú agus a mhaoiniú, chomh maith le tacáiocht a thabhairt d'imeachtaí pobail, cultúrtha agus teangabhunaithe.

#### (b) Ráiteas Comhlíontachta

Ullmhaíodh ráitis airgeadais Údarás na Gaeltachta don bhlíain dar críoch 31 Nollaig 2019 de réir FRS102, an caighdeán tuairiscithe airgeadais atá infheidhmithe sa Bhreatain agus in Éirinn, eisithe ag an gComhairle Tuairiscithe Cuntasáiochta (FRC) agus mar atá fógartha ag Cuntasóirí Cairete na hÉireann.

#### (c) Bunús Cuntasáiochta

Ullmhaíodh na ráitis airgeadais seo faoi mhodh fabhrainthe cuntasáiochta, seachas mar a léiritear thíos, agus de réir prionsabail chuntasáiochta a nglactar leo go ginearálta faoin gcoinbhinsiún costais stairiúil. Tá na ráitis airgeadais san fhoirm ceadaithe ag an Aire Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán faoi chomhchumarach 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 Oireachtas, Cistí Struchtúrtha an AE agus Aisíocaíochtaí Deontas agus Díbhinní

Comhairítéar na nithe seo ar bhonn fáltas airgid thirim.

#### (e) Deontais Iníochta

Comhairítéar na nithe seo ar bhonn foícaíochtaí airgid thirim.

#### (f) Sochair Fostaithe

Feidhmíonn Údarás na Gaeltachta scéim pinsin le sochar sainithe a mhaoinítear go bliantúil ar bhunús foíca mar a úsáidtear ó airgead atá ar fáil dó, lena n-áirítear airgead a chuireann an Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán ar fáil agus ó rannfoícaíochtaí 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 2019 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 bpínsean agus na socháir phinsin a shaothraíonn na baill foirne sa tréimhse agus léirítear iad mar ghlanchostas, glan ó ranníocaíochtaí foirne a choinníonn an tÚdarás. Aithnítear suim atá comhionann leis an gcostas pinsin mar ioncam sa mhéid is go bhfuil sé infhaighte ar ais, agus go gcuirtear deontais a fhaightear sa bláthain, chun costais phinsean a fóic, ina aghaidh.

Léirítear gnóthachain agus caillteanas achtaíreacha a thagann as dliteanais scéime sa Ráiteas ar ioncam Cuimsitheach agus aithnítear coigeartú comhfheagrach sa tsuim infhaighte ón Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán.

Léiríonn dliteanais pinsean luach láithreach na n-íocaíochtaí pinsean amach anseo atá saothraithe ag an bhfoireann go dáta. Is ionann an maoiniú pinsean iarchurtha agus an bhunsócmhaínn chomhfheagrach a gheofar i dtréimhsí amach anseo ón Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán.

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

### **Socháir Ghearrthéarmacha**

Aithnítear socháir gearr-théarma cosúil le pá saoire mar chostas sa bláthain agus áirítear socháir fabhraithe ag deireadh na bliana san figiúir Iníochta san Ráiteas Staid Airgeadais

### **(g) Sócmhainní Dochta**

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

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

Áirítear talamh ar bhonn costais.

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

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

Is mar seo a leanas atá na rátaí dímheasa:

Maoin	4% sa bláthain
Áiseanna Tionsclaíocha	3% sa bláthain
Innealra, Troscán, agus Trealamh Oifige	10% go 25% sa bláthain
Feithicí Mótair	20% sa bláthain
Innealra agus Trealamh ar Léas	20% sa bláthain

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

## Notes to the Financial Statements (continued)

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

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension 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 Pension 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 Luaité

Níl aon infheistíochtaí luaité ag Údarás na Gaeltachta.

#### Sócmhainní Airgeadais Eile

Déantar sócmhainní airgeadais eile mar infheistíochtaí i scaireanna neamhluaité 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 oibachtúil ar laige, aithnítear caillteanas lagaithe i Ráiteas loncaim agus Caiteachais agus Cúlchistí loncaim Coiméadta don bhláin.

De réir na hachomire i Sceideal 1, tá dhá fhochuideachta faoi úinéireacht an Údarás. 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

Aírítéar na cíosanna ó léasanna oibríocha sna ráitis airgeadais mar a mbíonn siad dlite.

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

### (j) Caipiteal

San áireamh sa chuntas caipítíl tá ioncam a chuirtear i leith cistíú caipítíl agus gach gnóthachan, caillteanas agus athluacháil ar idirbhhearta 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 Tuithe agus ar an Scéim TÚS agus íocann an tÚdarás na costais uile a bhaineann le réachtáil 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 5(a)).

### (l) Infháltas

Aithnítear infháltas ar luach cóir lúide soláthar d'fhiacha amhrasacha. Is soláthar sonrach é an soláthar d'fhiacha amhrasacha agus bunaítear é nuair atá fianaise oibachtúil 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 loncaim agus Caiteachais agus Cúlchistí loncaim Coimeádta.

### (m) Breithiúnais Cuntasáíochta Chritíciúla agus Meastacháin

In ullmhú na ráiteas airgeadais ní mór don bhainistíocht breithiúnais, meastachán 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 iarbhír 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, two 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 the 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 5(a)).

### (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

Deimhnítéar 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 inbhraite 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 loncaim agus Caiteachais agus Cúlchistí loncaim Coiméadta don bliaín.

### 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 ghlánluacha in-aisghabhála. Aithnítear caillteanas lagaithe de bhun na suime a sháraíonn suim ghlánluacha 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 sreibhagh 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 larmharach

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 bhfeisteas 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 bunaítear na soláthairtí seo ar eolas stairiúil nó ar eolas cuí eile, le coigeartú do threochtaí le déanaí nuair is infheidhmithe. Is meastachán 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 iarbhír éagsúil uaidh sin a measadh.

### Dualgas Sochair Scoir

Déantar uasdatú bliantúil bunaithe ar chuínsí reatha eacnamaíocha ar bhuntuiscintí na luachálacha achtúireacha a ndeimhnítéar na suimeanna aitheanta sna ráitis airgeadais ina leith (lena n-áirítear rátaí lascaine, rátaí méadaithe i leibhéal chuitimh amach anseo, rátaí básmaireachta agus rátaí treochta i gcostais cúram sláinte) agus le haghaidh aon athruithe cuí do théarmaí agus coinníollacha na bpleannanna pinsin agus iar-scoir.

