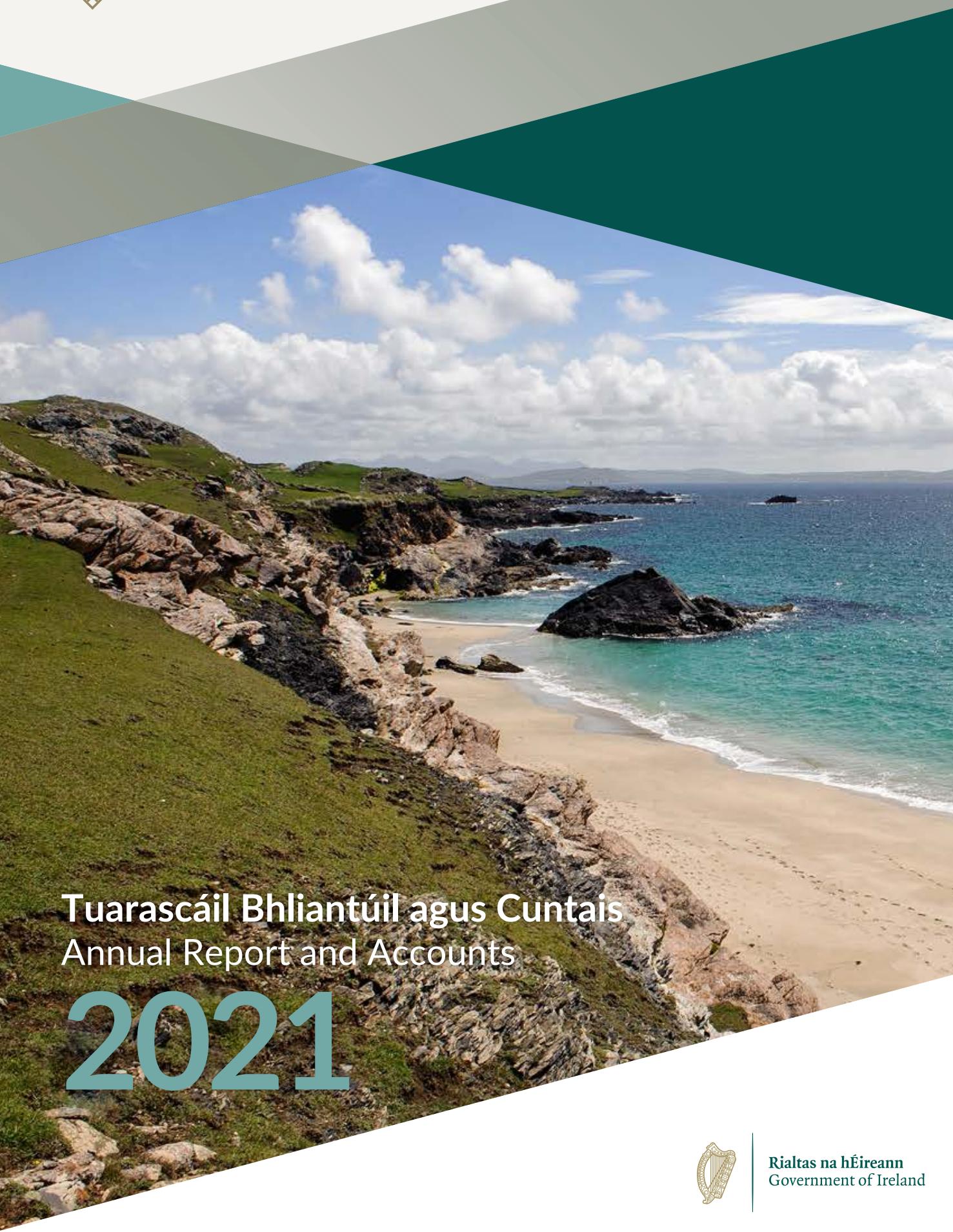




Údarás na  
Gaeltachta



Tuarascáil Bhliantúil agus Cuntais  
Annual Report and Accounts

2021



Rialtas na hÉireann  
Government of Ireland

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## Tuarascáil Bhliantúil 2021

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 2021 á dtíolacadh ag Údarás na Gaeltachta.

## Annual Report 2021

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 2021 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 Chiarráí 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 tacú leis na pobail.

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.

### An Ghaeltacht



## 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 support 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

Bunaíthe in 1980 cuireann an Rialtas maoiniú ar fáil d'Údarás na Gaeltachta, údarás forbartha réigiúnaí, chun forbairt theangeolaíoch, chultúrtha, shóisialta, fhisiciúil agus gheilleagrach na Gaeltachta a chur chun cinn. Is é neartú agus buanú na Gaeilge mar phríomhtheanga phobail na Gaeltachta, le cois í a thabhairt mar oidhreacht don chéad ghlúin eile, an bunchuspóir atá le polasaí Údarás na Gaeltachta. Déanann an tÚdarás gach iarracht an cuspóir sin a bhaint amach trí fhobairt fiontraíochta agus tionscnamh 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 Pleanála

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



## Údarás na Gaeltachta

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

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

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

## Bord Údarás na Gaeltachta

### The Board



**Anna Ní Ghallachair**  
An Cathaoirleach/Chairperson



John Shéamuis Ó Fearraigh



Mary Uí Chadhain



Debra Ní Shúilleabhaín



Séamus Breathnach



Seán Mac Congamhna



Séamus Mac Gearailt



Ian Mac Aindriú



Eunan Mac Cuinneagáin



Seosamh Ó Laoi



Siobhán Seoighe



Cathal Seoighe



Gobnait Ní Mhuimhneacháin

## Bord an Údarás

Tá 12 chomhalta, an Cathaoirleach san áireamh, ar Bhord Údarás na Gaeltachta. Ceapann an tAire Turasóireachta, Cultúir, Ealaón, Gaeltacht, Spóirt agus Meán na comhaltaí boird ar feadh tréimhse nach faide ná cúig bliana, cígear díobh ar ainmniúchán ó údarás áitiúla a bhfuil Gaeltacht ina gceantar feidhme. Tá Bord Údarás na Gaeltachta freagrach as straitéisí agus polasaithe ginearálta Údarás na Gaeltachta. Ceadaónn an Bord infheistíochtaí, scéimeanna tacáiochta, agus ceannachán nó díolachán maoine a dhéanann an eagraíocht ar mhaithe le forbairt fiontraíochta agus cruthú fostáiochta, cur chun cinn na Gaeilge agus an chultúr Ghaelaigh, chomh maith le forbairt phobail na Gaeltachta.

### Comhaltaí an Údarás in 2021:

Bhí 9 gCruinníú Boird san iomlán ann in 2021. Seo a leanas an tinreabh:

#### An Cathaoirleach

Anna Ní Ghallachair	9	(Nóta 1)
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#### Gnáthchomhaltaí

John Shéamuis Ó Fearraigh	9	(Nóta 1)
Mary Uí Chadhain	9	(Nóta 1)
Debra Ní Shúilleabhaín	8	(Nóta 1)
Séamus Breathnach	7	(Nóta 1)
Seán Mac Congamhna	3	(Nóta 1)
Séamus Mac Gearailt	7	(Nóta 1)
Ian Mac Aindriú	6	(Nóta 1)
Eunan Mac Cuinneagáin	9	(Nóta 1)
Seosamh Ó Laoi	9	(Nóta 1)
Siobhán Seoighe	8	(Nóta 1)
Cathal Seoighe	1	(Nóta 2)
Gobnait Ní Mhuimhneacháin	6	(Nóta 2)

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

**Nóta 2:** Bhí an comhalta Cathal Seoighe i mbun oifige go dtí 28ú Feabhra 2021 agus an comhalta Gobnait Ní Mhuimhneacháin i mbun oifige ón 1ú Mártá 2021.

**Tinreabh:** Níl san áireamh sa tinreabh thusa ach Cruinnithe Boird. Níl cruinnithe coistí mar atá sonraithe thíos san áireamh.

#### An Coiste Meastóireachta

Is coiste reachtúil é seo a dhéanann meastóireacht ar thionscadail mhóra agus a chuireann moltáí chuig an mBord. Ní raibh aon chruiinníú ag an gcoiste seo le linn 2021. Ar an gcoiste sin ó achtaíodh Acht na Gaeltachta, 2012, tá an Cathaoirleach, comhalta boird agus an Príomhfheidhmeannach mar aon le hionadaí an ceann ón Roinn Turasóireachta, Cultúir, Ealaón, Gaeltacht, Spóirt agus Meán, ón nGníomháireacht 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 2021:

There were a total of 9 Board Meetings in 2021. The following is the attendance:

#### Chairperson

Anna Ní Ghallachair	9	(Note 1)
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#### Ordinary Members

John Shéamuis Ó Fearraigh	9	(Note 1)
Mary Uí Chadhain	9	(Note 1)
Debra Ní Shúilleabhaín	8	(Note 1)
Séamus Breathnach	7	(Note 1)
Seán Mac Congamhna	3	(Note 1)
Séamus Mac Gearailt	7	(Note 1)
Ian Mac Aindriú	6	(Note 1)
Eunan Mac Cuinneagáin	9	(Note 1)
Seosamh Ó Laoi	9	(Note 1)
Siobhán Seoighe	8	(Note 1)
Cathal Seoighe	1	(Note 2)
Gobnait Ní Mhuimhneacháin	6	(Note 2)

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

**Note 2:** Cathal Seoighe's term ended on February 28th, 2021, and Gobnait Ní Mhuimhneacháin term of office commenced on March 1st, 2021.

**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 2021. Since the enactment of the Gaeltacht Act 2012, membership comprises the Chairperson, one board member and the Chief Executive as well as one representative each from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, from the Industrial Development Authority (IDA Ireland) and from Enterprise Ireland.

**An Coiste Iniúchóireachta agus Riosca**

De réir An Chóid Chleachtais chun Comhlachtaí Stáit a Rialú, tá Coiste Iniúchóireachta agus Riosca ag Údarás na Gaeltachta. Scrúdaíonn an coiste seo ráitis airgeadais, cúrsai rialachais chorparáidigh agus bainistíochta riosca, tuairiscí ón bhfeidhm Iniúchóireachta Inmhéánaí 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 Iniúchóireachta agus Riosca a bhí ag feidhmiú in 2021:

**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 Chadhair,** Gnáthchomhalta d'Údarás na Gaeltachta.

**Caitlín Ní Ghabháin,** Ball Seachtrach.

Bhí ceithre chruinníú ag an gCoiste Iniúchóireachta agus Riosca le linn 2021.

**Audit and Risk Committee**

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

The members of the Audit and Risk Committee in 2021 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 Chadhair,** Ordinary Member of Údarás na Gaeltachta.

**Caitlín Nic Ghabháin,** External Committee Member.

The Audit and Risk Committee met four times during 2021.

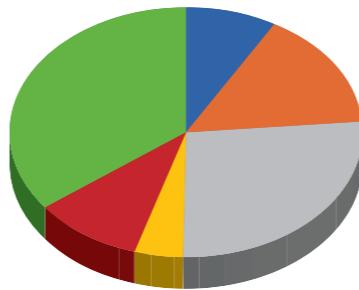
**Struchtúr Bainistíochta/Management Structure**

## Forbhreathnú/Overview

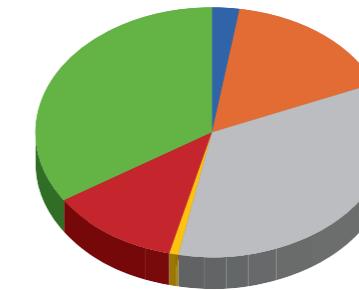
FOSTAÍOCHT I DTIONSCADAIL A FUAIR CÚNAMH EMPLOYMENT IN ASSISTED BUSINESSES	2017	2018	2019	2020	2021
<b>Fostaíocht Choibhéiseach Lánaimseartha</b> Full-time Equivalent Employment	7,503	7,625	7,844	7,363	7,809
<b>Fostaíocht Shéasúrach agus Pháirtaimseartha Eile</b> Other Seasonal and Part-time Employment	747	704	670	533	485
<b>TIONSCAIL ENTERPRISES</b>					
<b>Deontais a Ceadaíodh/Grants Approved (€'000)</b>	5,465	5,175	6,042	5,153	4,659
<b>Deontais a Íocadh/Grants Paid (€'000)</b>	3,195	3,448	4,161	4,128	3,032
<b>OIDEACHAS AGUS OILIÚINT GHINEARÁLTA</b> EDUCATION AND GENERAL TRAINING					
<b>Deontais a Ceadaíodh/Grants Approved (€'000)</b>	1,362	1,548	1,430	1,581	1,382
<b>Deontais a Íocadh/Grants Paid (€'000)</b>	1,340	1,272	1,172	1,086	1,455
<b>CUIDEACHTAÍ LE HINFHEISTÍOCHT SCAIREANNA Ó ÚDARÁS NA GAELTACHTA</b> COMPANIES WITH SHARE INVESTMENTS FROM ÚDARÁS NA GAELTACHTA					
<b>Infheistíochtaí an Údarás sa Scairchaipiteal</b> Údarás Investment in Share Capital (€'000)	157	300	875	1,210	2,623
<b>Deontais a Ceadaíodh/Grants Approved (€'000)</b>	2,779	2,402	2,403	3,835	2,804
<b>Deontais a Íocadh/Grants Paid (€'000)</b>	954	784	1,281	531	1,834
<b>FOIRGNIMH BUILDINGS</b>					
<b>Caiteachas ar Fhoirgnimh</b> Expenditure on Buildings (€'000)	6,342	3,991	7,881	8,987	8,112
<b>Glansócmhainní Dochta/Net Fixed Assets (€'000)</b>	82,863	79,038	82,878	85,782	87,974
<b>Glansócmhainní Reatha/Net Current Assets (€'000)</b>	(1,046)	(1,001)	(1,372)	(519)	903
<b>ÚDARÁS NA GAELTACHTA</b>					
<b>Foireann/Staff</b>	84	88	85	85	84
<b>Tuarastail agus Pá/Salaries and Pay (€'000)</b>	5,993	6,336	6,318	6,813	6,995
<b>AIRGEAD A FUARTHAS ÓN STÁT</b> EXCHEQUER FUNDING					
<b>Caiteachas Reatha/Current Expenditure (€'000)</b>	8,958	9,637	9,442	10,853	13,041
<b>Tionscnaíocht Chultúrtha agus Pobail</b> Cultural and Community Promotion (€'000)	3,250	3,350	3,850	4,250	4,750
<b>Deontais do Thionscail agus Caiteachas Capitil</b> Grants to Industry and Capital Expenditure (€'000)	8,957	7,368	9,700	13,275	13,980

## Forbhreathnú/Overview

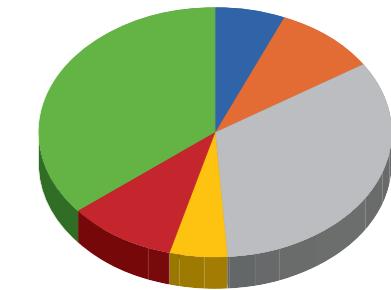
### Fostaíocht de réir earnála Employment by sector



### Deontais a ceadaíodh in 2021 de réir earnála Grants approved in 2021 by sector



### Méaduithe festaíochta in 2021 de réir earnála Increases in employment in 2021 by sector



Achmhainní Nádúrtha	660	Iomlán/ <b>Total</b>	7,809
Bia	1,186		
Déantúsaíocht	2,085		
Éadach/Teicstíl	353		
Innealtóireacht	786		
Seirbhísí	2,739		
<b>Iomlán/<b>Total</b></b>	<b>7,809</b>		

Acmhainní Nádúrtha	€205,081	Iomlán/ <b>Total</b>	€8,845,422
Bia	€1,188,780		
Déantúsaíocht	€2,583,181		
Éadach/Teicstíl	€61,484		
Innealtóireacht	€894,507		
Seirbhísí	€2,530,389		
<b>Iomlán/<b>Total</b></b>	<b>€7,463,422</b>		
*Oideachas & Oiliúint	€1,382,000		
<b>Iomlán/<b>Total</b></b>	<b>€8,845,422</b>		

Acmhainní Nadúrtha	54	Iomlán/ <b>Total</b>	825
Bia	78		
Déantúsaíocht	273		
Éadach/Teicstíl	42		
Innealtóireacht	83		
Seirbhísí	295		
<b>Iomlán/<b>Total</b></b>	<b>825</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 2017 – 2021

Sources of Employment Growth 2017 – 2021

Bliaín	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
2017	7,503	567 (90%)	63 (10%)	630 (100%)
2018	7,625	453 (77%)	136 (23%)	589 (100%)
2019	7,844	485 (82%)	108 (18%)	593 (100%)
2020	7,363	338 (79%)	89 (21%)	427 (100%)
2021	7,809	667 (81%)	158 (19%)	825 (100%)



Údarás na  
Gaeltachta

Ráiteas an Chathaoirligh  
Chairperson's Statement



## Ráiteas an Chathaoirligh

Ba mhór an faoiseamh dúinn uile bisiú a fheiceáil sa Ghaeltacht i 2021, tar éis chruatain na paindéime COVID-19. Is cúis dóchais agus sástachta do Bhord Údarás na Gaeltachta an léiriú ar an bhisiú sin sa tuarascáil seo, agus líon na bpost sa Ghaeltacht méadaithe go suntasach, agus an glanmhéadú post is mó sa Ghaeltacht ó 1996. Rinneadh dul chun cinn suntasach chomh maith sa phróiseas pleánala teanga le linn na bliana, agus tá pleannana teanga réititheanois do gach Limistéar Pleánala Teanga agus súil leanúint lena gcur i bhfeidhm i 2022.

Ba mhór an t-údar mórtais don Bhord seoladh Phlean Straitéiseach Údarás na Gaeltachta 2021 - 2025, pleann uailmhanach cúig bliana le forbairt na Gaeilge agus na Gaeltachta a thiomaint chun tosaigh.

### Cúrsaí fostáiochta sa Ghaeltacht in 2021

Ainneoin an dúshláin a bhain go fóill le himpleachtaí na paindéime, bhí rath ar iarrachaí an Údarás fostáiocht a



## Chairperson's Statement

2021 saw a resurgence in economic and social activity in the Gaeltacht, a welcome relief after the difficult years of the COVID-19 pandemic. The Board of Údarás na Gaeltachta is pleased that this rebound is reflected in the employment figures presented here, which show significant growth in Gaeltacht employment and the biggest net growth in employment in the Gaeltacht since 1996. Progress was also made in the Language Planning Process and language plans have been prepared for all Language Planning areas, with a view to implementing them in 2022.

The launch of the Údarás na Gaeltachta Strategic Plan 2021 - 2025, an ambitious blueprint for the development of the Gaeltacht and the Irish language, was a particular highlight in 2021.

### Employment in the Gaeltacht in 2021

Despite the challenges presented by the COVID-19 pandemic, Údarás na Gaeltachta's efforts in job creation achieved successful outcomes in 2021. 825 full-time posts were created in Gaeltacht companies during the year, the greatest number since 2008. When job losses are accounted for, there was a net gain in employment of 446, the largest net gain since 1996.

Gaeltacht regions in three counties – Galway, Cork and Waterford - saw the highest level of employment ever.

Gaeltacht companies demonstrated resilience and strength as they faced the new postpandemic world. This resilience was driven by innovation and growing demand in fields such as medical devices and pharmaceuticals.

During 2021, Údarás na Gaeltachta approved a range of new projects, entailing an estimated €27 million investment from state and private sources and the projected creation of 377 new jobs. These projects were mainly in the areas of medical devices, the food and drinks industry, services and specialised production.

chruthú sa nGaeltacht i rith 2021. Cruthaíodh 825 post nua lánimseartha i gcomhlachtaí Gaeltachta i rith na bliana, an líon is airde post a cruthaíodh i mbliain amháin ó bhí 2008 ann. Nuair a thógtar laghdú post san áireamh, bhí glanmhéadú de 446 san fhostaíochta ina iomláine – an glanmhéadú bliantúil a b'airde ó bhí 1996 ann.