Nithe a chuirfeadh as don bhuntuiscint:

- (i) an ráta lascaine, athrú i ráta aisíoc ar bhannaí corporáideach ard chaighdeán.
- (ii) leibhéal 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-offs 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 pension 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 Oireachtas

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

Tá na Deontais Oireachtas a sholáthraíonn an Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt 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 Oireachtas

\*Luaitear an deontas i leith caiteachas Gníomhaíochtaí Reatha de €9.931m (€9.603m-2018) glan ó ranníocafochtaí i leith sochair scoir fostaithe faoin Scéim Aonair arb ionann iad ina n-iomláine agus €51k (€34k -2018). Cuirtear an méid seo ar ais chuig an Roinn Caiteachais Phoiblí agus Athchóirithe.

### 3. Ioncam ó Chistí Eile

Cláir RTI agus T&F Cómhaoinithe ag an AE & an Státhiste (faighte ó Fhiontraíocht Éireann).

Deontas ó Údarás Fhuinneamh InmhARTHANA na hÉireann i leith Caitheachas ar thograí fuinnimh.

Deontas ó Údarás Fhuinneamh InmhARTHANA na hÉireann aisíochta le claint chomhlachtaí do thograí maoinithe acu.

Fáltas ó Chiste John Conor Magee i leith Traenáil Printíseach.

Deontas ó Bhord lascaigh Mhara i leith scéim "FLAGS"

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

Deontas ón Ciste um Athghiniúint agus Forbairt Tuaithe i leith cur i bhfeidhm Pléan Forbartha Tascfhórsa Uíbh Rátháigh

### Fáltas ó Chistí Eile

### 4. Cíosanna ó Mhaoin ar Léas

Cíos comhlán infhaighte ó chlaintchomhlachtaí.

Tá fóirdheontais chíosa de €301,059 (€277,386 -2018) san áireamh i nDeontais a íocadh (Nóta 8).

## Notes to the Financial Statements (continued)

	2019 €'000	2018 €'000	
<b>2. Oireachtas Grants</b>			<b>2. Oireachtas Grants</b>
			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:
Gníomhaíochtaí Reatha*	9,391	9,603	Current Activities
Cláir Forbartha Reatha (Nóta 11)	3,850	3,350	Current Development Programmes (Note 11)
Caiteachas Caipitil agus Deontais do Thionscail	9,700	7,638	Capital Expenditure and Grants to Industry
<b>Iomlán na nDeontas Oireachtas</b>	<b>22,941</b>	<b>20,591</b>	<b>Total Oireachtas Grants</b>
			*The grant for Current Activities of €9.391m (€9.603m-2018) is stated net of Single Pension Scheme employee retirement benefit contributions totalling €51k (€34k-2018). This amount is remitted to the Department of Public Expenditure and Reform.
<b>3. Ioncam ó Chistí Eile</b>			<b>3. Income from Other Funds</b>
Cláir RTI agus T&F Cómhaoinithe ag an AE & an Státhiste (faighte ó Fhiontraíocht Éireann).	855	1,540	EU & Exchequer Co-funded RTI and R&D Programmes (received from Enterprise Ireland).
Deontas ó Údarás Fhuinneamh InmhARTHANA na hÉireann i leith Caitheachas ar thograí fuinnimh.	12	82	Grant from Sustainable Energy Authority of Ireland in respect of Expenditure on energy saving projects.
Deontas ó Údarás Fhuinneamh InmhARTHANA na hÉireann aisíochta le claint chomhlachtaí do thograí maoinithe acu.	(12)	(16)	Grant from Sustainable Energy Authority of Ireland reimbursed to client companies for projects funded by them.
Fáltas ó Chiste John Conor Magee i leith Traenáil Printíseach.	13	13	Receipt from the John Conor Magee Fund in aid of Apprenticeship Training.
Deontas ó Bhord lascaigh Mhara i leith scéim "FLAGS"	129	20	Grant from Bord lascaigh Mhara under the "FLAGS" project.
Deontas ón gCiste um Athghiniúint agus Forbairt Tuaithe i leith caiteachas ar fhoirgnimh.	1,757	0	Grant from the Rural Regeneration and Development Fund (RRDF) in respect of expenditure on buildings
Deontas ón Ciste um Athghiniúint agus Forbairt Tuaithe i leith cur i bhfeidhm Pléan Forbartha Tascfhórsa Uíbh Rátháigh	13	0	Grant from the Rural Regeneration and Development Fund (RRDF) in respect of implementation of the Uíbh Rátháigh Taskforce Development Plan.
<b>Fáltas ó Chistí Eile</b>	<b>2,767</b>	<b>1,639</b>	<b>Receipts from Other Funds</b>
			<b>4. Rents from Leased Property</b>
			Gross rents receivable from client companies.
			Rent subsidy grants amounting to €301,059 (€277,386 - 2018) are included in grants paid to client companies (Note 8).

**5(a). Scéimeanna Fostaíochta agus Sóisialta**

Thar ceann na Roinne Gnóthaí Fostaíochta agus Coimirce Sóisialáí, 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 48 Scéim á reáchtáil ar an meán agus 1,314 fostaithe orthu (2018 -47 Scéim agus 1,114 fostaithe orthu).

**Ioncam ó na scéimeanna:**

Scéimeanna Fostaíochta Pobail  
An Scéim Tionscnamh Jabanna  
Scéimeanna Sóisialta Tuaithe  
Clár Tús

2019	2018
€'000	€'000
6,095	5,723
752	803
8,164	7,608
2,664	2,763
<b>17,675</b>	<b>16,897</b>

**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 & Social Protection.

During the year there were on average 48 Schemes in operation employing 1,314 people (2018-47 Schemes employing 1,114 people).

**Caiteachas ar na scéimeanna:**

Scéimeanna Fostaíochta Pobail  
An Scéim Tionscnamh Jabanna  
Scéimeanna Sóisialta Tuaithe  
Clár Tús

**Income from the schemes:**

Community Employment Schemes
Job Initiative Scheme
Rural Social Scheme
Tús Programme

2019	2018
€'000	€'000
6,095	5,723
752	803
8,164	7,608
2,664	2,763
<b>17,675</b>	<b>16,897</b>

**Expenditure on the schemes:**

Community Employment Schemes
Job Initiative Scheme
Rural Social Scheme
Tús Programme

**5. (b) Tograí Eorpacha Cómhaoinithe**

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

**Ioncam ó na Tograí:**

Atlantic Area  
H2020  
NPA  
North West Europe

2019	2018
€'000	€'000
161	35
127	0
94	91
0	0
<b>382</b>	<b>126</b>

**5. (b) European Co-Funded Projects**

Údarás na Gaeltachta are participating in European Co-Funded Projects under the INTERREG, Atlantic Area, Horizon 2020 & Northern Periphery and Artic programmes.

**Income from the projects :**

Atlantic Area
H2020
NPA
North West Europe

2019	2018
€'000	€'000
190	35
14	0
350	91
0	0
<b>554</b>	<b>126</b>

**Expenditure on the schemes:**

Atlantic Area
H2020
NPA
North West Europe

**Caiteachas ar na scéimeanna:**

Atlantic Area  
H2020  
NPA  
North West Europe

**6. Ioncam Eile**

Díbhinní a Fuarthas  
Táillí a Tuilleadh  
Campaí Samhraidh  
Pleanáil Teanga  
Clár Tacaíochta Breise - Seirbhísí Luathoideachais  
Clár Tacaíochta na nEalaín don Óige  
Eile

2019	2018
€'000	€'000
2,219	163
10	10
330	330
1,400	1,513
480	163
155	113
155	310
<b>4,749</b>	<b>2,602</b>

**6. Other Income**

Dividends received
Fees Earned
Summer Camps
Language Planning
Early-years Support Programme
Youth Arts Support Programme
Other

**Total Other Income**

In 2019, Údarás received a grant of €330,000 from Vote 33, Tourism, Culture, Arts, Gaeltacht, Sport and Media to fund Summer Camps.

**Ionlán Ioncaim Eile**

I 2019, fuair an tÚdarás deontas de €330,000 ó Vóta 33, Turasóireacht, Cultúir, Ealaín, Gaeltachta, Spóirt agus Meán chun Campáí Samhraidh a mhaoiniú.

**Nótaí a ghabhann leis na Ráitis  
Airgeadais (ar lean)**

**Notes to the Financial Statements  
(continued)**

**7. Farasbarr/(Easnamh) ar Dhiúscairt Sócmhainní  
agus Infheistiochtaí**

	<b>2019</b>	<b>2018</b>
	€'000	€'000
Sócmhainní	(37)	220
Infheistiochtaí	1,577	(217)
	<b>1,540</b>	<b>3</b>

**8. Deontais a Íocadh**

Sócmhainní Dochta	1,376	1,590
Fóirdheontais Chíosa	335	288
Fostaíocht	699	451
Oiliúint	1,883	1,648
Taighde agus Forbairt	2,158	1,220
Eile	163	307
<b>Iomlán Deontas a Íocadh</b>	<b>6,614</b>	<b>5,504</b>

**9. Costais Riarcháin**

Táillí agus Costais Chomhaltaí an Údarás	127	109
Tuarastail	5,513	5,508
Taisteal Intíre-Fostaithe	358	316
Taisteal Thar Lear-Fostaithe	17	20
Cíos, rátaí, solas, teas agus cothabháil oifige	357	385
Costais Ghinearálta Oifige	916	705
Suirbhéanna agus Seirbhísí Teicniúla	164	117
Fógraíocht agus Bolscaireacht	152	120
Táille Iniúchta	61	47
	<b>7,665</b>	<b>7,327</b>

**10. Cothabháil agus Bainistiú na  
Punainne Maoine**

Tuarastail	805	828
Costais Taistil agus Feithiclí	68	80
Caiteachas Díreach ar Chothabháil	2,644	2,470
Costais dhíreacha na Rannóige Maoine agus Innealtóireachta	22	41
Soláthar do Dhrochfhiacha	403	(131)
Lúide Costais Riarcháin a bhaineann le Caiteachas ar Shócmhainní Dochta (Nóta 12)	3,942	3,288
	<b>(335)</b>	<b>(293)</b>
	<b>3,607</b>	<b>2,995</b>

**Notes to the Financial Statements  
(continued)**

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

Assets  
Investments

**8. Grants Paid**

Fixed Assets	1,376
Rent Subsidies	335
Employment	699
Training	1,883
Research and Development	2,158
Other	163
<b>Total Grants Paid</b>	<b>6,614</b>
	<b>5,504</b>

**9. Administration Costs**

Údarás Members' Fees and Expenses	127
Salaries	5,513
Domestic Travel-Employees	358
Foreign Travel-Employees	17
Rent, rates, light, heat and office maintenance	357
General Office Expenses	916
Surveys and Technical Services	164
Advertising and Publicity	152
Audit Fee	61
	<b>7,665</b>
	<b>7,327</b>

**10. Maintenance and Management  
of Property Portfolio**

Salaries	805
Travel and Motor Expenses	68
Direct Maintenance Expenditure	2,644
Direct costs of Property and Engineering Division	22
Bad Debts Provision	403
	<b>3,942</b>
	<b>(335)</b>
	<b>3,607</b>
	<b>2,995</b>

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

## 11. Forbairt Teanga, Cultúir agus Pobail

Forbairt Teanga	2,704	2,137	Language Development
Costais Forbartha Pobail	1,143	1,089	Community Development Costs
Deontais Reáchtála do Chomharchumainn	2,239	1,810	Administration Grants for Co-Operatives
Tionscadail Forbartha Pobail	123	140	Community Development Projects
	<b>6,209</b>	<b>5,176</b>	

Cuirtear an Deontas Oireachtas 'Cláir Forbartha Reatha' (Vóta C.7) ar fáil ar an gcoinníoll daingean go n-úsáidtear é chun caiteachas ar fhorbairt teanga, cultúir agus pobail amháin a mhaoiniú (féach Nótá 2 thusa).

## 12. Costais Riaracháin Chaipitlithe

Tá caipitliú déanta ar chaiteachas na Rannóige Maoine agus Innealtóireachta agus é clúdaithe i gcostas na maoine, ionann le 13% de chaiteachas díreach.

## 13. Drochfhiacha

Díscríobhadh drochfhiacha de €9,811 sa bhliain 2019 (€74,610 sa bhliain 2018).

## 11. Language, Culture and Community Development

Forbairt Teanga	2,704	2,137	Language Development
Costais Forbartha Pobail	1,143	1,089	Community Development Costs
Deontais Reáchtála do Chomharchumainn	2,239	1,810	Administration Grants for Co-Operatives
Tionscadail Forbartha Pobail	123	140	Community Development Projects
	<b>6,209</b>	<b>5,176</b>	

The Oireachtas Grant 'Current Development Programmes' (Vote C.7) is provided solely to fund the above expenditure on language, culture and community development (see Note 2 above).