Chonacthas na leibhéal is airde fostáiochta riamh i dtrí chontae Gaeltachta: Gaillimh, Corcaigh agus Port Láirge.

Léirigh comhlachtaí Gaeltachta seasfhacht agus téarnamh agus iad ag tabhairt aghaidh ar an saol nua iarpaindéime. Bhí nuálaíochta na gcomhlachtaí ag tiomáint an bhorrrha seo, chomh maith le fás suntasach sna hearnálacha feistí Leighis agus táirgí sláinte sa Ghaeltacht.

Le linn na bliana, cheadaigh Bord Údarás na Gaeltachta líon tograí nua le 377 post tuartha agus a mbeidh infheistíocht iomlán mheasta Stáit agus ón earnáil phríobháideach de €27 milliún ag baint leo. Comhlachtaí sna hearnálacha táirgí sláinte, an bhia agus na dí, seirbhísí agus saindéantusaíochta ba mhó a bhí i gceist sna tograí seo.

7,809 post lánimseartha agus 485 post páirtaimseartha a bhí i gcomhlachtaí a fuair tacaíocht ó Údarás na Gaeltachta ag deireadh 2021.

Is údar sástachta don Bhord obair na gcomhlachtaí seo, atá ag cur fostáiochta d'ardchaighdeán ar fáil do phobal na Gaeltachta ar fud na tíre.

### An Phleanáil Teanga

Le linn 2021, bhí pleannana teanga á bhfeidhmiú i 20 as na 26 Limistéar Pleánala Teanga (LPT) atá sainaitheanta, le hinfeistíocht iomlán de €2.2 milliún. Bhí 19 Oifigeach Pleánala Teanga agus ceathrar Oifigeach Cúnta Pleánala Teanga i mbun oibre faoi dheireadh na bliana.

Tá cloch mhíle shuntasach bainte amach ó thaobh na pleánala teanga de, a bhúochas don dúthracht a chaith na pobail Ghaeltachta le réiteach na bpleannana. Don chéad uair riamh beidh pleannana teanga á bhfeidhmiú i ngach pobal Gaeltachta le linn 2022 agus infheistíocht dhíreach á déanamh sna pobail teanga sin. Tagann sé seo sna sála ar stádas iomlán a bheith dearbhaite don Ghaeilge san Aontas Eorpach agus leasú agus leathnú Acht na dTeangacha Oifigiúla, ar céimeanna cinniúnacha don Ghaeilge agus go háirithe do mhuintir na Gaeltachta iad.

### An Gréasán gteic

In 2021 bhí sé soiléir go raibh gréasán an gteic mar chuid lárnach d'infraestructúr riachtanach na Gaeltachta agus an-tóir ag daoine agus comhlachtaí ar bhallraíochta ann, ainneoin na srianta éagsúla a bhain le COVID-19. Le linn

There were 7,809 fulltime and 485 part-time posts in companies receiving Údarás na Gaeltachta support by the end of 2021.

The success of these companies, that provide high-quality employment to Gaeltacht communities all over Ireland, is a source of immense satisfaction to the Board of Údarás na Gaeltachta.

### Language Planning

During 2021, language plans were being implemented in 20 of the 26 designated Language Planning Areas (LPAs), with a total investment of €2.2 million. At the end of 2021, there were 19 Language Planning Officers and four Assistant Language Planning Officers employed in Gaeltacht areas.

A significant milestone was reached this year in the Language Planning Process, thanks to the time and effort dedicated by Gaeltacht communities to preparing their local language plans. In 2022, for the first time, these language plans will be operational in all Gaeltacht communities and accompanied by direct state investment. This follows other important steps for the Irish language in the past year - full status as an official and working language of the European Union and the amending and extension of the Official Languages Act.

### gteic – the Gaeltacht Digital Network

It became very clear in 2021 that the gteic network had now become an integral part of the basic infrastructure of the Gaeltacht and that the services it offered were in

na bliana, bhí breis agus 450 spás deisce ar fáil idir ofigí agus deasca comhoibrithe i spásanna ar ardchaighdeán. Bhí os ciann 320 duine ag obair sna 27 mol digiteach a bhí forbartha ag deireadh 2021. (Tá níos mó ná 180 duine acu sin nach bhfuil san áireamh sna figíúirí fostáiochta). Tá an gréasán gteic ag cur ar chumas phobal na Gaeltachta saol iomlán oibre, staidéir agus sóisialta a bheith acu sa nGaeltacht. Tá sé ag mealladh daoine chuig na ceantair Ghaeltachta atá faoi brú de bharr bánú tuithe. Tá sé ag cur ar chumas mhuintir na Gaeltachta filleadh abhaile, rogha nach raibh ag go leor cheana mar gheall ar chúrsaí oibre.

### Dearcadh i dtreo 2022

Beidh muid ag tógáil ar an dul chun cinn a rinneadh le linn 2021 sa bliain amach romhainn agus ag diríú ar na trí mhórthéama a leag muid síos sa Phlean Straitéiseach 2021-2025: buanú, neartú agus inbhunaitheacht na Gaeltachta. Tá dul chun cinn suntasach á dhéanamh ar an togra straitéiseach 'An Ghaeltacht Ghlas' le forbairt fótavoltacha i nGaoth Dobhair, ar an Cheathrú Rua agus ar ár bpáircéanna gnó. Cuirfear béim ar leith i 2022 ar thacaíochtaí do chliantchomhlachtaí Gaeltachta chun céimeanna a thógáil i leith chúrsaí fuinnimh in-athnuaithe agus gníomhaíochtaí athraithe aeráide. Leanfar freisin ag tacú le Ros an Mhíl a fhorbairt mar láthair straitéiseach chun freastal ar earnáil an fhuinnimh in-athnuaithe amach ón chósta.

Beidh muid ag diríú ar fhorbairt na hearnála fiontraíochta sóisialta, i gcomhar le heagrais agus le coistí forbartha pobail na Gaeltachta.

high demand, notwithstanding the continuing COVID-19 restrictions. In the course of the year, more than 450 workspaces were available, both office spaces and hotdesks. There were over 320 people working in the 27 digital hubs by the end of 2021. (Over 180 of these are not included in our employment figures). The gteic network of digital hubs is empowering Gaeltacht communities and enabling them to live a full and active life, engaging in work, study and social activities in their respective Gaeltacht regions without the need to travel. It is attracting people to Gaeltacht regions which have historically suffered from depopulation. It is enabling people who have left the Gaeltacht to return home, a choice which was unavailable to many heretofore, because of employment demands.

### Towards 2022

We will endeavour to build on our 2021 successes in the coming year, as we focus on the three major themes in the Údarás na Gaeltachta Strategic Plan 2021-2025: Enable, Strengthen, Sustain. Significant progress has been made on the strategic project An Ghaeltacht Ghlas, including photovoltaic developments in Gaoth Dobhair, An Cheathrú Rua and in our business parks. In 2022, we will focus on helping our client companies to move towards renewable energy and adopt measures to counter climate change. We will continue to support the development of Ros an Mhíl as a strategic hub for the provision of services to the offshore wind energy sector.

We will support the development of the Social Enterprise sector, in partnership with community development organisations in Gaeltacht regions.

Beidh an gréasán gteic lárnach i bhfíorú na ndeiseanna atá ar fáil do ghnóthaí agus do chianoibrithe, go háirithe do mhuintir Dhiaspóra na Gaeltachta atá ag féachaint ar fhilleadh abhaile tar éis na paindéime. Leanfar le cur chun cinn tograí straitéiseacha infreastachtúir, ina measc Coláiste Íosagáin, Ionad Oideachais agus Óige Indreabhán, Áras Scéalta an Atlantaigh, Páirc na Mara agus Seanospidéal an Daingin.

Bhí earnálacha a buaileadh níos troime ná a chéile le linn na paindéime agus beidh muid ag súil go mbeifear ábalta cuidiú leosan teacht chucu féin in 2022. Cuirfidh an Bord bém faoi léith air sin, lena chinntí go bhfuil na hacmhainní cuí á n-eileamh dóibh. Tabharfar tacaíocht i rith 2022 d'earnáil na turasóireachta, le gur féidir í a neartú arís tríd an Scéim Forbartha Turasóireachta a bhí ag feidhmiú go píolótach le roinnt blianta anuas.

#### Buiochas

Ba mhaith liom aitheantas a thabhairt don tacaíocht a thugann Ranna Rialtais, gníomhaireachtaí agus eagraíochtaí eile díunn: an Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán, an Roinn Forbartha Tuaithe agus Pobail, an Ghníomhaireacht Forbartha Tionscail (Éire), Fionraíocht Éireann, Bord Bia, Bord lascaigh Mhara, SOLAS agus an Roinn Coimirce Sóisialaí. Tugann siad cuidiú luachmhar díunn lenár gcláir forbartha a chur i bhfeidhm.

The gteic network will play a central role in helping remote workers and businesses realise their vision for the future, particularly the Gaeltacht Diaspora who are looking to return home after the pandemic. We will continue to drive forward our strategic infrastructure projects, projects such as Coláiste Íosagáin, Ionad Oideachais agus Óige Indreabhán, Áras Scéalta an Atlantaigh, Páirc na Mara and Seanospidéal an Daingin.

Some sectors suffered more than others during the pandemic and we hope that our assistance will enable them to recover and flourish in 2022. Providing sufficient resources to these sectors will be a priority for the Board in the coming year. Support will also be available to the tourism sector, and we believe our Tourism Development Scheme, which has been run as a pilot scheme for a number of years, will be invaluable in this regard.

#### Acknowledgements

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

Finally, I would like to thank all members of the Board of Údarás na Gaeltachta for their continuous commitment, co-operation and support during 2021. We are all grateful

Ar deireadh, ba mhaith liom buiochas a ghlacadh le comhaltaí Bhord Údarás na Gaeltachta as a ndúthracht, a gcomhoibriú agus a gcuid tacaíochta i rith 2021. Tá muid uilig faoi chomaoin ag foireann an Údarás as a bhfís, a bhfuinneamh agus a dtiomantas don obair dhúshláin seo a bhaineann le forbairt chomhtháite na Gaeltachta. Tá muid tar éis teacht tríd an ghéarchéim sláinte poiblí a ba mhó le cuimhne na ndaoine, agus a iarmhairtí fós le feiceáil. Ach tabharfaidh muid aghaidhanois ar dheiseanna agus ar dhúshláin nua i dteannta a chéile le huallmhian agus le fuinneamh.

**Anna Ní Ghallachair**  
Cathaoirleach

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, particularly given the significant challenges of 2021 in terms of public health concerns and the changing work environment. We will approach the opportunities and new challenges with renewed vigour and ambition.

**Anna Ní Ghallachair**  
Chairperson





Údarás na  
Gaeltachta

Athbhreithniú ar 2021: Forbairt Fiontraíochta  
Review of 2021: Enterprise Development



## Forbairt Fiontraíochta

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

Cruthaíodh 825 post nua lánimseartha i gcomhlacthaí Gaeltachta i rith 2021, an líon is airde poist a cruthaíodh i mbliaín amháin ó bhí 2008 ann. Nuair a thógtar laghdú poist san áireamh, feictear glanmhéadú de 446 sa bhfostaíochta ina ionmláine – an glanmhéadú bliantúil is airde ó bhí 1996 ann. 7,809 post lánimseartha agus 485 post páirtaimseartha a bhí i gcomhlacthaí a fuair tacaíocht ó Údarás na Gaeltachta ag deireadh 2021. Léiríonn na figiúirí seo na leibhéal fostáiochta is airde riaghlaíochtaí i nGaillimh, Corcaigh agus i bPort Láirge.

### Fostáiocht sa nGaeltacht

Tháinig glanmhéadú os cionn 6% nó 446 post lánimseartha ar an bhfostaíochta ina ionmláine i rith 2021 agus is i gCo. na Gaillimhe agus i gCo. Dhún na nGall is mó a cruthaíodh poist. Tá na leibhéal fostáiochta i

## Enterprise Development

Údarás na Gaeltachta undertakes a broad 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.

825 new full-time jobs were created in Gaeltacht companies in 2021, the highest number of jobs created in one year since 2008. When job reductions are taken into account, there is a net increase of 446 in overall employment – the largest annual net increase since 1996. There were 7,809 full-time and 485 part-time jobs in companies supported by Údarás na Gaeltachta at the end of 2021. These figures indicate the highest level of employment ever in client companies in Galway, Cork and Waterford.

### Gaeltacht Employment

There was a net increase of over 6% or 446 fulltime jobs in employment during 2021 and the majority of those jobs were created in Galway and Donegal. Employment levels in Údarás na Gaeltachta client companies in the Galway, Cork and Waterford Gaeltacht areas are at their highest levels in the history of the organisation. There was a 9.5%

gcliantchomhlachtaí Údarás na Gaeltachta i nGaeltachtaí na Gaillimhe, Chorcái agus Phort Láirge ar na leibhéal is airde riaghlaíochta i stair na heagraíochta. Tháinig méadú 9.5% ar an bhfostaíochta i nGaeltacht Mhaigh Eo agus is i nGaeltacht na Mí amháin a chonacthas laghdú. Ba sna hearnálacha feistí leighis, déantúsaíochta nideoige agus closamhairc a bhí na méaduithe fostáiochta is mó i rith na bliana agus is i gcomhlacthaí in earnáil an bhia agus na dí, déantúsaíochta traidisiúnta agus seirbhísí is mó a chonacthas laghduithe.

D'fhan an fhostaíochta seasmhach i 70% de chomhlacthaí, le cois an 16% de chlaintchomhlachtaí a raibh méadú fostáiochta iontu i rith na bliana. Tá an fhostaíochta is mó sa nGaeltacht, i gcomhlacthaí a fhraigheann tacaíocht ó Údarás na Gaeltachta, in earnálacha na seirbhísí (35%), na déantúsaíochta (27%) agus an bhia agus na dí (15%). Cheadaigh Bord Údarás na Gaeltachta líon tograí nua a chruthóidh 377 post a mbeidh €27m in infheistíocht mheasta ón Stát agus in infheistíocht ón earnáil phríobháideach i gceist leo sna blianta beaga amach romhainn. Comhlacthaí sna hearnálacha táirgí sláinte, an bhia agus na dí, seirbhísí agus saindéantúsaíochta is mó atá luate leis na poist nua seo.

### Tionchar eachnamaíoch chlaintchomhlacthaí an Údaráis

De réir thraighe ABSEI ar chlaintchomhlacthaí an Údaráis a bhfuil deichniúr nó níos mó fostaithe iontu, meastar go raibh díolachán ionmlán €1,037m déanta in 2021, is é seo an chéad uair riaghlaíochta in tairseach díolachán €1bn a bheith sáraithe ag claintchomhlacthaí an Údaráis. Déanadh caiteachas díreach de €477m i ngeilleagar na hÉireann in

increase in employment in the Mayo Gaeltacht with the Meath Gaeltacht as the only area that experienced a decrease.

The most significant increases in employment during the year were in the medical devices, niche manufacturing and audio-visual sectors while companies in the food and drinks, traditional manufacturing and services sectors saw the majority of the job reductions.

Employment remained steady in 70% of companies, in addition to the 16% of client companies who saw an increase in employment during the year. The largest employers in the Gaeltacht, companies which receive support from Údarás na Gaeltachta, are in the services (35%), manufacturing (27%) and the food and drinks (15%) industries. The Board of Údarás na Gaeltachta has approved a number of new projects which will create 377 jobs with an estimated State and private sector investment of €27m over the next few years. These new jobs will predominantly be in companies in the health products, food, services and specialty manufacturing sectors.

### Economic impact of Údarás na Gaeltachta client companies

According to ABSEI research of Údarás na Gaeltachta client companies, in which ten or more employees are employed, the client companies had estimated total sales of €1,037m in 2021. This is the first time that Údarás client company sales have exceeded the €1bn threshold. Direct expenditure of €477m was made in the Irish economy on

2021 ar phárola, ar sheirbhísí agus ar cheannach ábhar. Is €211m a íocadh ar phárola agus caitheadh €99m, nó 73.6% den chaiteachas ionmlán, ar sheirbhísí lonnaithe in Éirinn.

Cúrsaí easpórtála a bhí i gceist le €635 milliún nó 61% den díolachán ionmlán. Chuaigh 31% (€197m) den ionmlán á n-easpórtáil chuig an AE. Bhí 23% d'earraí á n-onnmhairíú go Meiriceá Thuaidh agus 7% chuig an Áis. Is margadh suntasach fós é an Ríocht Aontaithe do chomhlacthaí Gaeltachta de luach €213m, nó 34% den ionmlán.

### gteic - Gréasán Digiteach na Gaeltachta

Is infheistíocht thábhachtach agus fhadbhreatheannaitheach in infreastruchtúr gnó na Gaeltachta é an gréasán gteic agus ainneoin srianta COVID-19 bhí os cionn 320 duine, os cionn 180 duine acu nach bhfuil san áireamh sna figiúirí fostáiochta, ag obair sna 27 mol digiteach a bhí forbartha ag deireadh 2021. Tá sé léirithe ag an ngréasán



payroll, services and the purchase of materials. A total of €211m was paid on payroll, with €99m or 73.6% of total expenditure, spent on Irish-based services.

Exports made up €635m or 61% of total sales by Gaeltacht companies (10+) in 2021. 31% (€197m) of total exports were to the EU. A total of 23% of exports were to North America and 7% to Asia. The United Kingdom is still an important market for Gaeltacht companies with a value of €213m or 34% of the total.

### gteic - the Gaeltacht Digital Network

The gteic network was a crucial and intuitive investment in the Gaeltacht's business infrastructure and despite COVID-19 restrictions over 320 people, in excess of 180 of which are not included in employment figures, were working in the 27 digital hubs that had been developed at the end of 2021. The gteic network has already shown that it is part of the essential infrastructure of the Gaeltacht.

gteic cheana féin go bhfuil sé mar chuid d'infreastruchtúr riachtanach na Gaeltachta.

I rith 2021, forbraíodh áiseanna saotharlainne eolaíochta nua i gteic@An Spidéal a chuireann ar chumas úsáideoirí gteic tástálacha a dhéanamh ar a dtáirgí agus a gcoincheap. Tá ag éirí thar cionn le múnlá IPSOS MRBI ó bhunaigh siad suíomh tánaisteach sa ngréasán gteic i Maigh Eo agus suas le 30 duine fostaithe acu idir Béal an Mhuirthead agus Acaill. Tá roinnt comhlacthaí idirnáisiúnta tar éis láithreachta a chinntí i ngréasán gteic ar nós OCO Global i nGaoth Dobhair agus HiTech Health sa Spidéal.

### Maoiniú Stáit

Tá infheistíocht Stáit thart ar €25.6 milliún i gceist leis an gcúnamh a cheadaigh an túdarás in 2021 do thionscadail fostáiochta agus forbartha, d'oideachas agus oiliúint, agus i leith infreastruchtúir.

During 2021, new laboratory facilities were developed in gteic@An Spidéal which enables gteic users to test their products and concepts. IPSOS MRBI's model has been very successful since they established a second site in the gteic network in Mayo, employing up to 30 people between Béal an Mhuirthead and Acaill. A number of international companies have secured a presence in the gteic network, such as OCO Global in Gaoth Dobhair and HiTech Health in An Spidéal.

### State Funding

The assistance approved by Údarás na Gaeltachta in 2021 involves a State investment of approximately €25.6 million for employment and development projects, for education and training, and for infrastructure.