## 12. Administration Costs Capitalised

Property and Engineering Division expenditure is capitalised and included in the cost of properties and amounted to 13% of direct expenditure.

## 13. Bad Debts

Bad debts of €9,811 were written off in 2019 (€74,610 in 2018).

## 14. Maoin, Gléasra agus Trealamh 2019

	Maoin agus Áiseanna Eile Property and Other Facilities	Oibreacha Caipitil Idir Lámha Capital Work in Progress	Sócmhainní Dochta Eile Other Fixed Assets	lomlán Total	14. Property, Plant and Equipment 2019
	€'000	€'000	€'000	€'000	
<b>Costas</b>					<b>Cost</b>
Ar 1 Eanáir	254,894	3,499	6,252	264,645	At 1 January
Breiseanna	96	7,881	286	8,263	Additions
Oibreacha críochnaithe i rith 2019	6,236	(6,236)	0	0	Work completed during 2019
Costas tógála Ionad Cultúrtha Theach an Phiarsaigh		(13)		(13)	Building cost of Ionad Cultúrtha Theach an Phiarsaigh
Diúscairtí	(1,458)	0	(12)	(1,470)	Disposals
<b>Ar 31 Nollaig 2019</b>	<b>259,768</b>	<b>5,131</b>	<b>6,526</b>	<b>271,425</b>	<b>At 31 December 2019</b>
<b>Dímheas</b>					<b>Depreciation</b>
Ar 1 Eanáir	179,532	0	6,075	185,607	At 1 January
Soláthar don bhliain	6,776	0	(40)	6,736	Charge for Year
Diúscairtí	(1,135)	0	(12)	(1,147)	Disposals
<b>Ar 31 Nollaig 2019</b>	<b>185,173</b>	<b>0</b>	<b>6,023</b>	<b>191,196</b>	<b>At 31 December 2019</b>
<b>Glanluach de réir na Leabhar</b>					<b>Net Book Value</b>
<b>Ar 31 Nollaig 2019</b>	<b>74,595</b>	<b>5,131</b>	<b>503</b>	<b>80,229</b>	<b>At 31 December 2019</b>
Ar 1 Eanáir 2019	75,362	3,499	177	79,038	At 1 January 2019

San áireamh i Maoin, Gléasra agus Trealamh tá:

Éadáil Maoine, Gleásra agus Trealmh	<b>€'000</b>	Additions to Property, Plant and Equipment comprise:	<b>€'000</b>
7,928		Property, Plant and Equipment Acquisition	7,928
Caiteachas Caipitlithe	335	Expenditure Capitalised	335
	<b>8,263</b>		<b>8,263</b>

**Nótaí a ghabhann leis na Ráitis  
Airgeadais (ar lean)**

**Notes to the Financial Statements  
(continued)**

**14. Maoin, Gléasra agus  
Trealamh 2018**

	Maoin agus Áiseanna Eile Property and Other Facilities	Oibreacha Caipitil Idir Lámha Capital Work in Progress	Sócmhainní Dochta Eile Other Fixed Assets	lomlán Total	<b>14. Property, Plant and Equipment 2018</b>
	€'000	€'000	€'000	€'000	<b>Cost</b>
<b>Costas</b>					
Ar 1 Eanáir	250,189	5,342	6,211	261,742	At 1 January
Breiseanna	235	3,991	41	4,267	Additions
Oibreacha críochnaithe i rith 2018	5,830	(5,830)	0	0	Work completed during 2019
Costas tógála Ionad Cultúrtha Theach an Phiarsaigh		(5)		(5)	Building cost of Ionad Cultúrtha Theach an Phiarsaigh
Diúscairtí	(1,360)	0	0	(1,360)	Disposals
<b>Ar 31 Nollaig 2018</b>	<b>254,894</b>	<b>3,499</b>	<b>6,252</b>	<b>264,645</b>	<b>At 31 December 2018</b>
<b>Dímheas</b>					<b>Depreciation</b>
Ar 1 Eanáir	172,932	0	5,947	178,879	At 1 January
Soláthar don bhliain	7,398	0	128	7,526	Charge for Year
Diúscairtí	(798)	0	0	(798)	Disposals
<b>Ar 31 Nollaig 2018</b>	<b>179,532</b>	<b>0</b>	<b>6,075</b>	<b>185,607</b>	<b>At 31 December 2018</b>
<b>Glanluach de réir na Leabhar</b>					<b>Net Book Value</b>
<b>Ar 31 Nollaig 2018</b>	<b>75,362</b>	<b>3,499</b>	<b>177</b>	<b>79,038</b>	<b>At 31 December 2018</b>
Ar 1 Eanáir 2018	77,257	5,342	264	82,863	At 1 January 2018

## Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

## Notes to the Financial Statements (continued)

### 15. Sócmhainní Dochta Inláimhsithe

Níl aon infheistíochtaí i scaireanna lúaite ag Údarás na Gaeltachta.

#### Costas

	2019 €'000	2018 €'000
Ar 1 Eanáir	17,112	18,509
Breiseanna	875	300
Diúscairtí	(3,160)	(1,697)
<b>Ar 31 Nollaig</b> (Tá liosta de na hinfheistíochtaí coiméadta ag costas i Scideal 1 de na cuntais)	<b>14,827</b>	<b>17,112</b>

#### Soláthar i gcomhair Athluachála

	2019 €'000	2018 €'000
Ar 1 Eanáir	4,455	7,019
Soláthar don bhliain	(217)	(1,850)
Diúscairtí	(2,121)	(714)
<b>Ar 31 Nollaig *</b>	<b>2,117</b>	<b>4,455</b>

#### Glanluach de réir na Leabhar ar 31 Nollaig\*\*

	2019 €'000	2018 €'000
Ar 1 Eanáir	<b>12,710</b>	<b>12,657</b>

\* Tá an glan-soláthar comhdhéanta d'athluacháil dhearfach de €6,100,813 agus díluacháil de €8,218,259

\*\*Tá 60 Infheistíocht luachálte ag costas lúide bearnú. Tá 3 infheistíocht luachálte go cóir.  
Is é luach iomlán an 60 infheistíocht ná €6.41m agus luach iomlán an 3 infheistíocht ná €6.3m.