## Costas in Aghaidh an Phoist

Bhí costas deontais de €3,218 in aghaidh an phoist in 2021 agus bhí meánchostas de €5,172 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 cliantchomhlactaí 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 tríú leibhéal agus foghlama fadsaoil atá á maoiniú agus clár chruthaithe festaíochta na bliana reatha.

## Taighde agus Forbairt

I gcomhthéacs athruithe polaitíocha idirnáisiúnta chinntigh an tÚdarás gur cuireadh béis ar leith ar chaiteachas ar ghníomhaíochtaí taighde agus forbartha ina chiantchomhlactaí agus é ag cabhrú le gnótháí forbairt a dhéanamh ar a gcumas iomaíochta agus margáí nua a aimsiú. In 2021 ceadaíodh €1,200,233 i ndeontais dírithe ar thaighde agus forbairt agus ar fhorbairt scileanna taighde



## Cost per Job

The grant cost per job for 2021 was €3,218 and the average cost per job over the past five years was €5,172. The cost per job reflects grant payments towards capital, employment, research and development and specific training paid to client companies but excludes FIFG (Financial Instrument for Fisheries Guidance) and Research/Development/Innovation funding. Other expenditure on training and education is excluded as there is no direct link between a substantial proportion of the expenditure on third level education courses and lifelong learning support schemes and the current year job creation programmes.

## Research and Development

In the context of international political change, An tÚdarás ensured that focus was given to expenditure on research and development activities in its client companies in assisting businesses to develop their competitive capability and to establish new markets. In 2021, some €1,200,233 was approved in grants for research and development and for the development of market research skills. An tÚdarás, in co-operation with Enterprise Ireland, is committed to working with companies through the national Research

margaíochta. Tá an tÚdarás, i gcomhar le Fiontraíocht Éireann, tiomanta do chomhoibriú le comhlactaí tríd an Scéim Náisiúnta Taighde, Forbartha agus Nuálaíochta (T&F&N) a fheidhmí Chun an bonn taighde agus nuálaíochta in earnáil na fiontraíochta a neartú.

## Punann Maoine

Déanann Údarás na Gaeltachta punann maoine a bhainistiú chun réitigh faoi leith a chur ar fáil do chliaint nua agus claint atá linn cheana chomh maith le deiseanna nuálacha nua a chur ar fáil a luíonn isteach le timpeallactaí nua oibre mar a léirigh punann gteic na heagraíochta. Tá punann leathan maoine le hachar os cionn 0.25 milliún méadar ceannach á bhainistiú ag Údarás na Gaeltachta i seacht gcontae éagsúla ina bhfuil réimse suimh tionscláiochta, foraoisí agus talamh portaigh ar fud na Gaeltachta. Rinneadh infheistiocht chaipítel bhireise in 2021 i dtaoibh feabhsúcháin infreastruchtúr agus maoine chun cabhrú leis an bpúnann a chur chun cinn do thograí amach anseo. Rinneadh infheistiocht i gcórais cóireála fuíolluisce chomh maith chun cloí le riachtanais diana an AE, uasghrádú a d'ísligh costas oibríochta na n-áiseanna don eagraíocht.

## Tascfhórsaí agus Fóram

### Tascfhórsa Idirgníomhaireachta Uíbh Ráthraig

D'éirigh thar barr le feachtais mhargaíochta a bhí ar siúl ag an Tascfhórsa i gcomhar le hÚdarás na Gaeltachta chun daoine a mhealladh chun dul i mbun cónaithe sa gceantar agus d'eascair os cionn 130 fiosrúchán athlonnaithe dá

and Development and Innovation (R&D&I) Scheme to strengthen the research and innovation base of the enterprise sector.

### Property Portfolio

Údarás na Gaeltachta manages a property portfolio that strives to provide bespoke solutions for new and existing clients, as well as providing opportunities for new and innovative offerings in line with modern working environments as demonstrated by the organisations gteic portfolio for example. The portfolio extends to over 0.25 million square metres of floorspace across the seven counties of the Gaeltacht and also encompasses a significant land portfolio, containing industrial sites, forest and bogland across the Gaeltacht regions. 2021 saw increased capital investments in infrastructural and property improvements, to assist marketing of the portfolio for new projects in the future, as well as facilitating the operation and expansion of existing clients. Investment was undertaken in wastewater treatment infrastructure in line with stringent EU requirements, which also has the added benefit of reducing the organisation's operational costs in these facilities.

## Taskforces and Forums

### Uíbh Ráthach Interagency Task Force

The marketing campaign conducted by the Taskforce in partnership with Údarás na Gaeltachta, with the aim of attracting people to come and settle in the area was very successful; it has resulted in 130 enquiries to date.

bharr. Tá ocht dteaghlaigh nó scór duine tar éis athlonnú in Uíbh Ráthach le tacáiocht an tascfhórsa. Foilseofar tuairisc eatramhach an tascfhórsa go luath in 2022.

### Plean Gníomhaíochta 5 Blíana na Ceathrún Rua

Seoladh Plean Gníomhaíochta, An Cheathrú Rua 2022 - 2027 i dtreo dheireadh 2021 a fhéachfaidh leis an gCeathrú Rua a neartú agus forbairtí a chur in áit a fheabhsúidh an ceantar. Is 55 moladh faoi seacht gcinn de théamáí straitéiseacha atá sa bplean uaillmhianach seo. Fógraíodh dúbailt méide ar gteic@An Cheathrú Rua ag deireadh 2021 mar chuid de thús feidhmithe an phleán.

### Branda - Gaeltacht na hÉireann

Tá branda Ghæltacht na hÉireann in úsáid go forleathan ag gnótháí, eagraíochtaí, limistéir pleánala teanga agus cumainn Ghæltachta ar láithréain gréasáin, tárgí agus ábhair bolscaireachta. Tionscnaíodh athbhreithniú ar an mbranda i rith 2021 chun féachaint ar bhealaí chun tógáil ar an dul chun cinn suntasach atá déanta agus an branda a thabhairt go dtí an chéad chéim forbartha náisiúnta agus idirnáisiúnta eile.

### Fóram Fiontraíochta do Ghaeltacht na Mí

Ceadaíodh soláthar caipítel do gteic@Baile Ghib i rith 2021 chun mol digiteach cheithre dheasc a fhorbairt i gcomhar leis an bpobal sa mbaire. Lena chois sin tá dearadh déanta agus tairiscintí á réiteach do fhorbairt gteic@Ráth Chairn áit a mbeidh suas le 11 deasc sealáiochta á bhforbairt.



Eight families, comprising 20 individuals, have come to live in the Uíbh Ráthach Gaeltacht, supported by the taskforce. The Taskforce's Interim Report will be published early in 2022.

### lóras Aithneach 5-Year Action Plan

Due to the COVID-19 pandemic, a year's extension was added to the operating period of the lóras Aithneach 5-year plan, until the end of 2024. There is a strong degree of co-operation between the local development committees on the plan's Monitoring Advisory Committee and an Interim Report will be issued early in 2022. A comprehensive submission was made to Galway County Council to ensure that the aims of the Plan are taken into account in the Galway County Development Plan.

### Meath Enterprise Forum

Capital funding was approved for gteic@Baile Ghib during 2021 and a 4-desk digital hub is to be developed there in partnership with the local community. The design for gteic@Ráth Chairn has been finished and tenders are currently being prepared for the development of the 11-desk hub.

### An Cheathrú Rua 5-Year Plan

The An Cheathrú Development Plan 2022 - 2027 was launched at the end of 2021, with the aim of strengthening and developing the area. This ambitious plan entails 55 recommendations under 7 key strategic themes. The launch of the plan was accompanied by an announcement that there would be a doubling of workspace provided in the An Cheathrú Rua gteic.

### Gaeltacht na hÉireann Brand

The Gaeltacht na hÉireann brand is widely used by businesses, organisations, language planning areas and Gaeltacht associations on their websites, products and promotional materials. A review of the brand was initiated during 2021 to look at ways to build on the significant progress that has been made and to develop the brand on the national and international stage.

## Diaspóra na Gaeltachta

### Seimineáir Gnó Idirnáisiúnta

Is as gteic@Gaoth Dobhair a craoladh an chomhdháil iomráiteach idirnáisiúnta Golden Bridges i mbliana agus ceangal beo á dhéanamh le lucht gnó ar fud na cruinne as Gaoth Dobhair. Tionóladh seimineár idirnáisiúnta i gcomhar leis an London Irish Business Society agus an gréasán gteic i mí Bealtaine. Bhí an Tánaiste, Leo Varadkar, TD, Ceannasaí Facebook in Éirinn, Gareth Lambe, agus Aoife O'Connor, IPSOS MRBI mar aóna speisialta ag tabhaint léargas ar fheabhas agus tairbhe an ghréasáin gteic do diaspora gnó na hÉireann i Londain.

### Ceangal lenár gcomharsana san Eoraip

Thug an tUasal Vincent Guérend, Ambasadóir na Fraince chun na hÉireann, cuairt ar Chonamara agus ar Gaoth Dobhair mar chuid de fleachtas na hAmbasáide 'An Fhrainc, an chomharsa is gaire daoibh san AE'. Ar stiúideo ár gcliant Ros na Rún ar an Spidéal a thug Uachtarán na Gearmáine Frank-Walter Steinmeier cuairt mar chuid de



## Diaspóra na Gaeltachta

### International Business Seminars

This year's prestigious international Golden Bridges Conference was broadcast from gteic@Gaoth Dobhair, creating a live link with businesses around the world from Gaoth Dobhair. An international seminar was held in collaboration with the London Irish Business Society and the gteic network in May. An Tánaiste, Leo Varadkar, TD, Head of Facebook Ireland, Gareth Lambe, and Aoife O'Connor, IPSOS MRBI, were special guests and gave an insight to the Irish business diaspora in London into the benefits of the gteic network.

### Connecting with our European neighbours

Mr Vincent Guérend, the French Ambassador to Ireland, visited Conamara and Gaoth Dobhair as part of the Embassy's campaign 'France, your closest EU neighbour'. German President Frank-Walter Steinmeier visited the studio of our client Ros na Rún in An Spidéal as part of a three-day State visit alongside Uachtarán na hÉireann,

chuairt Stáit trí lá in éineacht le hUachtarán na hÉireann, Micheál D. Ó hUiginn. Tugadh léargas cuimsitheach do na haionna agus do chonsalachtaí na Gearmáine agus na Fraince ach go háirthe ar obair iomlán na heagraíochta agus deiseanna comhpháirtíochta i bhforbairt na Gaeltachta.

Lean ballraíocht an Údarás san AER agus in ERNACT, a thugann deis leanúnach do na moil gteic agus comhlachtaí ábhartha Gaeltachta teacht ar shaineolas idirnáisiúnta agus tionscnaimh trasnáisiúnta le régiún eile na hEorpa.

### Feachtas Filleadh Abhaile Chonamara Láir

D'éirigh thar cionn leis an bhfeachtas Filleadh Abhaile Chonamara Láir a réachtáil Forbairt Chonamara Láir agus Údarás na Gaeltachta i gcomhar le Aniar TV agus LORG Media. D'fhéach an feachtas le daoine a mhealladh chun dul i mbun cóinéithe agus i mbun oibre sa gceantar agus a gclann a thógáil ann chomh maith. Chuir na meáin an-suim sa bhfeachtas ar bhonn áitiúil, náisiúnta agus idirnáisiúnta agus bhí os cionn 120 fiosrúchán athlonnaithe agus léirithe spéise dá bharr. D'éirigh leis an bhfeachtas Gradam Cumarsáide Oireachtas na Gaeilge do fleachtas Meán Sóisialta na Blíana 2021 a bhaint amach.

### Páirc na Mara

Cuireadh achomharc cuimsitheach maidir leis an iarratas pleáinála diúltaithe do thogra suntasach Pháirc na Mara faoi bhráid An Bord Pleanála i rith 2021. Bunaíodh Nua na Mara, ionad forbartha agus nuálaíochta mara (MIDC Pháirc na Mara roimhe seo) go hoifigiúil i rith 2021 le tacaíocht

Michael D. Higgins. The guests and consulates of Germany and France were given a comprehensive overview of the organisation's work and partnership opportunities in developing the Gaeltacht.

Údarás na Gaeltachta's membership in AER and ERNACT continued, giving the gteic hubs and relevant Gaeltacht bodies an ongoing opportunity to access international expertise and transnational initiatives with other European regions.

### Conamara Láir's Filleadh Abhaile Campaign

Forbairt Chonamara Láir and Údarás na Gaeltachta in conjunction with Aniar TV and LORG Media had a very successful Filleadh Abhaile campaign in 2021. The campaign sought to encourage people to live and work in the area and to raise their family there. Local, national and international media took a great interest in the campaign which led to over 120 relocation inquiries and expressions of interest. The campaign was successful in winning the Oireachtas na Gaeilge Communications Award for Social Media Campaign of the Year 2021.

### Páirc na Mara

A comprehensive submission was made to An Bord Pleanála during 2021 regarding the rejected planning application for the Páirc na Mara project, a significant project for Údarás na Gaeltachta.

Nua na Mara (previously MIDC Pháirc na Mara), the development and innovation centre, was officially opened

maoinithe €2m ón gCiste um Fhorbairt Fiontraíochta Réigiúnaí. Fostaíodh bainisteoir forbartha gnó ar an ionad i rith na bliana agus tacóidh an tionscnamh go mór le comhlachtaí mara bunú agus forbairt a dhéanamh sa nGaeltacht agus forbairt an gheilleagair ghoirm ar fud na Gaeltachta.

### Turasóireacht

Bhí titim shuntasach ar an bhfostaíocht in earnáil na turasóireachta anuraidh, de bharr ghéarchéim COVID-19 agus cé go bhfuil feabhas beag tagtha ar chúrsaí i rith 2021 níl aon téarnamh suntasach déanta ag an earnáil go fóill mar a bheiffí ag súil leis go dtí go n-ardófar srianta COVID-19.

Eagraíodh sraith imeachtaí ar-líne i rith na bliana chun freastal ar sprioc ghrúpaí san earnáil turasóireachta, ina measc turasóireacht na mara, ionaid cuairteoirí agus forbairt eispéiris do chuaireoirí.

Sheol Fáilte Éireann Plean Forbartha Eispéiris do Chuan Mó a raibh an tÚdarás páirteach ina forbairt agus beidh an eagraíocht lárach i bhfeidhmiú an phlean sin.

Osclaíodh dhá ionad turasóireachta in 2021 le tacaíocht an Údarás, Folcadáin Feamainne in ionad na Feamainne, Leitir Mealláin agus Teach Solais an Fhóid Dhuibh ar an Eachlém agus d'éirigh thar barr leo beirt i rith an tsamhraidh.

Ghlac an tÚdarás agus gnóthaí pobalbhunaithe Gaeltachta páirt i gClár Forbartha Turasóireacht Chultúrtha i gcomhar

in 2021 with the help of funding from the Regional Enterprise Development Fund. The Centre recruited a business development manager during the year and it is expected that Nua na Mara will be a great support to businesses wishing to locate in the Gaeltacht and to the development of the blue economy more generally.

### Tourism

There was a significant drop in employment in the tourism sector last year, due to the COVID-19 crisis and although things have slightly improved during 2021 the sector has not yet made a significant recovery as expected until restrictions of COVID-19 will be lifted.

A series of online events were organized throughout the year to meet target groups in the tourism sector, including marine tourism, visitor centres and visitor experience development.

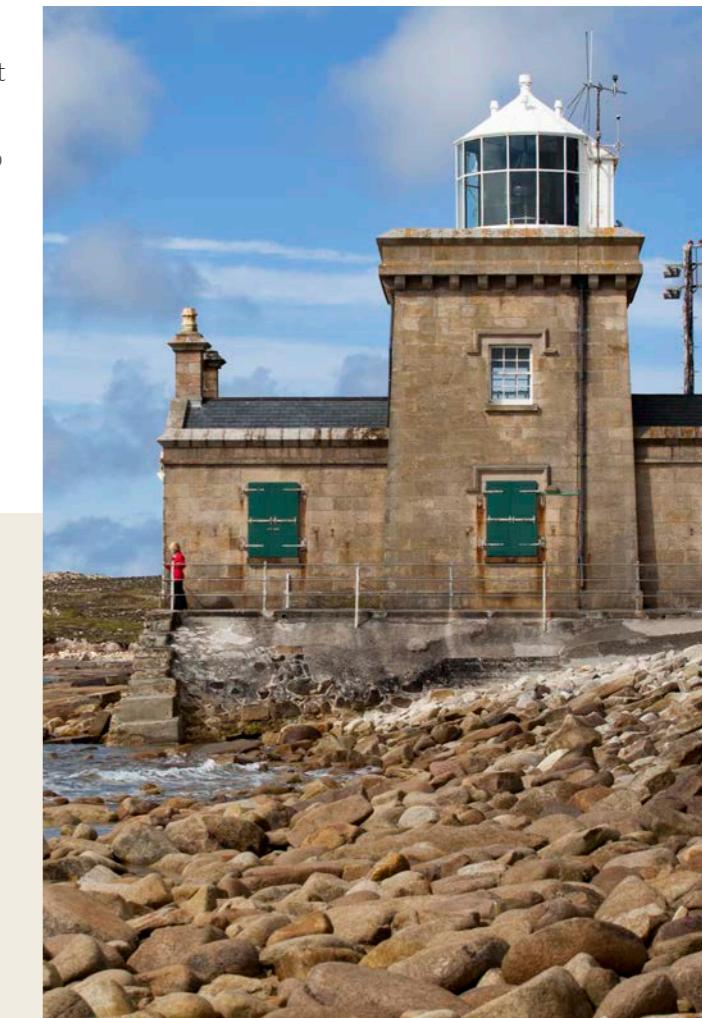
Fáilte Éireann launched an Experience Development Plan for Cuan Mó which Údarás na Gaeltachta was involved in developing, and the organisation will be central to the implementation of that plan.

Two tourist centres were opened in 2021 with the support of Údarás na Gaeltachta, Seaweed Baths in ionad na Feamainne, Letter Mealláin and the Blacksod Lighthouse in Eachlém and they were both very successful during the summer.

Údarás na Gaeltachta and Gaeltacht community-based businesses participated in the Cultural Tourism

le gnóthaí pobalbhunaithe in Albain agus féachfar le tógáil ar na deiseanna seo i rith 2022.

Táthar ag súil Scéim Forbartha Turasóireachta a fhogaírt go luath in 2022 a thiocfaidh in áit na scéime piolótaí a bhí ann ó 2018. Beidh an scéim seo thírithe ar thograí suntasacha pobalbhunaithe (ionaid Cuartaíochta agus Gréasáin Turasóireachta) agus cuirfear tacaíocht de €30,000 sa mbliaín ar fáil d'íarratais ó 12 togra rathúil chun Oifigeach Turasóireachta a fhostú ar feadh tréimhse suas go 2 bliain. Beidh clár oiliúna sainiúil á chur ar fáil don ghréasán oifigigh turasóireachta a bheidh fostaithe faoin scéim.



Development Programme in collaboration with community-based businesses in Scotland and will look to build on these opportunities during 2022.

It is expected that a Tourism Development Scheme will be announced early in 2022 which will replace the pilot scheme that has existed since 2018. This scheme will focus on significant community-based projects (Visitor Centres and Tourism Websites) and will receive support of €30,000 per year receiving applications from 12 successful proposals to hire a Tourism Officer for a period of up to 2 years. A specific training programme will be made available to the network of tourism officers who will be employed under the scheme.



Údarás na  
Gaeltachta

Athbhreithniú ar 2021:  
**Pleanáil Teanga agus Forbairt Pobail**  
Review of 2021:  
Language Planning and Community Development



## Pleanál Teanga agus Forbairt Pobail

### An Próiseas Pleanála Teanga

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

Ceadaíodh 6 phlean teanga le linn 2021, rud a chiallaigh go raibh pleananna teanga ceadaithe do 25 Limistéar Pleanála Teanga (LPT) as na 26 LPT atá sainitheanta faoi dheireadh na bliana sin. Maidir leis an 3 Bhaile Seirbhise Gaeltachta (BSG) atá sainitheanta sa Ghaeltacht, bhí pleananna teanga ceadaithe do BSG Daingean Uí Chúis agus BSG An Clochán Léith. Bhí soláthar iomlán de €2.86 milliún ceadaithe d'fheidhmiú na bpleananna teanga sin. Bhí an plean teanga do LPT Oileán Árann ullmaithe agus faoi bhráid na RTCEGS&M ag fanacht ar chead an Aire.

Faoi dheireadh 2021 bhí pleananna teanga á bhfeidhmiú in 20 LPT agus bhí 19 Oifigeach Pleanála Teanga agus ceathrar Oifigigh Cúnta Pleanála Teanga fostaithe agus

## Language Planning and Community Development

### The Language Planning Process

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

A total of 6 language plans were approved during 2021, which meant that language plans were now approved for 25 Language Planning Areas (LPAs) of the 26 identified LPAs by the end of the year. With regard to the 3 Gaeltacht Service Towns (GSTs) identified in the Gaeltacht, language plans were approved for GST Daingean Uí Chúis and GST An Clochán Liath during the year. A total provision of €2.86 million was approved for the implementation of these plans. The language plan for LPA Oileán Árann was prepared and submitted to the DTCAGSM pending the Minister's approval.

By the end of 2021, language plans were being implemented in 20 LPAs and 19 Language Planning Officers and four Assistant Language Planning Officers

cúram orthu na pleananna sin a chur i bhfeidhm ina Limistér cuí. Bhí infheistíocht iomlán de €2.2m i gceist le cur i bhfeidhm na bpleananna teanga sin.

### Cur i bhfeidhm na bpleananna teanga le linn 2021

Don dara bliain as a chéile, chuir na srianta a tháinig i bhfeidhm de thairbhe an víreas COVID-19 isteach ar chláir oibre agus ar na gníomhaíochtaí a bhí beartaithe ag na ceanneagraíochtaí pleanála teanga mar chuid d'fheidhmiú na bpleananna teanga le linn 2021.

Sin ráite, d'éirigh leis na ceanneagraíochtaí roinnt mhaith bearta a fheidhmiú le húsáid na Gaeilge a chothú agus a spreagadh i measc a bpobal. Eagraíodh feachtas agus imeachtaí fiorúla a bhí dírithe ar naics, ar cheangal agus ar chaidrimh rialta a chothú lena bpobal agus chuidigh siad le feasacht a ardú maidir le spriocanna an phróisis pleanála teanga agus caidrimh a chothú le spriocgrúpaí faoi leith sa phobal, ar nós Comórtas Reatha na Gaeltachta, Maratón na dTeaghla, #SeoÍAnGhaeltacht, Rotháí na Gaeltachta, Oícheanta Airneáin, agus an Lá Náisiúnta Filíochta. Reáchtáil na hOifigigh Pleanála Teanga feachtas ag impí ar an Stát agus ar an Rialtas seirbhísí Stáit as Gaeilge sa Ghaeltacht a chinntí i reachtaíocht a bhí á dhréachtú le linn na bliana agus atá anois síntre ag Uachtaráin na hÉireann, Micheál D. Ó hUigínn. Cuirfidh an reachtaíocht nua seo, Acht na dTeangacha Oifigiúla (Leasú) 2021 (atá mar threisiú ar Acht na dTeangacha Oifigiúla 2003) go mór le caighdeán na seirbhísí i nGaeilge a chuireann comhlachtaí Stáit ar fáil don phobal amach anseo.

were employed and tasked with implementing these plans in their language planning areas. The implementation of these language plans involved a total investment of €2.2m.

### Implementation of language plans during 2021

For the second year in a row, the restrictions introduced as a result of COVID-19 affected the work programmes and activities planned by the lead language planning organisations as part of the implementation of their language plans during 2021.

That said, the lead organisations managed to organise many activities that aimed to foster and encourage the use of Irish in their communities. Campaigns and virtual events were organised which focused on creating linkages, ties and regular communication with their communities. These helped to raise awareness of the goals of the language planning process and to build relationships with specific target groups in the community, such as the Comórtas Reatha na Gaeltachta, Maratón na dTeaghla, #SeoÍAnGhaeltacht, Rotháí na Gaeltachta, Oícheanta Airneáin, and National Poetry Day.

The Language Planning Officers organised a campaign calling on the State and the Government to ensure State services in Irish in the Gaeltacht were provided for in legislation that was being drafted during the year and has now been signed by the President of Ireland, Michael D. Higgins. This new legislation, the Official Languages (Amendment) Act 2021 (which reinforces the Official Languages Act 2003) will greatly enhance the quality of

Le linn na bliana aontaíodh ar chur chuige le ceangal níos dlúithe a chothú idir an próiseas pleanála teanga agus pobal na scoileanna atá ar fud na Gaeltachta. De réir mar atá leagtha amach in Acht na Gaeltachta 2012, tá ranpháirtíocht na scoile sa phróiseas pleanála teanga an-tábhachtach chun úsáid na Gaeilge a mhéadú sa phobal áitiúil agus dá réir, tá comhoibriú idir na scoileanna agus na ceanneagraíochtaí pleanála teanga áitiúla sa Ghaeltacht an-tábhachtach chun tacú le feidhmiú na bpleananna teanga áitiúla sna LPT/BSG. Mar chuid den chur chuige seo iarrtar ar na hOifigigh Pleanála Teanga teaghlaí a dhéanamh agus a choinneáil le príomhoide na scoile le heolas ábhartha a roinnt agus gníomhaíochtaí éagsúla a bheadh dírithe ar úsáid na Gaeilge a chur chun cinn i measc phobal na scoile a phlé agus a aontú. Is céim eile é seo i dtreo rathúlacht an phróisis pleanála teanga a neartú.

### Pleananna teanga i gcliantchomhlachtaí

Aontáodh pleananna teanga agus rinneadh athbhreithniú ar phleananna teanga i 42 cliantchomhlachta le linn 2021. Anuas air sin, fuair 41 gnó tacáiocht faoin Scéim Trádála Ar Líne agus d'éirigh leis an tÚdarás dul i bhfeidhm ar na gnótháí sin maidir le breis Gaeilge a úsáid ar a gcuid ardáin ar líne.

### Gníomhaíochtaí Cothaithe Teanga

Cuireann an tÚdarás tacáiocht ar fáil d'eagraíochtaí le deiseanna foghlama agus úsáide Gaeilge a chur ar fáil do dhaoiné ar fud na Gaeltachta in ionaid éagsúla. Thacaigh an tÚdarás le ranganna Gaeilge ar fhreastail 230 duine

services in Irish provided by State bodies to the public in the future.

During the year an approach was agreed to foster closer ties between the language planning process and the schools throughout the Gaeltacht. As set out in the Gaeltacht Act 2012, participation of schools in the language planning process is very important, in order to increase the use of Irish in the local community. Accordingly, co-operation between the schools and the local language planning organisations in the Gaeltacht is very important to support the implementation of the local language plans in the LPAs/GSTs. As part of this approach, the Language Planning Officers are asked to engage with the school principal to share relevant information and to discuss and agree on various activities aimed at promoting the use of Irish in the school community. This is another step towards strengthening the success of the language planning process.

### Irish Language Plans in Client Companies

New language plans were agreed, and existing plans were renewed in 42 client companies during 2021. In addition, under the Online Trading Scheme, assistance was approved to 41 businesses, where tÚdarás na Gaeltachta helped companies to increase their use of Irish on their online platforms.

### Language Support Activities

tÚdarás na Gaeltachta provides organisations with the support to offer people throughout the various Gaeltacht

orthu le linn 2021. Reáchtáladh roinnt mhaith ranganna Gaeilge ar líne le linn na bliana de bharr shrianta COVID-19 agus meastar go leanfaidh an treoht seo ar aghaidh, fiú tar éis na paindéime.

### Comhar Naónraí na Gaeltachta CTR.

Is é Comhar Naónraí na Gaeltachta CTR. (CNNG) an eagraíocht is mó sa tír a chuireann seirbhísí luathbhlianta ar fáil, i mBéalra 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 fhaigheann maoiniú ó tÚdarás na Gaeltachta chun seirbhísí bainistíochta agus riarracháin a chur ar fáil do na seirbhísí luathbhlianta Gaeltachta atá ag feidhmiú trí Ghaeilge sa nGaeltacht. Cuireann an Roinn Leanaí agus Gnótháí Oige, chomh maith leis an An Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán, maoiniú ar fáil faoi na scímeanna éagsúla luathbhlianta.

Le linn 2021 bhí 1,768 páiste ag freastal ar 112 seirbhísí luathbhlianta atá faoi scáth Chomhar Naónraí na Gaeltachta, sin ardú de dhá sheirbhís agus ardú de 141 páiste ón mbláin roimhe, agus seirbhísí ag teacht chucu féin arís tar éis an laghdú a tháinig ar lón na bpáistí a bhí ag freastal de bharr an phaindéim COVID-19.

areas an opportunity to learn and use the Irish language. In 2021, An tÚdarás supported Irish language courses which were attended by 230 people. Many Irish language classes were conducted online as a result of COVID-19 restrictions, and it is expected that this trend will continue even after the pandemic.

### 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 funded by tÚdarás na Gaeltachta to provide a management and administration service to Gaeltacht early years services functioning through Irish in the Gaeltacht. The Department of Children and Youth Affairs as well as the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media provide funding for the various early childhood schemes.

In 2021, some 1,768 children were attending 112 early years services under the auspices of Comhar Naónraí na Gaeltachta, an increase of 2 services compared to the previous year and an increase of 141 children on the previous year, as services continued to recover following the difficulties of the COVID-19 pandemic.

Fostaíonn CNNG na múinteoirí luathbhlianta atá faoina chúram. Bhí 143 duine fostaithe ag an gcomhlacht sa nGaeltacht in 2021.

Cheadaigh Údarás na Gaeltachta maoiniú de €590,000 do Chomhar Naónraí na Gaeltachta CTR. in 2021.

#### Muintearas Teo.

Fochuideachta de chuid Údarás na Gaeltachta is ea Muintearas Teo. a fhagheann maoiniú chun cuspóirí áirithe forbartha oideachais, teanga, óige agus pobail a bhaint amach. Áirítear na réimsí seo a leanas mar phríomhréimsí oibre an chomhlachta: luathfhobairt an linbh, an réimse oideachais, an óige, cúrsáí nuatheicneolaíochta, cumarsáid agus oideachas fadsaoil pobail. I gcomhar leis an Údarás, cuireann an Roinn Oideachais, An Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán, SOLAS agus POBAL foinsí maoinithe eile ar fáil do réimsí éagsúla tionscadail atá ar siúl acu.

Chuir Údarás na Gaeltachta maoiniú de €690,000 ar fáil do Mhuintearas Teo. in 2021. Tacaíonn Muintearas Teo. le clubanna óige a reáchtáil ar fud na Gaeltachta. Le linn 2021, bhí 42 club óige dhá reáchtáil ag Muintearas 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 gCúntóirí Teanga' i scoileanna Gaeltachta, i gcontaetha na Gaillimhe, Mhaigh Eo, Dhún na nGall agus na Mí ar son na Roinne Turasóireachta, Cultúir,

CNNG employs early years teachers in the services under its remit. 143 people were employed by the company in the Gaeltacht in 2021.

Údarás na Gaeltachta approved €590,000 in funding for Comhar Naónraí na Gaeltachta CTR. in 2021.

#### Muintearas Teo.

Muintearas Teo, a subsidiary company of Údarás na Gaeltachta, is funded to promote certain educational, language, youth and community development objectives. The company's primary fields of work include the following: early childhood development, education, youth work, modern technology courses, communication and lifelong community education. In co-operation with Údarás na Gaeltachta, Muintearas Teo. also receives other sources of funding from the Department of Education, the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, SOLAS and POBAL for various initiatives it administers.

Údarás na Gaeltachta approved €690,000 in funding to Muintearas Teo in 2021. Muintearas Teo. supports the running of youth clubs throughout the Gaeltacht. During 2021, Muintearas were overseeing 42 youth clubs throughout the Gaeltacht. Muintearas Teo. coordinates 'Scéim na gCampaí Samhraidh' (Summer Camps Scheme) on behalf of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and Údarás na Gaeltachta. It also administers 'Scéim na gCúntóirí Teanga' (Language Assistants' Scheme) in Gaeltacht schools in counties

Ealaón, Gaeltachta, Spóirt agus Meán. Sa mbliain 2021, bhí 87 Cúntóir Teanga fostaithe agus an Scéim ag freastal ar 107 scoil.

Reáchtálann Muintearas Teo. naíolanna i nGaoth Dobhair agus i dTír an Fhia, agus cuireann sé seirbhísí cúram iarscoile ar fáil sna hionaid sin chomh maith.

In 2021, bhí 47 duine fostaithe ag an gcomhlacht sa nGaeltacht.

## Oideachas agus Oiliúint

#### Clár na gComhlachtaí –Cruthú fiontraíochta i measc ghluín óg na Gaeltachta

Cártaí Feasa as Pobalscoil Chorca Dhuibhne, i gCiarraí, a bhuaigh Craobh Náisiúnta Chlár na gComhlachtaí Údarás na Gaeltachta 2021 a reáchtáladh ar líne i mí na Bealtaine seo caite. Seo é an tríú bliain ag foireann bhuacach as Éirinn a bheith san iomaiocht i gCraobh na hEorpa den Chomórtas. Ghlac 750 dalta idirbhliana as gach contae Gaeltachta páirt sa gclár a bhfuil sé mar aidhm aige spiorad na fiontraíochta a chothú i measc an aosa óig.

#### Scéim Scoláireachta do Phrintísgigh

De bharr COVID-19, ba bliain dhúshláinach a bhí ann ó thaobh printíseachtaí de. Sin ráite tháinig ardú ar líon na n-iarrthóirí ar an scéim agus bhí 35 printíseach nua cláraithe ar scéim an Údarás faoi dheireadh 2021.

Galway, Mayo, Donegal and Meath on behalf of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. In 2021 Muintearas Teo employed 87 Cúntóir Teanga and the scheme was active in 107 schools.

Muintearas Teo. operates crèches in Gaoth Dobhair and Tír an Fhia, and also provides afterschool services in these centres.

In 2021, 47 people were employed by the company in the Gaeltacht.

## Education and Training

#### Clár na gComhlachtaí –Enterprise creation among the Gaeltacht's young generation

Cártaí Feasa from Pobalscoil Chorca Dhuibhne, in Kerry, won Údarás na Gaeltachta's Clár na gComhlachtaí National Final 2021, which was held online last May. This was the third year an Irish winning team competed in the European Championships. 750 transition year students from each Gaeltacht county participated in the programme, which aims to foster entrepreneurship among young people.

#### Apprentice Scholarship Scheme

Due to COVID-19, it was a challenging year for apprenticeships. However, the number of applicants for the scheme increased with 35 new apprentices registered on the Údarás scheme by the end of 2021.

#### Comhpháirtíocht le TG4

Ba é 2021 an dara bliain den Scéim Oiliúna sna Meáin Dhigiteacha agus roghnaíodh deich gcomhlacht as an nua le bheith páirteach ann. Tríd an scéim bíonn oifigigh faoi oiliúint i réimsí éagsúla den phróiseas léirithe in oriúint do gach comhlacht faoi leith. D'fhreastail na rannpháirtithe ar chúrsa sainspéisí a reáchtáil IT na Gaillimhe – Maigh Eo (ITGME).

Cuireadh ciste maoinithe forbartha ar fáil le stiúrthóirí, léiritheoirí agus scríbhneoirí a mhealladh le hábhar gearrffhoirme a chruthú trí mheán na Gaeilge dar teideal Glúin Nua. Comhpháirtíocht é seo idir TG4, Ciste Craoltóireachta Gaeilge Thuaisceart Éireann (ILBF), Údarás Craolacháin na hÉireann (BAI) agus Údarás na Gaeltachta le tacaíocht ó Ghréasán na Meán.

#### Cúrsaí Oiliúna

Tá deiseanna forbartha á n-aithint go leanúnach i gcomhar le hinstiúidí tríu leibhéal agus Boird Oideachais agus Oiliúna a rachaidh chun sochair do phobal na Gaeltachta agus in 2021 leanadh leis an gcómhaoiniú ar scoláireachtaí taighde iar-chéime le hOllscoil na hÉireann Gaillimh, ITGME, Ollscoil na Mumhan (Trá Lí) agus le hInstitiúid Teicneolaíochta Phort Láirge.

Leanadh le maoiniú an Ard-Diplóma i nGaeilge Fheidhmeach agus Aistriúchán atá á riadar ag ITGME i gcomhpháirt le Europus Teo. agus an Ard-Diplóma i Léiriú Teiliúise agus na Meán Digiteach le hInstitiúid Teicneolaíochta Phort Láirge i gcomhar le Nemeton Teo.

#### Partnership with TG4

2021 was the second year of the Digital Media Training Scheme and ten new companies were selected to participate. Through the scheme, trainee officers in different areas of the production process are offered bespoke tuition tailored to the needs of their organisation. Participants attended a specialist course run by Galway Mayo IT (GMIT).

A development fund, called Glúin Nua, was provided to attract directors, producers and writers to create short-form material through the medium of Irish. This is a partnership between TG4, Northern Ireland Irish Language Broadcast Fund (ILBF), the Broadcasting Authority of Ireland (BAI) and Údarás na Gaeltachta with support from Gréasán na Meán.

#### Training Courses

Opportunities for courses in conjunction with third level institutions and Education and Training Boards which will benefit the Gaeltacht community are frequently availed of and in 2021 the cofunding of post-graduate research scholarships continued with NUI Galway, GMIT, Munster University (Tralee) and Waterford Institute of Technology.

Funding of the Higher Diploma in Applied Irish and Translation which is administered by GMIT in partnership with Europus Teo., continued as did the Higher Diploma in Television Production and Digital Media in Waterford Institute of Technology in conjunction with Nemeton Teo.

#### Scéim na gCéimithe

Tréimhse dhá bhliain a bhíonn i gceist faoin scéim seo a thugann deis do chéimithe seal a chaitheamh i gcomhlacht Gaeltachta le cur lena gcuid scileanna agus taithí a fháil in earnáil ar leith. Tá túis áite á thabhairt do na hearnálacha mara, seirbhísí forbartha teanga agus an aistriúcháin, déantúsaíochta nideoige agus an fhuinnimh in-athnuaithe.

#### Os cionn 1,000 fostaithe ar Scéimeanna Fostaíochta Sóisialta

Bhí 1,014 rannpháirtí agus 49 saoiste fostaithe ar 47 scéim ar fud na Gaeltachta in 2021. Tá ról agus tionchar tábhachtach ag na scéimeanna fostaíochta sóisialta (Scéim Fostaíochta Pobail, Scéim Shóisialta Tuaithé & Scéim TÚS), atá á mbainistiú ag an Údarás, maoinithe ag an Roinn Coimice Sóisialá, ag cur taithí oibre agus oiliúint ar fáil do phobal na Gaeltachta.

Lean na scéimeanna fostaíochta sóisialta ag cur tacáochta ríthábhachtach ar fáil do phobal na Gaeltachta i rith na paindéime COVID-19 ag tacú le bunseirbhísí riachtanacha a chur ar fáil do dhaoine agus ag cruthú naisc riachtanacha sna pobail.