### 16. Infháltais

*Suimeanna a bheidh dlite taobh istigh d'aon bhliain*

Féichiúnaithe agus Réamhíocaíochtaí

Fochuideachtaí

Scéimeanna Fostaíochta agus Sóisialta

2019 €'000	2018 €'000
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### 15. Financial Fixed Assets

Údarás na Gaeltachta does not hold any investments in quoted shares.

#### Cost

At 1 January
Acquisitions
Disposals

**At 31 December** (Schedule 1 to the accounts lists investments held at cost)

#### Provision for Revaluation

At 1 January
Charge for year
Disposals

#### At 31 December \*

#### Net Book Value at 31 December \*\*

At 1 January

\* The net provision is made up of a positive revaluation of €6,100,813 and a devaluation of €8,219,259

\*\*60 investments are valued at cost less impairment. 3 investments have been fair valued. The total value of the 60 investments is €6.41m and the total value of the 3 investments is €6.3m.

2019 €'000	2018 €'000
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### 16. Receivables

*Amounts falling due within 1 year*

1,673	1,677
33	1
0	0
<b>1,706</b>	<b>1,678</b>

### 17. Payables

*Amounts falling due within 1 year*

2,568	2,095
3	0
450	355
<b>3,021</b>	<b>2,450</b>

### 17. Iníocaíochtaí

*Suimeanna a bheidh dlite taobh istigh d'aon bhliain*

Creidiúnaithe agus Costais Fhabhráithe

Fochuideachtaí

Scéimeanna Fostaíochta agus Sóisialta

**Nótaí a ghabhann leis na Ráitis  
Airgeadais (ar lean)**

**Notes to the Financial Statements  
(continued)**

**18. Ioncam larchurtha**

Deontas ón gCiste um Athghiniúint agus Forbairt Tuaithe i leith chaiteachas ar fhoirgnimh.

Deontas ón gCiste um Athghiniúint agus Forbairt Tuaithe i leith chur i bhfeidhm Phlean Ghníomhíochta Thascfhórsa Uíbh Ráthraig.

	<b>2019</b>	<b>2018</b>
	€'000	€'000
	707	0
	162	0
	<b>869</b>	<b>0</b>

**18. Deferred Income**

Grant 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 Action Plan for the Uíbh Ráthach Taskforce.

**19. Cuntas Caipítíl**

Fuilleach ar 1 Eanáir

	<b>2019</b>	<b>2019</b>	<b>2018</b>	<b>2018</b>
	€'000	€'000	€'000	€'000
<b>Aistriú ón gCuntas Oibriúcháin:</b>				
An Ciste um Athghiniúint agus Forbairt Tuaithe	1,757		0	
Costas tógála Ionad Cultúrtha Theach an Phiarsaigh	(13)		(5)	
Deontais Stáit a úsáideadh chun Caiteachas Caipítíl a mhaoiniú	4,000		3,750	
Aistriú ón gCuntas Oibríoch i leith chaiteachas caipítíl áirithe	270		40	
Farasbarr /(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí	1,540		3	
Deontais ó Údarás Fhuinneamh Inmharthana na hÉireann i leith chaitheachas ar thográf fuinneamh	0		67	
Aistriú ó fháltais diúscairtí caipítíl go caiteachas reatha	(2,467)		(375)	
	<b>5,087</b>		<b>3,480</b>	
Dímheas ar Shócmhainní Dochta	(6,736)		(7,526)	
Soláthar i gcomhair Athluachála Infheistíochtaí	217		1,850	
	<b>(1,432)</b>		<b>(2,196)</b>	
<b>Fuilleach ar 31 Nollaig</b>	<b>89,617</b>		<b>91,049</b>	Balance at 31 December

**19. Capital Account**

**Balance at 1 January**

**Transfer from the Operating Account:**

Rural Regeneration and Development Fund

Building cost of Ionad Cultúrtha Theach an Phiarsaigh

State Grants used to fund Capital Expenditure

Transfer from Operating Account in respect of certain capital expenditure

Surplus /(Deficit) on Disposals of Assets and Investments

Grant from Sustainable Energy Authority of Ireland in respect of Expenditure on energy saving projects.

Transfer from the proceeds of Capital disposals to Current Expenditure

Depreciation on Fixed Assets

Provision for Revaluation of Investments

## Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

### 20. Gealltanais

#### Caipiteal

€3.5 milliún an luach a bhí ar ghealltanais Caiteachais Caipitil ar aghaidh ar 31 Nollaig 2019.

#### Deontais

Meastar go raibh luach €14.3 milliún ar íocaíochtaí ar aghaidh is dócha a eascróidh ó Ghealltanais Deontais ar 31 Nollaig 2019.

### 21. Dliteanais Theagmhásacha

Bhí roinnt cásanna dlí idir lámha ar an 31 Nollaig 2019 ina raibh na cintí deiridh éiginne. 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 socrutithe conarthacha eile a dhéanamh le gnóthais ina bhfuil Comhaltaí den Bhord fostaithe nó a bhfuil leas eile acu iontu.

Chuir an tÚdarás modhanna imeachta i bhfeidhm de réir na dtreoirínte a d'eisigh an Roinn Airgeadais i leith nochtadh leasanna ag Comhaltaí den Bhord agus chloígh an tÚdarás leis na modhanna sin i rith na bliana.

Faomhadh deontais agus idirbhearta eile nua de €1,382,300 in iomlán in 2019 i dtaca le gnóthais a raibh baint ag comhaltaí den Údarás leo ná a raibh leas acu iontu go díreach nó go hindíreach a nocth siad ag cruinnithe. I measc na gcásanna a bhí ann bhí cinn a raibh comhaltaí den Údarás fostaithe acu nó ag sólathar seirbhise dóibh. Don méid sin, bain 92% le deontais a bhí ceadaithe do fochuideachta atá faoi lán úinéireacht an Údarás. (Deontas ceadaithe do 2019 agus 2020). Chloígh na Comhaltaí sin agus an tÚdarás leis na treoirlínte 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 ghlaic na Comhaltaí sin páirt ná níor fhreastail siad ar aon phlé boird a bhain leis an ábhar.

### 23. Stádas Cánoch

Forálann Alt 227 den Acht Comhdhlúite Cánochá, 1997go bhfuil an tÚdarás díolmaíthe ó chánacha ar gach ioncam taobh amuigh d'ús taisce a mbíonn cáin choinneála ar ús taisce (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 2019 amounted to €3.5 million.

#### Grants

It is estimated that future payments likely to arise from Grant Commitments amounted to €14.3 million at 31 December 2019.

### 21. Contingent Liabilities

At 31st December 2019 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 Finance 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 €1,382,300 were approved in 2019 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. Of that amount, 92% related to grants approved to a wholly owned subsidiary of Údarás. (Grant approval for 2019 and 2020). 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 Pinsin

#### (a) Anailís ar Chostas Iomlán Pinsin a muirearaithe ar Chaiteachas

Costas Seirbhise Reatha	1,439	1,475
Ús ar Dhlikeanais na Scéime Pinsin	1,974	1,998
Ranníocaíochtaí ó Fhostaithe - Gnáth Scéim Pinsean	(222)	(235)
Ranníocaíochtaí ó Fhostaithe - scéim aonaor	(51)	(34)

#### (b) Athrú i nGlan-Dliteanas na Scéime Pinsin i rith na bliana airgeadais

Glan-Dliteanas Pinsin ag 1 Eanáir	(108,179)	(109,501)
Costas Seirbhise Reatha	(1,439)	(1,475)
Pinsin a fócadh i rith na bliana	4,407	4,497
Athruithe sna buntuisintí	(9,250)	2,421
Ús ar Dhlikeanais na Scéime Pinsin	(1,974)	(1,998)
Gnóthachain/(caillteanais) ó thaithí	(683)	(2,123)
Glan-Dliteanas Pinsin ag 31 Nollaig	<b>(117,118)</b>	<b>(108,179)</b>

#### (c) Maoiniú larchurtha do Phinsin

Aithníonn Údarás na Gaeltachta na suimeanna seo mar shócmhaínn atá comhfheagrach don dliteanas larchurtha neamh-mhaoinithe do phinsin ar bhunús an tacair buntuisintí 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 pinsin seirbhise 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 larchurtha Glan do Phinsin sa Raitéas loncaim agus Caiteachais agus Cúlchistí loncam Coiméadta mar seo a leanas:

Maoiniú infhaighte i leith chostas pinsin na bliana reatha

Deontas Stáit a úsáideadh chun Pinsinéirí a fóc

Ba í an tsócmhaínn mhaoinithe larchurtha do phinsin amhail ar 31 Nollaig 2019ná €117 milliún (2018: €108 milliún).

	<b>2019</b>	<b>2018</b>
	€'000	€'000
	3,413	3,473
	(4,407)	(4,497)
	(944)	(1,024)

## Notes to the Financial Statements (continued)

### 24. Pension Scheme

#### (a) Analysis of Total Pension Costs charged to Expenditure

Costas Seirbhise Reatha	1,439	1,475
Ús ar Dhlikeanais na Scéime Pinsin	1,974	1,998
Ranníocaíochtaí ó Fhostaithe - Gnáth Scéim Pinsean	(222)	(235)
Ranníocaíochtaí ó Fhostaithe - scéim aonaor	(51)	(34)
	<b>3,140</b>	<b>3,204</b>

#### (b) Movement in Net Pension Liability during the financial year

Net pension Liability at 1 January	(108,179)	(109,501)
Current Service Cost	(1,439)	(1,475)
Pensions paid during the year	4,407	4,497
Changes in assumptions	(9,250)	2,421
Interest on Pension Scheme Liabilities	(1,974)	(1,998)
Experience gain/(loss)	(683)	(2,123)
Net Pension Liability at 31 December	<b>(117,118)</b>	<b>(108,179)</b>

#### (c) Deferred Funding for Pensions

Údarás na Gaeltachta recognises these amounts as an asset corresponding to the unfunded deferred liability for pensions 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 pensions 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 Pensions recognised in the Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

	<b>2019</b>	<b>2018</b>
	€'000	€'000
	3,413	3,473
	(4,407)	(4,497)
	(944)	(1,024)

Funding recoverable in respect of current year pension costs

State Grant applied to pay Pensioners

The deferred funding asset for pensions as at 31 December 2019 amounted to €117 million (2018: €108 million).

## Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

(d) Stair Oibleagáidí Sochar Sainithe

	2019	2018	2017	
Oibleagáidí sochar sainithe (€'000)	117,118	108,179	109,501	Defined benefit obligations (€'000)
(Gnóthachain)/Caillteanas ó thaithí Dhliteanais na Scéime (€'000)	683	2,123	(1,455)	Experience (Gains)/Losses on Scheme Liabilities (€'000)
Céadán de luach láithreach Dhliteanais na Scéime	0.60%	2.0%	(1.30%)	Percentage of the present value of Scheme Liabilities
Ba é an caillteanas carnach achtúireach a aithníodh sa Ráiteas Ioncaim Chuimsithigh ná €25,495,000				The cumulative actuarial loss recognised in the Statement of Comprehensive Income amounted to €25,495,000

### (e) Cur Síos Ginearálta ar an Scéim

Is socrú sochar sainithe tuarastail deiridh é an Scéim Pinsin le sochair agus ranníocaíochtaí de réir rialachán na "samhla" reatha de scéim na seirbhise poiblí. Soláthraíonn an scéim pinsin (aochú do gach bliain seirbhise) aisce nó cnapsuim (trí ochtú do gach bliain seirbhise) agus pinsean céile agus leanáí. 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 pinsin in fócaíocht (agus iarchurtha) de réir ghnáthbhoilsciú tuarastail ghinearálta na seirbhise poiblí.

Tá an luacháil a úsáidtear do nochtadh faisnéise FRS 102 bunaithe ar luacháil iomlán achtúireach ag 31 Nollaig 2019.

*Ba iad na príomhbhoinn tuisceana achtúireacha ná:*

#### Modh Luachála

- Ráta Lascaine
- Ráta Boilscithe
- Ráta Ardaithe Tuarastail
- Ráta Ardaithe Íocaíochtaí Pinsin

Tá an mhortlaíocht bunaithe ar an bhfeabhas san ionchas saoil thar am ionas go mbraitheadh ionchas saoil ag am scoir ar an mbliaín a shlánaíonn ball an aois scoir (aois 65). Taispeánann an tábla thíos ionchas saoil baill aois 65 agus aois 45.

- Ball d'aois 65 (ionchas saoil reatha i mblianta)
- Ball d'aois 45 (ionchas saoil ag aois 65 i mblianta)

## Notes to the Financial Statements (continued)

(d) History of Defined Benefit Obligations

### (e) General Description of the Scheme

The Pension Scheme is a defined benefit final salary pension arrangement with benefits and contributions defined by reference to current "model" public sector scheme regulations. The scheme provides a pension (one eightieth per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's pensions. 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. Pensions 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 2019.