#### Tográi Eorpacha

Tá ocht gcinn de thograí Eorpacha á gcur i bhfeidhm ag Údarás na Gaeltachta le roinnt blianta anuas ar mhaithle le cúrsaí fuinnimh in-athnuaithe, athrú aeráide, acmhainn bia mara agus acmhainní fuinnimh a forbairt sa nGaeltacht.

#### Graduate Scheme

This scheme takes place over a two-year period and provides graduates with the opportunity to spend time in a Gaeltacht company to enhance their skills and gain experience in a particular sector. At present, preference is given to the marine, language development and translation services, niche manufacturing and renewable energies sectors.

#### Over 1,000 employees on Social Employment Schemes

There were 1,014 participants and 49 supervisors employed on 47 schemes throughout the Gaeltacht in 2021. The social employment schemes (Community Employment Scheme, Rural Social Scheme & TÚS Scheme), which are managed by Údarás na Gaeltachta are funded by the Department of Social Protection and have an important role and impact, providing work experience and training to Gaeltacht communities.

The social employment schemes continued to provide vital assistance to Gaeltacht communities during the COVID-19 pandemic, supporting the provision of essential basic services to people and creating important connections in the communities.

#### European Projects

Údarás na Gaeltachta has been implementing eight European projects for several years, focussing on renewable energy, climate change, seafood resource and energy resources in the Gaeltacht. The SAFER, Access2Sea, SW-GROW agus EMPORIA4KT relate to value-added marine and blue economy projects.

Baineann na tograí SAFER, Access2Sea, SW-GROW agus EMPORIA4KT le tograí breislúacha mara agus an geilleagar gorm agus tá na tograí RegEnergy agus REACT ag plé le fuinneamh in-athnuaithe. Tiocfaidh an togra Digi2Market chun críche in 2022 agus cabhróidh an togra le 50 comhlacht a gcuid margáiochta agus díolacháin a fhorbairt ag úsáid teicneolaíochta thumthach.

## Forbairt Pobail

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

Chuir an Scéim Deontas Réachtála, atá á feidhmiú ag Údarás na Gaeltachta, maioniú de €2,816,000 ar fáil do 33 eagrás pobail (comharchumainn agus comhlachtaí pobalbhunaithe) sa nGaeltacht. Tá plean oibre ag gach eagraíocht agus aontaítear spriocanna sonracha leis an Údarás mar chuid den chomhaontú maoinithe bhliantúil. Cuireann na heagrais pobalbhunaithe deiseanna fostáiochta ar fáil go háitiúil agus tá 71 duine fostaithe go lánaimseartha agus 56 go páirtaimseartha go díreach ag na heagrais féin. Tá ról tábhachtach ag na heagrais i bhforbairt tuaithe agus ag cur tionscnaimh agus seirbhísí pobail chun cinn.

I rith na bliana 2021, cuireadh an Clár Fiontraíochta Sóisialta Gaeltachta ar fáil. Clár saincheaptha, solúbtha oiliúna agus meantóireachta fiontraíochta sóisialta a

The RegEnergy and REACT projects relate to renewable energy. The Digi2Market project will conclude in 2022 having enabled 50 companies to utilise immersive technologies in growing their marketing and sales projects using immersive technology.

## Community Development

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

The Executive Grant Scheme, which is operated by Údarás na Gaeltachta, provided funding of €2,816,000 to 33 community organisations (cooperatives and community-based bodies) in the Gaeltacht. Each organisation has a work plan and specific targets are agreed with An tÚdarás as part of the annual funding agreement. The community-based organisations provide employment opportunities locally and 71 people are employed full-time and 56 part-time directly by the organisations themselves. The organisations play an important role in rural development and promoting community initiatives and services.

During the year 2021, the Gaeltacht Social Enterprise Programme was made available. This was a bespoke, flexible social enterprise training and mentoring programme aimed at the organisations wishing to increase their business development skills, explore new trading opportunities, build networks and explore potential areas

bhí dírithe ar na heagrais a bhí i gceist chun a scileanna forbartha gnó a mhéadú, iniúchadh a dhéanamh ar dheiseanna nua trádála, lónraí a thógáil agus iniúchadh a dhéanamh ar réimsí féideartha fáis na fiontraíochta sóisialta in 2021. Ghlac 96 rannpháirtí in iomláine páirt in imeachtaí an chláir. Mar chuid den Chlár Fiontraíochta Sóisialta Gaeltachta cuireadh buiséad de €179,000 ar fáil, a bhí dírithe go sonrach ar thograí nuálacha le béim ach go háirithe ar na réimsí turasóireachta, fiontraíochta, agus forbairt acmhainní nádúrtha. Bhain 18 eagrás forbartha ar fud na Gaeltachta tairbhe as an scéim seo in 2021.

### Scéim Fiontar Pobail

Cuireadh maioniú €39,300 ar fáil tríd an Scéim Fiontar Pobail do 24 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 chompháirtí 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 riadarbh agus feidhmiú an chláir i nGaeltacht Dhún na nGall (seachas ar na hoileáin Gaeltachta atá faoi chúram Chomhar na nOileán) agus i nGaeltacht Mhúscrai faoi chúram Údarás na Gaeltachta.

of social enterprise growth. A total of 96 participants took part in the programme's events. As part of the Gaeltacht Social Enterprise Programme, a budget of €179,000 was made available, which was specifically aimed at innovative proposals with particular emphasis on the areas of tourism, entrepreneurship, and natural resource development. 18 development organisations throughout the Gaeltacht benefited from this scheme in 2021.

### Community Enterprise Scheme

Funding of €39,300 was made available through the Community Enterprise Scheme to 24 community organisations/committees to help them promote community development activities and to provide them with training to support them in preparing development plans.

### The LEADER Programme

Údarás na Gaeltachta plays a role in the implementation of the LEADER program in the Donegal Gaeltacht and Múscrai Gaeltacht. Údarás na Gaeltachta is one of four partners under the Donegal and Múscrai Local Community Development Committee (LCDC) which is responsible for the implementation of the LEADER Program in those Gaeltacht areas on behalf of the Local Development Group (LAG). The administration and operation of the program in the Gaeltacht of Donegal (apart from the Gaeltacht islands which are under the care of Comhar na nOileán) and in the Gaeltacht of Múscrai is under the auspices of Údarás na Gaeltachta.

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

Cuireadh túis le Clár Idir-thréimhse LEADER (2021-2022) a fheidhmiú i nGaeltacht Dhún na nGall ar an móthír ag Údarás na Gaeltachta agus ar oiléain Ghaochtach ag Comhar na nOileán. Ceadaíodh 10 dtogra faoin gclár in 2021 le deontais €296,195 in iomláine (ar infheistíocht iomlán €405,186).

### Daoine Scothaosta

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

## Na hEalaíona

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

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

The administration of the LEADER Transition Programme (2021-2022) in the Donegal Gaeltacht was operated by Údarás na Gaeltachta on the mainland and on Gaeltacht islands by Comhar na nOileán. 10 projects were approved under the programme in 2021 with grants totalling €296,195 (a total investment of €405,186).

### The Elderly

Support was provided, through the employment schemes, to day centres to support them in providing additional services to the elderly as part of the social development and language conservation policy of the organisation. A range of courses in aged care were held in partnership 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 €410,000 to Ealaín (na Gaeltachta) Teo. in 2021. The company employs three regional arts facilitators who implement the programme along with two staff members

Gaeltachta maioniú de €410,000 d'Ealaín (na Gaeltachta) Teo. i dtreo clár an chomhlachta in 2021. Tá triú Áiséitheoir réigiúnach fostaithe ag an gcomhlacht leis an gclár seo a chur i bhfeidhm in éineacht le beirt bhallaí foirne ag plé le clár Cuisle, clár sna hEalaíon Dúchasacha agus Drámaíocht don Óige, a mhaioniú ag an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spórt agus Meán ó 2019 ar aghaidh. Tá an t-eolas uile le fáil ag [www.ealain.ie](http://www.ealain.ie).

### Buaiceanna 2021:

Reáchtáladh scéimeanna éagsúla tacaíochta do na healaíona sna Gaeltachtaí le linn 2021, ina measc:

- Scéim Cothú - Ceadaíodh €205,000 i dtacaíocht do 5 thogra straitéiseach faoin scéim seo.
- Scéim na bhFéilte - Cuireadh tacaíocht ar fáil do 18 féile ealaíon Gaeltachta in 2021 le buiséad iomlán de €96,200.
- Scéim Sparánachta d'Ealaíontóirí – Ceadaíodh €288,000 i dtacaíocht do 44 ealaíontóir ó 49 iarratas a fuarthas faoi Scéim Sparánachta d'Ealaíontóirí.
- Scéim Síol - Cuireadh tacaíocht ar fáil do 46 iarratasóir mionthionscadail in 2021 le buiséad iomlán de €32,570.
- Scéim Forbartha na nEalaíon - Ceadaíodh €170,000 do 16 togra straitéiseach ilghnéitheach ealaíona.

who implement the Cuisle programme, a Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media funded Traditional Arts for Youth programme, which commenced in 2019. Full information on the company's goals and objectives is available at [www.ealain.ie](http://www.ealain.ie).

### 2021 Highlights

Various support schemes were administered for the arts in the Gaeltacht during 2021, including:

- Cothú Scheme - Support was awarded to the 5 strategic projects in 2021 and amounted to a total budget of €205,000.
- Festivals Scheme - Support was provided for 18 Gaeltacht arts festivals in 2021 amounting to a total budget of €96,200.
- Bursary Scheme for Artists – €288,000 funding was secured which meant assistance was provided to 44 artists out of 49 applications.
- Síol Scheme – Support was provided to 46 applicants amounting to a total budget of €32,570 in 2021.
- Arts Project Development Scheme - €170,000 was approved for 16 strategic multi-arts projects.

**Cuisle: Clár sna hEalaón Dúchasacha don Óige**

Chuir an Roinn Turasóireachta, Cultúir, Ealaón, Gaeltacht, Spóirt agus Meán, €1.275m ar fáil d'Ealaín (na Gaeltachta) Teo. do thréimhse trí bliana 2020-2022, chun tacú le clár gníomhaíochtaí trí bhliana na healaíona traidisiúnta do dhaoine óga i nGaeltacht na Gaillimhe.

Cuireadh gníomhaíochtaí an chlár Cuisle ar fáil ar líne ag túis na bliana 2021 de bharr srianta COVID-19. Cuireadh túis le ranganna beo arís i mí Mean Fómhair 2021 agus d'fhreastal 1,634 rannpháirtithe ar ranganna le linn an téarma.

**Cuisle: Youth Arts Programme**

The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media awarded Ealaín (na Gaeltachta) Teo with €1.275m to assist the organisation in promoting its 3-year programme 2020-2022 of activities in traditional arts for youths throughout Galway Gaeltacht.

These classes were provided online from the beginning of 2021 due to ongoing COVID-19 restrictions. However, in September 2021, in-person classes resumed, and 1,634 young people participated in classes in the Gaeltacht during the period until the end of the year.



Among the schemes approved for funding through Cuisle were:

- Treisiú Scheme: Applications, not exceeding €10,000, were sought for once-off arts events for young people. Two applications were accepted and received funding of €19,500
- Neartú Scheme: Support was approved for three Gaeltacht projects to continue with their music and singing classes with a total budget of €39,395
- Nótá Scheme: Support was approved for organisations to create opportunities for young people in the traditional arts outside of normal classes with an investment of €7,050

I measc na scéimeanna a reáchtáladh le linn na bliana bhí siad seo a leanas:

- Scéim "Treisiú": Fáiltíodh roimh iarratas chun imeachtaí ealaíne aon uaire a fhorbairt do dhaoine óga suas le €10,000. Ceadaíodh 2 iarratas faoin scéim seo le luach €19,500
- Scéim "Neartú": Tugadh maoiniú do 3 eagras Gaeltachta le leanúint lena gclár ceoil agus amhránaíocht agus an healaíon béal le hiomlán infheistíocht de €39,395
- Scéim "Nótá": Tugadh maoiniú ar mhaithle le breis deiseanna don óige sna healaíona dúchasacha a fhorbairt taobh amuigh den gnáth chlár ranganna, le hinfheistíocht iomlán de €7,050

**Clár Drámaíochta don Óige sa Ghaeltacht**

I mí Mheithreamh 2021 chur Ealaín (na Gaeltachta) Teo iarratas faoi bhráid an Roinn Turasóireachta, Cultúir, Ealaón, Gaeltacht, Spóirt agus Meán maidir le sholáthar a dhéanamh ar thionscnamh drámaíochta phíolótach don óige ar fud na Gaeltachta agus ar an bhunús sin cheadaigh an Roinn allúntas, ar fíu €150,000 ina leith. Cuireadh túis le taighde agus iniúchadh ar na gníomhaíochtaí agus na hacmhainní atá sa Ghaeltacht agus rinneadh scrúdú ar an na cleachtais is fearr atá i bhfeidhm go náisiúnta agus go h-idirnáisiúnta.

**Dath an Dóchais**

Agus Údarás na Gaeltachta ag comóradh daichead bliain ar an bhfód, chuaigh sé i gcomhpháirtíocht le hEalaín (na Gaeltachta) Teo chun na hamharc-ealaíona sa Ghaeltacht, le linn na tréimhse sin, a cheiliúradh. Seoladh an taispeántas, Dath an Dóchais, le 40 ealaíontóir Gaeltachta, faoi choimeád foireann ag An Gailearaí, Gaoth Dobhair, ar líne [www.DathanDochais.com](http://www.DathanDochais.com) i mí Bealtaine 2021.

**Oíche Chultúir**

Déanann Ealaín (na Gaeltachta) Teo. bainistiú ar chlár Oíche Chultúir sa Ghaeltacht i mí Mheán Fómhair chuile bhláin. Le tacaíocht óna hOifigigh Pleanála Teanga agus an phobal ealaíona d'éirigh le hEalaín (na Gaeltachta) Teo breis is 30 imeacht a reáchtáil; beo agus go fíorúil i 2021. Bhí deis againn comhoibriú le TG4 arís le clár ealaíona 'Oíche Chultúir sa Ghaeltacht' a chur i láthair ar an oíche.

**Drama Programme for Gaeltacht Youth**

In June 2021, Ealaín (na Gaeltachta) Teo made a submission to the Department of Tourism, Culture, Arts, Gaeltacht, Sport, and Media for funding towards a pilot drama project for young people in the Gaeltacht. The Department provided funding of €150,000. Research was conducted into the activities and resources already available in the Gaeltacht and best practice nationally and internationally.

**Dath an Dóchais**

To commemorate 40 years since the establishment of Údarás na Gaeltachta, an tÚdarás partnered with Ealaín na Gaeltachta to celebrate the development of the visual arts during that period. The exhibition Dath an Dóchais, featuring 40 Gaeltacht artists and curated by the team of An Gailearaí, Gaoth Dobhair was launched online in May 2021 at [www.DathanDochais.com](http://www.DathanDochais.com)

**Culture Night/Oíche Chultúir**

In September each year, Ealaín (na Gaeltachta) Teo oversees Oíche Chultúir in the Gaeltacht; in 2021, Ealaín (na Gaeltachta) Teo supported over 30 events, both in-person and online, with the support of the Language Planning Officers and the local arts' community. Once again, we collaborated with TG4 on the arts programme 'Oíche Chultúir sa Ghaeltacht' which aired that night.

**Eile**

Lean Ealaín (na Gaeltachta) Teo lena gcomhpháirtíocht le heagrais idirnáisiúnta, a mhacasamhail Centre Culturel Irlandais i bpáras chun tréimhse cónaitheach a chur ar fáil d'ealaíontóir Gaeltachta agus obair leanúnach atá ar siúl leis na Comharsain Ceilteach chun nascanna a chruthú le réigiún ar fud na hEorpa atá teanga dá gcuid féin á labhairt i measc an phobail iontu.

Lean siad ag déanamh forbairt ar a gcóras cumarsáide chun obair na heagraise agus na hearnála a chur chun cinn agus chun eolas a roinnt agus a chur ar fáil don earnáil. Rinneadh é seo tríd ár ardán shóisialta agus tríd nuachtlitir míosúil a dháileadh a chlúdaíonn eolas faoi deiseanna, imeachtaí, acmhainní ealaíona agus go leor eile.

**More**

Ealaín (na Gaeltachta) Teo continued with their collaboration with various international organisations, such as the Centre Culturel Irlandais in Paris which provided a Gaeltacht artist with a position as an artist in residence. They continued to work with our Celtic neighbours and creating connections around Europe with regions which are home to indigenous minority languages.

They also continued to communicate the work of the organisation and the message of the arts more generally to as wide an audience as possible. This was done through, social media and a monthly newsletter which disseminates information about opportunities, events, arts resources and more besides.



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, Ealaíon, Gaeltachta, Spórt agus Meán de réir fhorálacha na nAchtanna um Údarás na Gaeltachta, 1979 go 2010, arna leasú ag Acht na Gaeltachta, 2012. Chomh maith lena chuid reachtaíochta rialaithe féin, tá dualgas ar an Údarás freisin cloí le raon de cheanglais reachtúla agus riartá eile de chuid an Stát agus an Aontais Eorpaigh.

### Foireann

Ag deireadh 2021 bhí 84 duine fostaithe go buan ag Údarás na Gaeltachta.

### Comhionannas

Tá Údarás na Gaeltachta tiomanta go hiomlán do pholasáí 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 laghdaithe oibre. Le linn na bliana 2021, bhain 13 ball foirne leas as na scéimeanna seo.

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

## Organisation and Services

### Corporate Governance

Údarás na Gaeltachta is a corporate body established by the Údarás na Gaeltachta Act, 1979, and operates under the aegis of the Department of Tourism, Culture, Arts, Gaeltacht, Sport 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 2021 there were 84 persons permanently employed in the organisation.

### Equality

Údarás na Gaeltachta is committed to a policy of equal opportunity and all positions within the organisation are open to both men and women. An tÚdarás continues to operate a number of schemes which provide staff with options in relation to meeting their career and personal needs, such as job sharing, career breaks, special leave and reduced working hours. During 2021, 13 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

fostaíochta oriúnacha a chur ar fáil do dhaointe 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 shábháilteacht agus do shláinte na bhfostaithe agus na gcuairteoirí ar fad a bhíonn taobh istigh dá ionaid ghnó. Déanann an tÚdarás athbhreithniú ar na Ráitis Sábháilteachta go leanúnach chun a chinntí go bhfuiltear ag cloí go hiomlán leis na forálacha atá san Acht um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005. Leanadh le hóiliúint a chur ar fáil don fhoireann i réimsí sábháilteachta agus sláinte le linn 2021 chun féachaint chuige go bhfuil an tÚdarás ag comhlíonadh na bhforálacha reachtúla.

### Oiliúint agus Forbairt na Foirne

Leanadh le forbairt agus oiliúint foirne in 2021. Rinne comhaltaí foirne 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, bainistíocht, dlí, pleáiní teanga, Gaeilge, airgeadas agus nuatheicneolaíochta.

### Clár um Chúram Cliant

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

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 2021 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 2021. Members of staff attended a wide range of courses during the year which included day courses, diploma, and masters courses in a wide range of subjects including business, management, law, language planning, Irish language, finance and modern technology.

### Client Care Programme

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

an Údarás agus ar a láithreán gréasáin [www.udaras.ie](http://www.udaras.ie). Mar chuid den Chód Cleachtas, tá nósmaireacht maidir le gearán a láimhseáil agus tá córas chun déileáil le gearán fhormíula faoi chaighdeán seirbhísí an Údarás. Déantar achainíocha agus gearán a fhiosrú agus a fhreagairt agus fadhbanna a chur ina gceart chomh fada agus is féidir é, de réir ghnáthmhodhanna imeachta an Údarás. 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 fhorálacha an Actica Ombudsman (Leasú), 2012 socraíodh go mbeadh feidhmeanna Údarás na Gaeltachta le teacht faoi réir athbhreithniú neamhspleáach Oifig an Ombudsman le héifeacht ón 01 Bealtaine 2013. Socraíodh dá réir go gcuirfí eolas ina leith sin ar fáil don phobal ar láithreán gréasáin an Údarás ag [www.udaras.ie](http://www.udaras.ie) agus in



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

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

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

### Na hAchtanna um Eitic in Oifigí Poiblí, 1995 agus 2001

I gcomhréir leis na hAchtanna um Eitic in Oifigí Poiblí, 1995 agus 2001, rinne comhaltaí boird an Údarás agus comhaltaí fóirne 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 2021 freisin de réir mar ba chuí.

### An tAcht um Shaoráil Faisnéise, 2014

Cloíonn Údarás na Gaeltachta le forálacha an Achta um Shaoráil Faisnéise 2014. Fuair an tÚdarás 19 iarratas ar thaifid le linn 2021, agus iarratas amháin ar athbhreithniú inmheánach.

### 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 2021 as appropriate.

### Freedom of Information Act, 2014

Údarás na Gaeltachta complies with the provisions of the Freedom of Information Act 2014. During 2021, An tÚdarás received 19 requests for records. There was one request for an internal review.

### Rialachán na gComhphobal Eorpach (Rochtain ar Fhaisnéis faoin gComhshaol) 2007 go 2014

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

Faoi na Rialachán seo, dar teideal Rialachán na gComhphobal Eorpach (Rochtain ar Fhaisnéis faoin gComhshaol), (I.R. 133 de 2007, I.R. 662 de 2011, I.R. 615 de 2014 agus I.R. 309 de 2018), foráltear nach foláir faisnéis a bhaineann leis an gcomhshaol atá ina sheilbh ag údarás poiblí ar nós Údarás na Gaeltachta, nó atá coinnithe



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

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

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

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 fostaíochta agus le cur chun cinn na forbartha pobail, cultúir agus teanga, tá maoin ghnó ag Údarás na Gaeltachta sna contaetha Gaeltachta ar fad, idir thalamh, fhoirgnimh, eastáit tionsclaiochta agus pháirceanna gnó. I measc na gcineálacha faisnéise a bhíonn ina sheilbh bónn eolas faoi ionaid ghnó, eastáit agus páirceanna gnó, cinn a bhfuil tionántaí iontu san áireamh, eolas comhshaol faoi thionscadail áirithe a dtugann an tÚdarás tacaíocht dóibh, staidéir tionchair imshaoil do chúrsaí pleanaí, agus comhaid sláinte agus sábháileachta. Ní athraíonn na Rialachán seo an tAcht um Shaoráil Faisnéise.

### An Cód Cleachtais um Rialachas Comhlacthaí Stáit

Tá modhanna imeachta leagtha síos ag an Údarás lena chinntí go gcomhlíonn sé an Cód Cleachtais um Rialachas Comhlacthaí Stáit. Tuairiscíonn an Cathaoirleach dá réir gach bliain i dtuarascáil chuit an Aire.

### Fostaíocht agus Íocaíochtaí

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

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 Governance of State Bodies. The Chairperson reports accordingly each year in a report to the Minister.

### Employment and Payments

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

### Acht na dTeangacha Oifigiúla 2003

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

### Nochtadh Cosanta

I gcomhréir leis an gceanglas dlíthiúil faoi alt 21 den Acht um Nochtadh Cosanta, 2014, tá nósanna imeachta deimhniithe 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.



### Official Languages Act 2003

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

### Protected Disclosures

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

Ní dhearnadh aon nochtadh cosanta le hÚdarás na Gaeltachta in 2021.

No protected disclosures were made to Údarás na Gaeltachta in 2021.

**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 Tráchtála) 2002, a tháinig i bhfeidhm i Lúnasa 2002, agus Rialachán na gComphobal Eorpach (íocaíocht Dhéanach in Idirbhearta Tráchtála) 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 seachtainíúla lena chinntí go ndéantar focaíocht phras. Tá na forálacha seo deartha chun deimhniú réasúnta, cé nach deimhniú cinnte é, a thabhairt in aghaidh neamhchomhlíonadh an Acharta agus na Rialachán.

Sonrai	Uimhir	Luach (€)	Céadán (%) 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	3,494	10,076,247.48	<b>62.15%</b>
<b>Líon na n-íocaíochtaí déanta laistigh de 16 agus 30 lá</b> Number of payments made within 16 to 30 days	1,256	2,335,923.11	<b>22.34%</b>
<b>Líon na n-íocaíochtaí déanta de bhréis ar 30 lá</b> Number of payments made in excess of 30 days	872	988,728.62	<b>15.51%</b>
<b>Líon íocaíochtaí sa tréimhse</b> Total payments made in period	5,622	13,400,899.21	<b>100%</b>

**Prompt Payment of Accounts Act, 1997**

Údarás na Gaeltachta comes under the remit of the Prompt Payment of Accounts Act, 1997, which came into effect on 02 January 1998, the European Communities (Late Payment in Commercial Transactions) Regulations 2002, which came into effect in August 2002, and the European Communities (Late Payment in Commercial Transactions) Regulations 2012, which came into effect in March 2013. It is the policy of Údarás na 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.

De bhun cinnidh Rialtais, is gá d'eagraíochtaí neamhchráctála Stáit, Údarás na Gaeltachta san áireamh, cloí le treoracha faoina n-íocatar soláthraithe laistigh de 15 lá ó fhaightear sonrasc bailí uathú 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).

**Fuinneamh agus Comhshaol**

Tá athrú aeráide, úsáid agus íslíú fuinnimh lárnoch dár straitéis agus oibríochtaí agus ina dhlúthchuid de phleananna gnó ár gcuid claint. Tháinig an tÚdarás, comhlachtaí Gaeltachta agus an pobal i gcoitinne le chéile chun tionscnaimh agus foinsí maoinithe a aithint chun aghaidh a thabhairt ar an dúshlán seo agus beidh bém faoi leith air seo sna blianta atá le theacht. Agus punann maoine na heagraíochta aitheanta mar chuid den straitéis forbartha, tá an tÚdarás ag scrúdú cén chaoi le hinfheistíocht a dhéanamh sa bpunann maoine (idir thalamh agus foirgnimh) chun a bheith níos éifeachtaí, níos seasmháí agus níos inmharthana ó thaobh fuinnimh de sa bhfadtearma, agus muid ag feabhsú ár soláthar foirgneamh.

Ós rud é go bhfuil Údarás na Gaeltachta agus a gclaint ionnaithe den chuid is mó ar fhad an chósta an larthair tá deis ag an eagraíocht agus ag a cuid claint teicneolaíochtaí ginte fuinneamh in-athnuaithe a forbairt agus a chur i bhfeidhm. Cuireann punann talún agus foirgnimh an Údarás deiseanna suntasacha ar fáil chun réitithe in-athnuaithe fuinnimh nua a chur in áit chun astaíochtaí carbón a íslíú, slándáil fuinnimh a chur ar fáil agus cumas na Gaeltachta a léiriú maidir le ceannródaíochta na heagraíochta i dtaobh forbairt in-athnuaithe sna blianta atá le theacht. Táthar ag súil go gcruthóidh sé seo deiseanna fostáiochta agus oiliúna san earnáil in-athnuaithe sa nGaeltacht.



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).

**Energy and Environment**

Climate change, energy use and reduction are central to our strategy and operations and an integral part of our clients' business plans. Údarás na Gaeltachta, Gaeltacht companies and the general public came together to identify initiatives and funding sources to address this challenge and there will be particular emphasis on this in the years to come. With the organisation's property portfolio recognized as part of the strategic development, Údarás na Gaeltachta is examining how to invest in the property portfolio (both land and buildings) to be more efficient, sustainable and viable in terms of energy in the long term, as we improve our building provision.

Since Údarás na Gaeltachta and their clients are mainly located along the West Coast, the organisation and its clients have the opportunity to develop and implement renewable energy generation technologies. Údarás na Gaeltachta's land and building portfolio offers significant opportunities to put in place new renewable energy solutions to lower carbon emissions, provide energy security and demonstrate the ability of the Gaeltacht in relation to the organisation's leadership in sustainable development. renewed in the years to come. It is hoped that this will create employment and training opportunities in the renewable sector in the Gaeltacht.

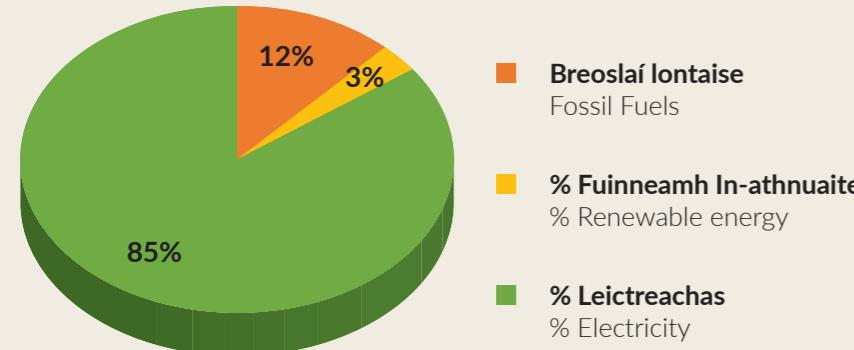
## Achoimre ar Úsáid Fuinnimh in 2021

In 2021 d'úsáid Údarás na Gaeltachta 4.094 gWh fuinneamh, ardú i gcomparáid le húsáid 2020 de 3,453 gWh ach tá sé deacair comparáid dhíreach a dhéanamh de bharr phaindéim COVID-19. Sa bliain 2021, bhí go leor oibrithe ag freastal ar a gcuid oifigí in athuair i gcomparáid le 2020 nuair a bhí obair ón mbaile níos coitianta. Má chuirtear figiúirí 2021 i gcomparáid le 2019, nuair a bhí oifigí an Údarás oscailte go lán-aimseartha, feictear laghdú ar an méid fuinnimh a bhí in úsáid.

	Gwh	Leictreachas Eangaí	Breosla Iontaise	Fuinneamh In-athnuaithe
	Gwh	Grid Electricity	Fossil Fuel	Renewable Energy
<b>2021</b>	4.094	85.41%	3.05%	11.54%
<b>2020</b>	3.453	84.81%	6.50%	8.69%
<b>2019</b>	4.171	81.30%	6.70%	11.90%

### Tomhultas fuinneamh iomlán 2021 de réir catagóire:

Total Energy Use in 2021 by Category:



## Overview of Energy Usage 2021

In 2021 Údarás na Gaeltachta used 4.094 gWh of energy, an increase compared to the 2020 use of 3,453 gWh but it is difficult to make a direct comparison due to the COVID-19 pandemic. In 2021, many workers attended their offices again compared to 2020 when working from home was more common. If the 2021 figures are compared to 2019, when the Authority's offices were open full time, a reduction in the amount of energy used is seen.

I 2020 bhí 155 uimhir MPRN beo ag an Údarás (MPRN = uimhir thagartha mhéadarphointe a bhaineann le foirgneamh ar leith. Aithníonn an MPRN do nasc leis an ngréasán náisiúnta leictreachais.) Bhí méadú beag ar an lón sin go 156 i 2021. As na 156 MPRN sin, bhí 101 MPRN beo don dá bliain (2020 & 2021) gan athrú tionóna. Bhí laghdú ar an úsáid fuinnimh i 61 de na foirgnimh sin. Ní raibh aon suíl againn leis seo, óir go raibh cuid mhaith daoine ar ais ag obair ina gcuid oifigí i 2021.

<sup>1</sup>TIs trí na MPRN's a dhéantar taifead ar an méid fuinneamh leictreach a bhíonn in úsáid sna foirgneamh.

In 2020 Údarás na Gaeltachta had 155 live MPRN<sup>1</sup> numbers (MPRN = meter point reference number associated with a specific building. The MPRN identifies your connection to the national electricity network.) There was a slight increase in that number to 156 in 2021. Of the 156 That MPRN, 101 MPRN were alive for the two years (2020 & 2021) without a change of tenant. There was a reduction in energy use in 61 of those buildings. We did not expect this, since many people were back to work in their offices in 2021.

<sup>1</sup>The amount of electrical energy used in the buildings is recorded through the MPRN's.

### Tiomantas Údarás na Gaeltachta maidir le héifeachtacht fuinnimh

Tá an Rannóg Maoine ag déanamh athbhreithniú leanúnach ar an bpunann maidir le deiseanna eile sa ngearr, meán nó fadthéarma, chun dul i ngleic le dúshláin athrú aeráide. Tá muid ag obair le roinnt comhairleoirí i réimse disciplíní, lena chinniú go bhfuil an punann maoine faoi réir do na dúshláin atá ag teacht.

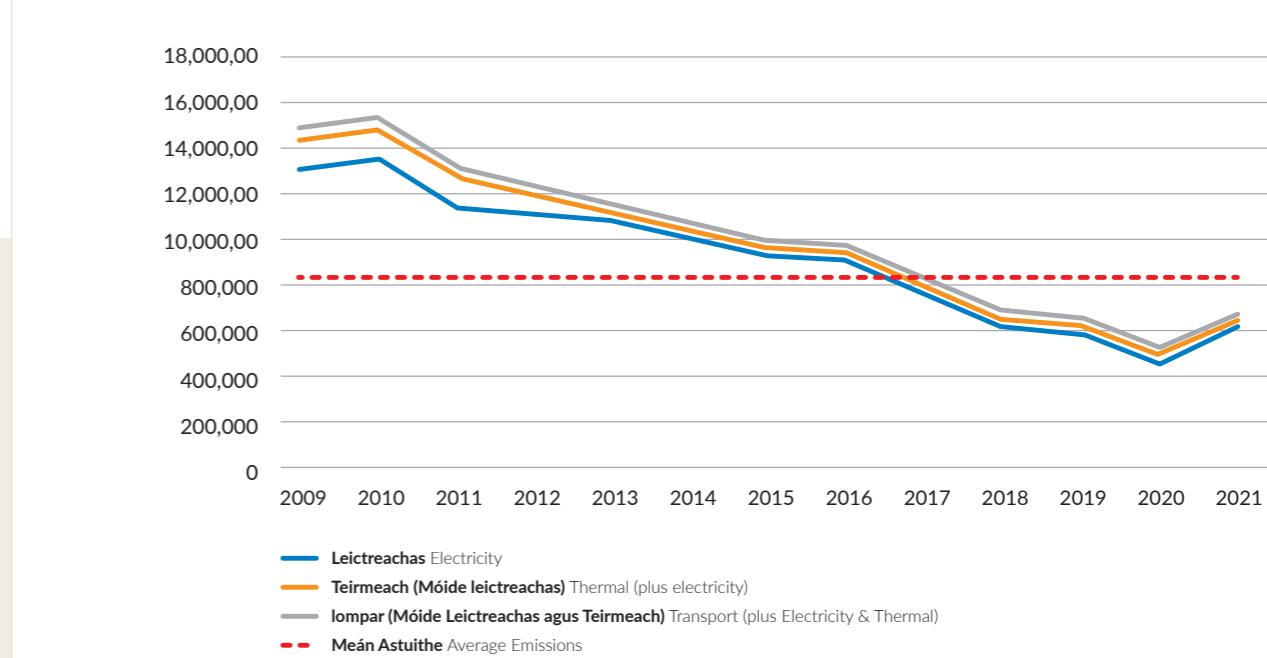
Tá Údarás na Gaeltachta ag obair i gcomhar le hÚdarás Fuinnimh Inmharthana na hÉireann ar roinnt clár maoinithe; Better Energy Communities (BEC), Energy Master Plan (EMP), Support Scheme for Renewable Heat (SSRH). Tá sé mar aidhm againn tionscnaimh inmharthana agus deiseanna foghlama a fhorbairt, trínar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

Mar chuid de seo, tá Údarás na Gaeltachta ag déanamh athbhreithniú ar úsáid fuinnimh. Tá muid ag féachaint ar féidir sábháiltí a dhéanamh sa bpunann tríd iniúchtaí fuinnimh, staidéir feidearthacha agus pleánail don tréimhse amach anseo lenár gclaint. Tá muid ag iarraidh a chinntí go mbeidh réimse beartas san áireamh i ndearadh ár gcuid foirgnimh maidir le laghdaithe carbón, painéis PV agus pointí EV a chur isteach, agus córais gloinithe agus teasa a uasghrádú. Cinnteoidh na beartais chuí go bhfuil muid ag cur foirgnimh atá deartha go maith, compordach agus ar phraghas réasúnta ar fáil dár gcuid tionóntaí.

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

### Astaiochtai CO2 (kgCO2) a bhaineann le fuinneamh ó Bhunline Eifeachtulachta Fuinnimh

CO2 Emissions (kgCO2) relating to energy from Energy Efficiency Baseline



### Údarás na Gaeltachta commitment to energy efficiency - Plan for 2022

The Property Department is constantly reviewing the portfolio in relation to other opportunities in the short, medium, or long term, to tackle the challenges of climate change. We are working with a number of consultants in a range of disciplines, to ensure that the property portfolio is up to the challenges ahead.

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

As part of this, Údarás na Gaeltachta is reviewing energy use. We are looking at whether savings can be made in the portfolio through energy audits, feasibility studies and planning for the future with our clients. We want to ensure that the design of our buildings includes a range of policies regarding carbon reductions, installing PV panels and EV points, and upgrading glazing and heating systems. The appropriate policies will ensure that we are putting buildings that well designed, comfortable and reasonably priced available to our tenants.

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



Údarás na  
Gaeltachta

**Tuarascáil Airgeadais Bhliantúil 2021**  
Annual Financial Report 2021



## Cuimsíonn an Tuarascáil Airgeadais Bhliantúil:

The Annual Financial Report comprises:

### Ráiteas Rialachais agus Tuarascáil Bhaill Boird

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## Ráiteas Rialachais agus Tuarascáil na gComhaltaí Boird

### Rialachas

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

Is é an Príomhfhheidhmeannach agus na bainisteoirí sinsearacha atá freagrach as bainistí Údarás na Gaeltachta ó lá go lá. Caithfidh an Príomhfhheidhmeannach agus na bainisteoirí sinsearacha na treoracha leathan straitéisearach atá eisithe ag an mBord a leanúint agus cinntí go bhfuil tuiscint soiléir ag na comhaltaí boird faoi na príomh ghníomháiochtá a bhaineann leis agus faoi aon mhór riosca a d'fhéadfadh éirí as. Is é an Príomhfhheidhmeannach an príomh theagmalaí idir an Bord agus bainistíocht an Údarás.

### Freagrachtaí an Bhoird

Tá Bord Údarás na Gaeltachta freagrach as straitéis agus polasaithe ginearálta Údarás na Gaeltachta. Ceadaíonn an Bord infheistíochtaí, scéimeanna tacáochta agus ceannachán nó díolachán maoine a dhéanann an eagraíocht ar mhaithle forbairt frontair agus cruthú festaófchta, cur chun cinn na Gaeilge agus an chultúr Ghaelaigh, chomh maith le forbairt phobail na Gaeltachta.

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

- polasaithe 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 leanfadh an Bord air ag feidhmiú;
- luaigh ar leanadh caighdeán chuntasáiochta infheidhmithe, faoi réir aon imeachtaí ábhartha a bheith nochta agus mínithe sna ráitis aigreadais;

Tá dualgas ar an mBord cuntasáiochta a thugann léargas de chruinneas réasúntach 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 ghnóthaí cama a chosc agus a thabhairt faoi dleara.