*The principal actuarial assumptions were as follows:*

	2019	2018	Valuation Method
	1.10%	1.85%	Discount Rate
	1.35%	1.55%	Inflation Rate
	2.85%	3.05%	Rate of Increase in Salaries
	2.35%	2.55%	Rate of Increase in Pensions in Payment

The mortality basis adopted allows for improvements in life expectancy over time, so that life expectancy at retirement will depend on the year in which a member attains retirement age (age 65). The table below shows the life expectancy for members ages 65 and age 45.

	2019	2018	
Ball d'aois 65 (ionchas saoil reatha i mblianta)	22.9	22.7	Member age 65 (Current life expectancy in years)
Ball d'aois 45 (ionchas saoil ag aois 65 i mblianta)	25	25	Member age 45 (Life expectancy at age 65 in years)

## Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

### 25. Luach Saothair

#### (a) Comhionlánú Sochair Fostaithe

Sochair gearr-théarmach foirne  
PRSI Fostóra  
Costais sochair scor

Is é an meánlín daoine buan a d'fhostaigh an tÚdarás sa bhliain airgeadais ná 89 (2018 - 88)

#### Ranníocaíocht Aoisliúntais Bhreise

I rith 2019 rinneadh asbhaintí €266,674 (2018 - €298,783) a bhain le pinsean ón bhfoireann agus íocadh an tsuim sin leis an Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spórt agus Meán.

#### (b) Sochair Ghearr-théarmacha

Pá Bunúsach

#### (c) Sochair um Fhoirceannadh

Ní raibh aon chaiteachas ag Údarás na Gaeltachta i leith shochair um fhoirceannadh in 2019.

#### (d) Pearsanra Bainistíochta Bunriachtanach

Is iad an pearsanra bainistíochta bunriachtanach in Údarás na Gaeltachta ná baill an Bhoird, an Príomhfeidhmeannach, an Stiúrthóir Seirbhísí Corparáideacha, an Stiúrthóir Fiontraíochta, Fostaíochta, Maoine agus Innealtóireachta agus an Stiúrthóir Forbartha Réigiúnaí, Pobail & Pleanála Teanga. Is mar seo a leanas atá luach iomlán na sochar fostaithe don phearsanra bainistíochta bunriachtanach:

Tuarastal

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 pinsin Údarás na Gaeltachta agus ní théann a dteidlíocht thar théarmaí na scéime pinsin seirbhíse poiblí.

	2019	2018
	€'000	€'000
Sochair gearr-théarmach foirne	5,755	5,739
PRSI Fostóra	614	591
Costais sochair scor	3,140	3,238
	<b>9,509</b>	<b>9,568</b>

## Notes to the Financial Statements (continued)

### 25. Remuneration

#### (a) Aggregate Employee Benefits

Staff short-term benefits  
Employer's PRSI  
Retirement benefit costs

The average number of permanent persons employed by an tÚdarás in the financial year was 89 (2018 - 88)

#### Additional Superannuation Contributions

During 2019 €266,674 (2018 - €298,783) additional superannuation contributions were deducted from staff and paid over to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

	2019	2018
	€'000	€'000
Sochair gearr-théarmach	5,755	5,739
	<b>5,755</b>	<b>5,739</b>

#### (b) Short -Term Benefits

Basic Pay

#### (c) Termination Benefits

Údarás na Gaeltachta had no expense in relation to termination benefits in 2019.

#### (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:

	2019	2018
	€'000	€'000
Tuarastal	533,987	457,684
	<b>533,987</b>	<b>457,684</b>

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

## Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

### (e) Tuarastal agus Sochair an Phríomhfeidhmeannaigh

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

Tuarastal PF

Tá an Príomhfeidhmeannach mar bhall de scéim pinsin Údarás na Gaeltachta agus ní théann a theidlíocht thar théarmaí na scéime pinsin seirbhísé poiblí. Níl luach na sochar scor a tuilleadh san áireamh sa mhéid thusa.

Is é tuarastal bliantúil an Phríomhfeidhmeannaigh, de réir a chonradh fostaíochta ná €139,628. I mí Aibreán 2019, de thoradh ar bhotún riarracháin, ardaíodh a thuarastal trí dhearmad agus níor tugadh é seo faoi deara go dtí mí Iúil 2020. Tá an ró-íocaíocht de €8,500 thar thréimhse sé mhí dhéag ceartaithe trí laghdú a dhéanamh ar a shaoire bhliantúil i gcomhréir le Ciorclán 07/2018.

### 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.

Cíos a Fuarthas i leith Áitribh

Deontais a Íocadh

Conarthaí i gcomhair Seirbhísí a Fuarthas

Cíos a Fuarthas i leith Áitribh

Deontais a Íocadh

Conarthaí i gcomhair Seirbhísí a Fuarthas

### 27. Fígiúirí Comparáideacha

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

	2019	2018
	€'000	€'000
Tuarastal PF	145,973	134,307
	<b>145,973</b>	<b>134,307</b>

## Notes to the Financial Statements (continued)

### (e) Chief Executive Officer Salary and Benefits

The CEO renumeration package for the financial period was as follows:

CEO Salary

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

The CEO's annual salary under his contract of employment is €139,628. In April 2019, due to an administrative error his salary was increased in error and this was not detected until July 2020. The overpayment of €8,500 over a 16 month period has been rectified through a reduction in the CEO's annual leave entitlement in accordance with Circular 07/2018.

### 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

	2019	2018	
	€'000	€'000	
Rents from Premises Received	93,280	59,815	
Grants Paid	1,142,143	1,067,167	
Contracts for Services Received	40,355	84,330	

#### Comhchuideachtaí Associate Companies

	2019	2018	
	€'000	€'000	
Rents from Premises Received	154,211	207,160	
Grants Paid	84,429	131,728	
Contracts for Services Received	586	0	

### 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.

Tuigean an Bord gur imeacht ollmhór é an paindéim COVID-19 atá tarlaithe ón dáta tuarascála. Tá an Bord ag tógáil an éigeandáil seo dáiríre agus tá siad ag monatóireacht an chás, in éineacht leis an mbainistíocht, ar bhonn leanúnach. Tá gnó Údarás na Gaeltachta ag dul ar aghaidh, le modhanna i bhfeidhm leis an foireann agus na claint atá ag Údarás na Gaeltachta a choinneáil slán. Tá an foireann ag obair as baile agus tá seirbhísí ag dul ar aghaidh. Go dáta tá na hoibreacha agus formhór na gníomhaíochtaí á gcur ar fáil cé go bhfuil muid ag dul in oiriúint leis na bealaigh difriúla ina bhfuil an gnó á sheachadadh. Cé nach bhfuil Údarás na Gaeltachta ábalta a mheas an tionchar a bhéas ag COVID-19 ar a shruth airgid, tá gníomhaíochtaí agus oibríochtaí Údarás na Gaeltachta á monatóireacht go grinn agus cuirtear réamhaisnéis sruth airgid ar fáil go rialta don Bhord agus do ár máthar roinn, An Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán.

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

### 29. Ceadú na Ráiteas Airgeadais

Cheadaigh Bord Údarás na Gaeltachta na ráitis airgeadais ar 4 Márta 2020.

## 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. The Board recognises that the COVID-19 pandemic is a significant event which has occurred since the reporting date. The Board is taking the situation seriously and is monitoring the situation, in conjunction with management, on an ongoing basis. The business continues to operate with measures in place to protect staff and Údarás na Gaeltachta clients. Staff are working remotely and services continue to be provided. To date, the operations and most of the entity's activities are being maintained while adjusting to the different way in which the business is being delivered. While Údarás na Gaeltachta is unable to reliably predict the impact of COVID-19 on its cash flows, the performance and operations of Údarás na Gaeltachta are being monitored closely and regular cash flow forecasts are provided to the Board and to our parent department, the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

**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. Approval of the Financial Statements

The financial statements were approved by the Board of Údarás na Gaeltachta on 4 March 2020.

**SCEIDEAL 1****SCHEDULE 1**

Ainm  Name	Costas  Cost	Scaireanna/Shares Luach Ainmniúil/Nominal Value	
		Gnáthscaireanna  Ordinary Shares	Scaireanna Tosaíochta  Preference Shares
		€	€
<b>Fochuideachtaí atá faoi úinéireacht an Údarás</b> Subsidiary companies under Údarás ownership			
1. Muintearas Teo	3	3	----
2. Ealaín (na Gaeltachta) Teo	2,158,013	2,153,375	----
<b>Comhchuideachtaí ina bhfuil idir 20% agus 50% de na gnáthscaireanna ag an Údarás</b> Associate companies in which An tÚdarás has between 20% and 50% of ordinary shares			
3. Eo Teo	31,744	31,744	----
4. Aerphort Idirnáisiúnta Dhún na nGall Teo	622,172	248,605	----
5. Chillchiarán Éisc Teo	25,395	25,395	----
6. Studio Solas Teo	600,000	200,000	400,000
7. Bradán Beo Teo	249,964	225,000	----
8. Westire Technology Ltd	250,000	60	----
<b>Cuideachtaí ina bhfuil níos lú ná 20% de na gnáthscaireanna ag an Údarás</b> Companies in which An tÚdarás has less than 20% of ordinary shares			
9. Kerry Airport plc	31,743	20,155	----
10. Galf Corca Dhuibhne CPT	200,001	21,105	200,000
11. Cóin agus Abhlanna Éireannach Teo	250,000	50,000	200,000
12. Proxy Biomedical Ltd	250,003	1	250,000
13. Mara Beo Teo	63,487	63,487	----
14. Forbairt Eolaíocht Teo	97,500	8	60,000
15. Sláinte Eol Teo	175,000	11	125,000
16. Docdaingean Teo	50,000	210	----
17. Fiontar Bia Chonamara Teo	225,000	600	175,000
18. Mint Tek Ciorcaid Teo	60,000	114	60,000
19. Novelplast Ireland Ltd	250,000	143	125,000
20. Seirbhísí Cábla Teo	75,000	8	----
<b>Infheistíocht nach gnáthscaireanna iad</b> Non-equity investments	9,161,882		7,919,044

**An Costas Iomlán/Total Cost****14,826,907**

**SCEIDEAL 1 (ar lean)**

Is le hÚdarás na Gaeltachta 100% de na scaireanna i Muintearas Teo agus Ealaín na Gaeltachta Teo. 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 Chomhairle Ealaón é Ealaín na Gaeltachta Teo. Cuireann sé chun cinn forbairt na n-ealaín traidisiúnta agus comhaimseartha sa Ghaeltacht. Tá an infheistíocht sna fochuideachtaí iompartha ag luach cóir. Leis seo tá achoimre de na Ráitis Ioncam agus Caiteachas agus Ráitis Stáid Airgeadais na n-aonán seo.

**SCHEDULE 1 (Continued)**

Údarás na Gaeltachta owns 100% of the shares in Muintearas Teo and Ealaín na Gaeltachta Teo. 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. 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**

	<b>2019</b> <b>€'000</b>	<b>2018</b> <b>€'000</b>	<b>Muintearas Teo</b>
<b>Cuntas Brabús agus Caillteanais</b>			<b>Profit and Loss Account</b>
Ioncam	2,407	2,162	Income
Caiteachas	2,341	2,129	Expenditure
Farasbarr/(Easnamh)	66	33	Surplus/(Deficit)
<b>Clár Comhardaithe</b>			<b>Balance Sheet</b>
Sócmhainní Dochta	11	41	Fixed Assets
Sócmhainní Reatha	390	242	Current Assets
	401	283	
Dliteannais Reatha	576	513	Current Liabilities
Dliteannais Fád Téarmach	0	8	Long Term Liabilities
	576	521	
<b>Sócmhainní Glana</b>	(175)	(238)	<b>Net Assets</b>

**Ealaín na Gaeltachta Teo**

	<b>2019</b> <b>€'000</b>	<b>2018</b> <b>€'000</b>	<b>Ealaín na Gaeltachta Teo</b>
<b>Cuntas Brabús agus Caillteanais</b>			<b>Profit and Loss Account</b>
Ioncam	981	791	Income
Caiteachas	981	791	Expenditure
Farasbarr/(Easnamh)	0	0	Surplus/(Deficit)
<b>Clár Comhardaithe</b>			<b>Balance Sheet</b>
Sócmhainní Dochta	1	0	Fixed Assets
Sócmhainní Reatha	618	563	Current Assets
	619	563	
Dliteannais Reatha	591	535	Current Liabilities
Dliteannais Fád Téarmach	0	0	Long Term Liabilities
	591	535	
<b>Sócmhainní Glana</b>	<b>28</b>	<b>28</b>	<b>Net Assets</b>

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Údarás na  
Gaeltachta