## Governance Statement and Board Members' Report

### Governance

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

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

### Board Responsibilities

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

Section 18 (1) of the Údarás na Gaeltachta Act, 1979 requires An tÚdarás to prepare financial statements in such form as may be approved by the Minister, with the concurrence of the Minister for Public Expenditure and Reform. In preparing those financial statements, An tÚdarás is required to:

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

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

Sé dearadh 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 2021.

### Struchtúr an Bhoird

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

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 Shéamus 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 Úi Shúilleabhaín	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Siobhán Seoighe	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Cathal Seoige	Gnáthchomhalta/Ordinary member	01/03/2019 go/to 28/02/2021
Gobnait Ní Mhuimhneacháin	Gnáthchomhalta/Ordinary member	01/03/2021 go/to 28/02/2023

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 Iniúchóireachta agus Riosca:** Ar a bhfuil cheithre chomhalta agus ball amháin neamhspleách. Scrúdaíonn an coiste seo ráitis airgeadais, cursáil rialachais chorparáidigh agus bainistíochta riosca, tuairiscí ón bhfeidhm Iníúchóireachta Inmheánaí agus ón Ard-Reactaire Cuntas agus Ciste, agus obair eile a dhéantar i dtaca leis an eagraíocht agus lena chuid fochuideachtaí

Féach thíos liosta de bhaill an Choiste Iniúchóireachta agus Riosca a bhí ag feidhmiú in 2021:

Mary Uí Chadhain, Cathaoirleach (ó lúil 2021)

Eunan Mac Cuinneagáin

Anna Ní Ghallachair

Ian Mac Aindriú, (Cathaoirleach go lúil 2021)

Caitlín Ní Ghabháin (comhalta seachtrach)

Bhí cheithre chruinniú den Choiste Iniúchóireachta agus Riosca in 2021.

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 2021.

### 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.

**An Coiste Meastóireachta:** Ar an gcoiste sin bónn an Cathaoirleach, comhalta boird agus an Príomhfeidhmeannach mar aon le hionadáí an ceann ón Roinn Turasóireachta, Cultúir, Ealaín, Gaeltachta, Spóirt agus Meán, ón nGníomhaireacht Forbartha Tionscaill (Éire) agus ó Fhiontraíocht Éireann. Is coiste reachtúil é seo a dhéanann meastóireacht ar thionscadail mhóra agus a chuireann moltaí chuig an mBord.

Féach thíos liosta na comhaltaí boird an Choiste Meastóireachta a bhí ag feidhmiú in 2021:

Anna Ní Ghallachair

Seosamh Ó Laoi

Ní raibh aon chruinniú ag an gcoiste seo le linn 2021.

### Sceideal Freastail, Táillí agus Costais

Tá sceideal freastail na gcruiinnithe Boird agus Coistí do 2021 thíos chomh maith le táillí agus costais a fuair gach comhalta.

	An Bord	An Coiste Iniúchóireachta agus Riosca	Táille	Costais Taistil
	Board	Audit and Risk Committee	Fee	Expenses
<b>Líon cruiinnithe</b>				
No. of meetings	9	4		
Anna Ní Ghallachair	9	3	10,973	3,220
Cathal S Seoighe	1		1,283	---
Debra Úi Shúilleabhaín	8		-	---
Eunan Mac Cuinneagáin	9	4	7,695	508
Ian Mac Aindriú	6	4	7,695	---
John Shéamus Ó Fearraigh	9		7,695	424
Mary Uí Chadhain	9	4	7,695	416
Séamus Breathnach	7		7,695	---
Séamus Cosaí Mac Gearailt	7		7,695	---
Seán Mac Congamhna	3		7,695	---
Seosamh Ó Laoi	9		7,695	---
Siobhán Seoighe	8		4,587	---
Gobnait Ní Mhuimhneacháin	6		6,413	Nóta/ Note 2
			<b>84,815</b>	<b>4,568</b>

**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 2021 Evaluation committee were as follows:

Anna Ní Ghallachair

Seosamh Ó Laoi

No meetings of this committee were held in 2021.

### Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2021 is set out below including the fees and expenses received by each member.

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

**Note 1:** There was one board member who did not receive a board fee under the One Person One Salary principle.

**Note 2:** In office from 01 March 2021, a period with eight meetings.

**Note 3:** In office until 28 February 2021, a period with one meeting.

**Note 4:** The member received payment for unpaid leave periods after Maternity Leave. She was entitled to it because she was not in receipt of any salary from any other source for that period.

**Príomhathruithe Pearsanra**

Ní raibh aon príomhathruithe pearsanra i 2021

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

Tá an Bord freagrach as a chinntíú go gculoíonn Údarás na Gaeltachta le riachtanaí an Chód Cleachtais chun Comhlachtaí Stát a rialú ("an Cód") mar a bhí foilsithe ag an Roinn Caiteachaís Phoiblí agus Athchóirithe i Lúnasa 2016. Éilíonn an Cód na nochtuithe seo a leanas:

**Briseadh Síos ar Shocair Ghearrthéarmacha fostaithe**

Ráinse shocair iomláin fostaithe

**Ó/From****Chuig/To**

Ó/From	Chuig/To	2021	2020
€60,000 -	€69,999	18	20
€70,000 -	€79,999	5	9
€80,000 -	€89,999	20	15
€90,000 -	€99,999	1	2
€100,000 -	€109,999	4	7
€110,000 -	€119,999	6	4
€120,000 -	€129,999	1	0
€130,000 -	€139,999	0	0
€140,000 -	€149,999	1	1

**Nóta:** D'aidhm an nochtú seo, tá tuarastal san áireamh i sochair ghearrthéarmacha fostaithe i ndáil le seirbhísí a thug siad i rith na tréimhse tuairiscithe, ach ní ÁSPC fostaóra.

**Key Personnel Changes**

There were no key Personnel Changes in 2021

**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

**Lín Fostaithe**

Number of Employees

Ó/From	Chuig/To	2021	2020
€60,000 -	€69,999	18	20
€70,000 -	€79,999	5	9
€80,000 -	€89,999	20	15
€90,000 -	€99,999	1	2
€100,000 -	€109,999	4	7
€110,000 -	€119,999	6	4
€120,000 -	€129,999	1	0
€130,000 -	€139,999	0	0
€140,000 -	€149,999	1	1

**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 seachtrá a thugtar don bhainistíocht agus ní chuimsíonn siad feidhmeanna seachfhoinsithe "gnó-mar-is gnách.

	2021	2020	
Comhairle Aireagadais	€ 460	€ 28,306	Financial Advice
Comhairle Dlí	€ 74,262	€ 3,448	Legal Advice
Teicneolaíocht Fáisnéise	€ 214,103	€ 31,259	Information Technology
Acmhainní Daonna	€ 27,308	€ 23,975	Human Resources
Forbairt Gnó	€ 0	€ 12,325	Business Development
Eile	€ 31,365	€ 23,025	Other
Costas lomlán Comhairleoireachta	<b>€ 347,497</b>	<b>€ 122,338</b>	Total Consultancy costs
Costais chomhairleoireachta chaiplithe	€ 188,929	€ 28,500	Consultancy costs capitalised
Costais chomhairleoireachta muirearaithe do loncam agus Caiteachas agus Cúlchiste loncam Coimeádta.	€ 158,568	€ 93,838	Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves.
<b>lomlán</b>	<b>€ 347,497</b>	<b>€ 122,338</b>	<b>Total</b>

**Costais Dhlíthiúla agus Socraíochtaí**

Thabhaigh Údarás na Gaeltachta caiteachas de €67,858 i 2021 i ndáil le costais dhlíthiúla agus socraíochtaí.

**Caiteachas Taistil agus Cothabhála**

Déantar caiteachas taistil agus cothabhála a aicmiú mar seo leanas:

	2021	2020	
Baile	€	€	
-Bord	4,568	11,147	Domestic
-Fostaithe*	98,157	115,978	-Board
<b>Idirnáisiúnta</b>			-Employees*
Bord	0	452	International
Fostaithe	4,119	6,661	-Board*
			-Employees
<b>106,844</b>	<b>134,238</b>		

\*Baineann €10,002 (2020- €14,874) dó seo le taisteal fostaithe tograí eorpach 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.

**Legal Costs and Settlements**

Údarás na Gaeltachta incurred expenditure of €67,858 in 2021 in relation to legal costs and settlements.

**Travel and Subsistence expenditure**

Travel and subsistence expenditure is categorised as follows:

\*€10,002 (2020-€14,874) of this relates to expenses of the employees of the european projects that is charged to the projects. (See note 5b)

**Caiteachas Fáilteachais**

<b>Hospitality Expenditure</b>			
	<b>2021</b>	<b>2020</b>	
	€	€	
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	4,000	4,352	Staff Hospitality
Fáilteachas Claint	3,689	4,262	Client hospitality
<b>Iomlán</b>	<b>7,689</b>	<b>8,614</b>	<b>Total</b>

**Ráiteas Comhlíontachta**

Tá An Cód Cleachtais chun Comhlacthaí Stáit a Rialú (2016) glactha ag an mBord agus tá gnáthaimh i bhfeidhm chun a chinntí go gcomhlíontar an cód. Chomhlón Údarás na Gaeltacha an Cód Cleachtais cé is moite de chuid de na riachtanais a bhean le maoiniú deontaí. Tá maolú lorgtha ag Údarás na Gaeltacha i dtaca leis an riachtanas do cheadú chun deontaí a réamh-mhaoiniú agus an riachtanas atá ar dheontaithe sonraí maidir le deontaí ó Údarás na Gaeltacha a nochtá 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 Gaeltacha 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: 22 Nollaig 2022

**Hospitality Expenditure**

2021	2020
€	€
The Income and Expenditure and Retained Revenue Reserves account includes the following hospitality expenditure:	
Staff Hospitality	4,000
Client hospitality	3,689
<b>Total</b>	<b>7,689</b>
	<b>8,614</b>

**Ráiteas um Rialú Inmheánach****Scóip na Freagrachta**

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

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

**Aidhm an Chórais Rialaithe Inmheánaigh**

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

Tá an córas rialaithe inmheánaigh, atá de réir na dtreoirílinne a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm san Údarás don bláthain dar críoch 31 Nollaig 2021 agus go dtí an dáta ar faomhadh na ráitis airgeadais.

Tá Coiste Iniúchóireachta agus Riosca ag Údarás na Gaeltacha ar a bhfuil ceathair comhaltaí boird agus ball seachtrach le saineolas airgeadais agus iniúchóireachta. Tháinig an Coiste le chéile cheithre huaire in 2021. Ghlac an Coiste Iniúchóireachta agus Riosca leis an bpolaistí 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 Scothcleachta um Rialachas Comhlacthaí Stáit, á soláthar don Údarás. Tá feidhm an iniúchta inmheánaigh seachfhoinsithe chuig comhlacht cuntasáochta 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 blantúla iniúchóireachta inmheánaí ar an analís sin. Formhuiníonn an Coiste Iniúchóireachta agus Riosca analís na rioscaí agus na pleannanna iniúchóireachta inmheánaí. Ar a laghad uair amháin sa bláthain cuireann an tSeirbhís Iniúchóireachta Inmheánaí tuairisc a fáil don Choiste Iniúchóireachta agus Riosca ar ghníomhaíocht iniúchóireachta inmheánaí. Léiríonn an tuairisc tuairim na Seirbhise ar leordhóthanacht agus éifeachtach an chórais rialaithe inmheánaigh.

**Creat Riosca agus Rialaithe**

Tá córas bainistiú riosca i bhfeidhm ag Údarás na Gaeltacha 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 Gaeltacha agus tá siad seo aitheanta, measúnaithe agus grádaithe de réir a dtábhacht.

Tá céimeanna tóghtha ag an mBord lena chinntí go bhfuil timpeallacht rialaithe oiriúnaigh i bhfeidhm trí:

**Statement on Internal Control****Scope of Responsibility**

On behalf of the Board of Údarás na Gaeltacha, 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 Gaeltacha for year ended 31 December 2021 and up to the date of approval of the financial statements.

Údarás na Gaeltacha 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 2021. 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 Gaeltacha which operates in accordance with the Framework Code of Best Practice set out in the Code of Practice on the Governance of State Bodies. The internal audit function is outsourced to an independent accountancy firm. The work of that Service is informed by analysis of the risk to which the body is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans are endorsed by the Audit and Risk Committee. At least annually, the Internal Audit Service provides the Audit and Risk Committee with a report of internal audit activity. The report reflects the opinion of the Internal Audit Service on the adequacy and effectiveness of the system of internal control.

**Risk and Control Framework**

Údarás na Gaeltacha 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 Gaeltacha 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 chumhactaí na bainistíochta;
- Nósanna imeachta foirmíula a bhunú chun monatóireacht a dhéanamh ar ghníomhaíochtaí agus chun sócmhainní na heagraíochta a chosaint;
- Chultúr freagrachta a forbairt ar fud gach leibéal den eagraíocht.

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

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

Maidir leis na fochuideachtaí atá ar lánúinéireacht; Muintearas Teo 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 fhochuideachta;
- chathaoirleach an dá fhochuideachta a bheith ag tuairisciú chuig Cathoirleach Bhord Údarás na Gaeltachta ag dearbhú go bhfuil siad ag comhlíonadh na gCód Cleachtais chun Comhlacthaí Stát a rialú;
- iniúchóir ar leith a bheith ag na fochuideachtaí ach go mbeadh siad faoi réir iniúchadh inmheánach ag Údarás na Gaeltachta;

### Monatóireacht agus Athbhreithniú Leanúnach

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

- Córás buiséadta cuimsitheach le buiséad bliantúil a chomhaontaíonn agus a athbhreithnionn Bord Údarás na Gaeltachta;
- Athbhreithnithe rialta ag Bord Údarás na Gaeltachta ar thuiriscí bliantúla airgeadais agus tréimhsíúla a léiríonn feidhmíocht airgeadais in aghaidh réamhaisnéisi;
- Spriocanna a shocrú chun feidhmíocht airgeadais agus eile a thomhas;
- Treoirínte rialaithe infheistíochta caipítíl sainithe go soiléir;
- Disciplíní foirmíula do bhainistíocht tionscadal.

### Soláthar

Dearbaíl go bhfuil gnáthaimh i bhfeidhm ag Údarás na Gaeltachta le cinntí 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

Dearbaíl go bhfuil gnáthaimh i bhfeidhm ag Údarás na Gaeltachta chun monatóireacht a dhéanamh ar éifeachtúlacht a ghnáthaimh bainistíochta riosca agus rialaithe. Bónn obair na Seirbhís Iníúchóireachta Inmheánaí, An Choiste Iníúchóireachta agus Riosca a mhaoiríonn obair na Seirbhís sin, bhainisteoir feidhmeannacha laistigh d'Údarás na Gaeltachta atá freagrach as forbairt agus cothabhlá an chreat oibre rialaithe airgeadais, agus ráitis arna ndéanamh ag an Ard-Reachtaire Cuntas agus Ciste sa litir bhainistíochta, mar bhonn eolais don Bhord agus é ag déanamh monatóireachta agus athbhreithnithe ar éifeachtach an chórais rialaithe inmheánaigh.

Dearbaíl go ndearna an Bord athbhreithniú ar éifeachtach an chórais rialaithe inmheánaigh a bhí i bhfeidhm i rith na bliana 2021.

### 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 bhaillí fiacha.

#### (2) Soláthar Neamh-Chomhlíontach

I rith 2021, rinneadh caiteachas €102,316 a thabhú i ndáil le hearraí agus seirbhísí do bheirt soláthróirí áit nár chloígh na nósanna imeachta a leanadh leis na treoirínte maidir le soláthar. Sa dá chás seo, is tar-rolladh de chonarthaí reatha a bhí i gceist. Tá doiciméid tairisceanna á ndréachtú faoi láthair le haghaidh ceann de na conarthaí seo, ach toisc go raibh tionchar ag Covid 19 ar na seirbhísí a chuir an dara conradh ar fáil, ní raibh muid in ann tairiscint a dhéanamh don chonradh seo in 2021 ach tá sé beartaithe againn é sin a dhéanamh roimh dheireadh 2022.

Arna shíniú thar ceann an Bhoird

Anna Ní Ghallachair Cathaoirleach

Dáta: 22 Nollaig 2022

### 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 2021.

### Internal Control Issues

#### (1) Rent Collection

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

#### (2) Non-Compliant Procurement

During 2021 expenditure of €102,316 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. Tender documents are currently being drafted for one of these contracts, however, as Covid 19 impacted on the services provided by the second contract, we were unable to tender for this contract in 2021 but intend to do so before the end of 2022.

Signed on behalf of the Board

# 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 bhliaín dar chríoch an 31 Nollaig 2021 mar a éilitear faoi alt 18 den Acht um Údarás na Gaeltachta 1979. Tá na ráitis airgeadais comhdhéanta de

- ráiteas ioncaim agus caiteachas agus cúnchistí ioncaim coiméadta
- ráiteas ar ioncam cuimsitheach
- ráiteas staid airgeadais
- ráiteas sreabhadh airgid, agus
- na nótáí gaolmhara

Is é mo thuairim go dtugann na ráitis airgeadais léargas fior agus cothrom ar shócmhainní, dliteanais agus staid airgeadais Údarás na Gaeltachta amhail an 31 Nollaig 2021 agus ar a hioncam agus ar a caiteachas don bhliaín 2021 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 Idiarnáisiúnta maidir le hlíníuchóireacht, arna fhogairt ag an Eagraíocht Idiarnáisiúnta d'Ard-Institiúidí Iníúchóireachta. 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 na gcaighdeán.

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 dtuairiscimí trí eisceacht.

Níl aon ní le tuairisciú agam i leith sin.

Séamus Mac Cártáigh

Ard-Reactaire Cuntas agus Ciste

Dáta: 24 Nollaig 2022

# Report for presentation to the Houses of the Oireachtas

## Údarás na Gaeltachta

### Opinion on financial statements

I have audited the financial statements of Údarás na Gaeltachta for the year ended 31 December 2021 as required under the provisions of section 8 of the Údarás na Gaeltachta Act 1979. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of Údarás na Gaeltachta at 31 December 2021 and of its income and expenditure for 2021 in accordance with Financial Reporting Standard (FRS) 102 – *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

### Basis of opinion

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

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

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

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

I have nothing to report in that regard.

# Aguisín don tuarascáil

### Freagrachtaí comhaltaí an Bhoird

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

- na ráitis airgeadais bliantúil a ullmhú ar an mbealach a fhordáitear faoin alt 18 den Acht um Údarás na Gaeltachta 1979
- a chinniú go dtugann na ráitis léargas fior agus cothrom de réir CTA 102
- rialacht na n-idirbheart a chinniú
- a mheas cibé an bhfuil úsáid as an mbonn cuntasáiochta 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 ní earráid.

### Freagrachtaí an Ard-Reactaire Cuntas agus Ciste

Éilitear 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 cuspoir 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 ní earráid. Is ionann dearbhú réasúnach agus leibhéal ard dearbhaite ach ní hionann é is barántas go dtiocfar i gcónai, le linn iniúchadh a dtugtar faoi de réir na gCaighdeán Idiarnáisiúnta maidir le hlíníuchóireacht, ar mhíráiteas ábhartha nuair is ann dóibh. D'fhéadfadh míráití eascrait ó chalaos ní ó earráid agus meastar iad a bheith ábhartha má tá ionchas réasúnach ann go n-imreoidh siad, astu féin ní le cheile, tionchar ar chinniú eacnamaíochta úsáideoirí a dhéantar bunaithe ar na ráitis airgeadais seo.

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

- aithním na rioscaí atá ann i leith mhíráiteas ábhartha sna ráitis airgeadais cibé mar thoradh ar chalaos ní earráid agus déanaim measúnú orthu; leagaim amach nósanna imeacha 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 mhíráiteas ábhartha ó chalaos a bhrath níos airde ná ó earráid mar go bhféadfadh claoípháirteachas, brionnú, easnaimh d'aon turas, mífhaisnéis ní sárú ar rialú inmheánach a bheith i gceist le calaois.
- Faighim tuiscint ar rialú inmheánach atá ábhartha don iniúchadh d'fhoinn nósanna imeacha iniúchta a leagan amach atá ábhartha sna cúnscí atá i gceist, ach ní chun críocha tuairim a thabhairt ar éifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar ábharthacht na mbeartas cuntasáiochta agus a réasúnach is atá meastachán chuntasáiochta agus nochuithe bainteacha.

# Appendix to the report

### Responsibilities of Board members

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

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

### Responsibilities of the Comptroller and Auditor General

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

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

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

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

- Socraím chomh oiriúnach is atá sé úsáid a bhaint as an mbonn cuntasáiochta gnóthas leantach agus, bunaithe ar an bhfianaise iniúchóireachta a dtagaim air, cibé an bhfull neamhchinnteacht ábhartha ann maidir le himeachtaí nó coinniollacha a chaithfeadh amhras suntasach ar chumas Údarás na Gaeltachta leanúint mar ghnóthas leantach. Má shocraím go bhfull mhíchinnteacht ábhartha ann, éilítear 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 léirionn 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 tortha suntasacha iniúchta lena n-áirítear aon easnaimh mhóra sa chóras rialaithe inmheánaigh a aithním le linn m'iniúchta.

Tuairiscim 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 bhfull na ráitis airgeadais ag teacht leis na taifid chuntasáiochta.

#### Faisnéis eile seachas na ráitis airgeadais

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

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

#### Tuairisc ar nithe eile

Tugadh faoin iniúchadh de réir breithnithe speisialta a bhaineann le comhlacthaí Stáit i ndáil lena mbainistiú agus a bhfeidhmiú. Tuairiscim má fhaighim go bhfull nithe ábhartha eile ann a bhaineann leis an tsúl 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 cloi leis na húdarás a dhéanann rialú orthu.

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

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

I also report by exception if, in my opinion,

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

#### Information other than the financial statements

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

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

#### Reporting on other matters

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

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

## Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coiméadta

don bhliain dar críoch 31 Nollaig 2021

	Nótaí	2021 €'000	2020 €'000
<b>Ioncam:</b>			
Deontais an Oireachtas	2	31,696	28,313
Ioncam ó Chistí Eile	3	3,421	4,524
Cíosanna ó Mhaoin ar Léas	4	4,216	3,986
Scéimeanna Fostaíochta agus Sóisialta	5(a)	16,523	17,222
Tograí Eorapach Cómhaoinithe	5(b)	408	402
Ioncam Eile	6	3,272	2,582
Farasbarr/(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí	7	744	166
Aisíocaíochtaí Deontas		0	16
Maoiniú larchurtha Glan do Shocair Scoir	24(c)	(1,904)	(1,442)
<b>Iomlán an Ioncaim</b>		<b>58,377</b>	<b>55,769</b>
<b>Total Income</b>			
<b>Caiteachas:</b>			
Deontais a lócadh	8	6,321	5,745
Costas togála i Máistir Gaoithe, Co. Chiarraí		3	105
Ionad Cultúrtha Theach an Phiarsaigh		0	114
Costais Riarracháin	9	7,704	7,531
Cothabháil agus Bainistiú na Punainne Maoine	10	3,782	3,370
Forbairt Teanga, Cultúr agus Pobail	11	8,900	7,590
Costas lomlán na Sochar Scoir	24(a)	2,529	2,786
Scéimeanna Fostaíochta agus Sóisialta	5(a)	16,522	17,222
Tograí Eorapach Cómhaoinithe	5(b)	617	596
Dímheas don bhliain		5,875	5,981
Soláthar agus díscríobh infheistíochtaí		(1,471)	(195)
<b>Iomlán an Chaiteachais</b>		<b>50,783</b>	<b>50,845</b>
<b>Total Expenditure</b>			
<b>Farasbarr/(Easnamh) don bhliain</b>			
Iarmhéis an 1 Eanáir		(4)	2,006
Aistriú ón /(chuig an) gCuntas Caipil	19	(7,191)	(6,934)
<b>Iarmhéis an 31 Nollaig 2021</b>		<b>399</b>	<b>(4)</b>
<b>Surplus/(Deficit) for the year</b>			
Amounts shown under Income and Expenditure are in respect of continuing activities.			
The Statement of Cash Flows and Notes 1 to 29 and Schedule 1 form part of the Financial Statements.			

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

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

Arna shíniú ag:

Anna Ní Ghallachair  
Cathaoirleach

## Statement of Income and Expenditure and Retained Revenue Reserves

for the year ended 31 December 2021

### Income:

Oireachtas Grants
Income from Other Funds
Rents from Leased Property
Employment and Social Schemes
European Co Funded Projects
Other Income
Surplus/(Deficit) on Disposal of Assets and Investments
Grant Repayments
Net Deferred Funding for Retirement Benefits

### Total Income

<b>Expenditure:</b>
Grants Paid
Building cost of a property in Máistir Gaoithe, Co. Kerry
Ionad Cultúrtha Theach an Phiarsaigh
Administration Costs
Maintenance and Management of Property Portfolio
Language, Culture and Community Development
Total Retirement Benefits Costs
Employment and Social Schemes
European Co funded Projects
Depreciation for the year
Provisions and write-offs of investments

<b>Total Expenditure</b>
Surplus/(Deficit) for the year
Balance at 1 January
Transfer from /(to) Capital Account
<b>Balance at 31 December 2021</b>

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

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

Seosamh Ó Laoi  
Comhalta

Dáta: 22 Nollaig 2022

**Ráiteas ar Ioncam Cuimsitheach**

don bhliain dar críoch 31 Nollaig 2021

	Nótaí	2021 €'000	2020 €'000	
(Easnamh)/Farasbarr don bhliain		7,593	4,924	(Deficit)/Surplus for year
Gnóthachan/(Caillteanas) Achtúireach ar Dhíltéanais Sochar Scoir	24(b)	(5,334)	(8,294)	Actuarial Gain/(Loss) on Retirement Benefits Liabilities
Maoiniú larchurtha Sochar Scoir	24(c)	5,334	8,294	Deferred Retirement Benefits Funding
<b>(Caillteanas)/Gnóthachan</b>		<b>7,593</b>	<b>4,924</b>	<b>Total Recognised (Loss)/Gain for the year</b>

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

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

Arna shíniú ag:

Anna Ní Ghallachair  
CathaoirleachSeosamh Ó Laoi  
Comhalta

Dáta: 22 Nollaig 2022

**Statement of Comprehensive Income**

for the year ended 31 December 2021

	Nótaí	2021 €'000	2020 €'000	
(Easnamh)/Farasbarr don bhliain		7,593	4,924	(Deficit)/Surplus for year
Gnóthachan/(Caillteanas) Achtúireach ar Dhíltéanais Sochar Scoir	24(b)	(5,334)	(8,294)	Actuarial Gain/(Loss) on Retirement Benefits Liabilities
Maoiniú larchurtha Sochar Scoir	24(c)	5,334	8,294	Deferred Retirement Benefits Funding
<b>(Caillteanas)/Gnóthachan</b>		<b>7,593</b>	<b>4,924</b>	<b>Total Recognised (Loss)/Gain for the year</b>

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.

**Ráiteas Staid Airgeadais**

ag 31 Nollaig 2021

	Nótaí	2021 €'000	2020 €'000	
<b>Sócmhainní Dochta Inláimhsithe:</b> Maoin, Gleásra agus Trealamh	14	87,974	85,782	<b>Tangible Fixed Assets:</b> Property, Plant and Equipment
<b>Sócmhainní Dochta Airgeadais:</b> Infheistíochtaí (Sceideal 1)	15	17,865	13,879	<b>Financial Fixed Assets:</b> Investments (Schedule 1)
<b>Iomlán na Sócmhainní Dochta</b>		<b>105,839</b>	<b>99,661</b>	<b>Total Fixed Assets</b>
<b>Sócmhainní Reatha:</b> Infháiltais Airgead sa bhanc agus ar láimh	16	2,934 1,483 4,417	2,547 2,531 5,078	<b>Current Assets:</b> Receivables Cash in bank and on hand
<b>Dliteanais Reatha:</b> Suimeanna iníocha Rótharraingt Bhaince Ioncam larchurtha	17 18	(1,856) 0 (1,657) (3,514)	(2,630) 0 (2,967) (5,597)	<b>Current Liabilities:</b> Payables Bank Overdraft Deferred Income
<b>Sócmhainní/(Dliteanais) Glna Reatha</b>		<b>903</b>	<b>(519)</b>	<b>Net Current Assets/(Liabilities)</b>
<b>Iomlán na Sócmhainní lúide Dliteanais Reatha roimh Sochar Scoir</b> Maoiniú larchurtha do Shochair Scoir Dliteanais Sochar Scoir	24(c) 24(b)	127,457 (127,457)	124,027 (124,027)	<b>Total Assets less Current Liabilities before Retirement Benefits</b> Deferred Retirement Benefits Funding Retirement Benefits Liabilities
<b>Sócmhainní Iomlána Lúide Dliteanais Reatha</b> Cuntais infhlá: Suimeanna a bheidh dlite tar éis bliana		<b>0</b>	<b>0</b>	<b>Total Assets less Current Liabilities</b>
<b>Sócmhainní Glana</b> Maoinithe mar seo a leanas Cuntas Caipitil Ráiteas loncaim agus Caiteachais agus Cúlchistí loncaim Coiméadta	19	106,742 47	99,142 54	Accounts Receivable: Amounts falling due after more than one year
<b>106,789</b>	<b>99,196</b>			<b>Net Assets</b>
				Financed by
				Capital Account
				Statement of Income and Expenditure and Retained Revenue Reserves
		<b>106,789</b>	<b>99,196</b>	

Is cuid de na Ráitis Airgeadais an Ráiteas Sreabhadh Airgid agus na Nótaí 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  
CathaoirleachSeosamh Ó Laoi  
Comhalta

Dáta: 22 Nollaig 2022

**Ráiteas Sreabhadh Airgid**

don bhliain dar críoch 31 Nollaig 2021

	2021	2020
	€'000	€'000
<b>Sreabhadh Airgid Glan ó Ghníomhaíochtaí Oibriúcháin</b>		
Farasbarr/(Easnamh) don bhliain	7,593	4,924
Dímheas agus Lagú Sócmhainní Dochta	5,875	5,981
Caiteachas Caipitlithe	(406)	(248)
Laghdú/(Méadú) in Infháltais	(387)	(841)
Méadú/(Laghdú) i Suimeanna Iníochta	(773)	(391)
Laghdú/(Méadú) in Infháltais	7	3
suimeanna a bheidh dlite tar éis bliana	Decrease/(Increase) in Receivables	Decrease/(Increase) in Payables
loncam larchurtha	(1,310)	(2,098)
Soláthairtí agus díscriobh infheistíochtaí	(1,471)	(195)
Ionad Cultúrtha Theach an Phiarsaigh	0	114
Costas tógála maoin i Máistir Gaoithe, Co. Chiarraí	3	105
(Farasbarr)/Easnamh ar Dhíol Sócmhainní agus Infheistíochtaí	(744)	(166)
<b>Glan-Insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin</b>	<b>8,388</b>	<b>11,384</b>
<b>Sreabhadh Airgid ó Ghníomhaíochtaí Infheistíthe</b>		
Íocaíochtaí le Sócmhainní Dochta a fháil	(7,920)	(9,140)
Íocaíochtaí le Infheistíochtaí a fháil	(2,623)	(1,210)
Fáiltais ó Shócmhainní Dochta agus Infheistíochtaí a Dhiúscairt	1,108	685
<b>Glanchaiteachas Caipitil</b>	<b>(9,435)</b>	<b>(9,665)</b>
<b>Méadú/(laghdú) glan in Airgead agus Coibhéisí Airgid</b>	(1,047)	1,719
<b>Airgead agus Coibhéisí Airgid an 1 Eanáir</b>	2,531	812
<b>Airgead agus Coibhéisí Airgid an 31 Nollaig</b>	1,483	2,531

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

**Statement of Cash Flows**

for the year ended 31 December 2021

	2021	2020
	€'000	€'000
<b>Net cash flows from Operating Activities</b>		
Surplus/(Deficit) for the year	7,593	4,924
Depreciation and impairment of Fixed Assets	5,875	5,981
Expenditure Capitalised	(406)	(248)
Decrease/(Increase) in Receivables	(387)	(841)
Increase/(Decrease) in Payables	(773)	(391)
Decrease/(Increase) in Receivables:	7	3
amounts falling due after more than one year	Decrease/(Increase) in Receivables:	amounts falling due after more than one year
Deferred Income	(1,310)	2,098
Provisions and write-offs of investments	(1,471)	(195)
Ionad Cultúrtha Theach an Phiarsaigh	0	114
Building cost of a property in Máistir Gaoithe, Co. Kerry	3	105
(Surplus)/Deficit on Sale of Assets and Investments	(744)	(166)
<b>Net Cash Inflow from Operating Activities</b>	<b>8,388</b>	<b>11,384</b>
<b>Cash Flow from Investing Activities</b>		
Payments to acquire Fixed Assets	(7,920)	(9,140)
Payments to acquire Investments	(2,623)	(1,210)
Receipts from the Disposal of Fixed Assets and Investments	1,108	685
<b>Net Capital Expenditure</b>	<b>(9,435)</b>	<b>(9,665)</b>
<b>Net increase/(decrease) in Cash and Cash Equivalents</b>	(1,047)	1,719
<b>Cash and Cash Equivalents at 1 January</b>	2,531	812
<b>Cash and Cash Equivalents at 31 December</b>	1,483	2,531

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 ar 1 Eanáir 1980 faoi fhorálacha an Acht 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 bunchuspóir atá ag polasá Údarás na Gaeltachta. Déanann an tÚdarás gach iarracht an cuspóir seo a bhaint amach trí fhorbairt fiontraíochta agus tionscnaimh chruthaithe fostáiochta a chothú agus a mhaoiniú, chomh maith le tacaíocht a thabhairt d'imeachtaí pobail, cultúrtha agus teangabhunaithe.

**(b) Ráiteas Comhlíontachta**

Ullmháiodh ráitis airgeadais Údarás na Gaeltachta don bhliain dár críoch 31 Nollaig 2021 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 Caire na hÉireann.

**(c) Bunús Cuntasáiochta**

Ullmháiodh na ráitis airgeadais seo faoi mhodh fabhraithe cuntasáiochta, seachas mar a léirítear thíos, agus de réir prionsabail chuntasáiochta a nglactar leo go ginearálta faoin gcoinbhinsiún costais stairiúil. Tá na ráitis airgeadais san fhorm 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**

Comhairtear na nithe seo ar bhonn fáltas airgid thirim.

**(e) Deontais Iníochta**

Comhairtear na nithe seo ar bhonn íocaíochtaí airgid thirim.

**(f) Sochair Fostaithe**

Feidhmíonn Údarás na Gaeltachta scéim pinsin le sochar sainithe a mhaoinítear go bliantúil ar bhunús foca 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 ranníocaíochtaí a asbhaintear ó thuarastail foirne.

**Notes to the Financial Statements****1. Accounting Policies**

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

**(a) General Information**

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

**(b) Statement of Compliance**

The financial statements of Údarás na Gaeltachta for the year ended 31 December 2021 have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Ireland' issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

**(c) Basis of Preparation**

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

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

These items are accounted for on a cash receipts basis.

**(e) Grants Payable**

Grants are accounted for on a cash payments basis.

**(f) Employee Benefits**

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

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

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

Léiritear gnóthachain agus caillteanais achtúireacha a thagann as dliteanais scéime sa Ráiteas ar ioncam Cuimsitheach agus aithnítear coigeartú comhfheagrach sa tsuim infhaigte ón Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spóirt agus Meán.

Léiríonn dliteanais sochar scoir luach láithreach na n-iocaíochtaí sochar scoir amach anseo atá saothraithe ag an bhfoireann go dáta. Is ionann an maoiniú sochar scoir iarchurtha agus an bhunsócmhainn 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 sochar 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.

### **Sochair Ghearrthéarmacha**

Aithnítear sochair gearr-théarma cosúil le pá saoire mar chostas sa bhlain agus áirítear sochair fabhraithe ag deireadh na bliana san figiúir Iníocha san Ráiteas Staid Airgeadais

### **(g) Sócmhainní Dochta**

Úsáidtear formhór shócmhainní na heagraíochta mar chúnamh don fhorbairt tionscail. Ní bhreathnaitear 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 tionscláiocha criochnaithe, áiseanna tionscláiocha, forbairt suímh agus foirgnimh oifige.

Áirítear talamh ar bhonn costais.

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

San áireamh i gcostas na maoin tá sciar cuí de na costais suímh agus costais eile forbartha bonneagar 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:

Maoín	4% sa bhlain
Áiseanna Tionscláiocha	3% sa bhlain
Innealra, Troscán, agus Trealamh Oifige	10% go 25% sa bhlain
Feithicí Mótair	20% sa bhlain
Innealra agus Trealamh ar Léas	20% sa bhlain

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

## Notes to the Financial Statements (continued)

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

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

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

Údarás na Gaeltachta also operates the Single Public Service Retirement Benefits Scheme (Single Scheme), which is the defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members's 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 Luata**

Níl aon infheistíochtaí luata ag Údarás na Gaeltachta.

#### **Sócmhainní Airgeadais Eile**

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

De réir na hachoimre 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**

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

Comhairtear an glan-ioncam ó shócmhainní atá ar léas ó institiúidi airgeadais, agus a léasaítear ar aghaidh le cliantochmhlachaí, faoi ioncam Eile sa Ráiteas loncaim agus Caiteachais agus Cúlchistí loncaim Coiméadta ar bhunús fabhraithe.

### **(j) Caipiteal**

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

### **(k) Scéimeanna Fostaíochta agus Sóisialta**

Oibríonn an tÚdarás scéimeanna éagsúla ar son na Roinne Gnótháil 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 Gnótháil Fostaíochta agus Coimirce Sóisialaí iad a chúitíamh. Íocann Pobal pá na ranpháirtithe 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 Gnótháil Fostaíochta agus Coimirce Sóisialaí iad a chúitíamh. Aithnítear caiteachas ar na scéimeanna seo de réir mar a thabhaitear é agus fabhraitear an t-ioncam gaolmhar sna ráitis airgeadais. (Nóta 5a).

### **(l) Infháltais**

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

### **(m) Breithíúnaí Cuntasáíochta Chriticiúla agus Meastacháin**

In ullmhú na ráiteas airgeadais ní mór don bhainistíoch breithíúnaí, meastacháin agus bunthuisceint a dhéanamh a mbíonn tionchar acu ar na suimeanna a thuairiscítear do shócmhainní agus dliteanais ag an dáta tuairiscítear agus ar na suimeanna a thuairiscítear d'ioncam agus caiteachas i rith na bliana. Mar gheall ar nádúr an mheastacháin, áfach, d'fhéadfadh go mbeadh na torthaí iarbhí dirfíul ó na meastacháin seo. Bhí an tionchar ba mhó ag na breithíúnaí seo a leanas ar na suimeanna a ithnítear 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 Department of Employment Affairs and Social Protection. Expenditure on these schemes is recognised as it is incurred and the related income is accrued in the financial statements. (Note 5a).

### **(l) Receivables**

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

### **(m) Critical Accounting Judgements and Estimates**

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

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

### Infheistiochtaí

Deimhnítar luach infheistiochtaí 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 infheistiochtaí a thomhas ag costas lúide bearnúchán ag dáta na tuairiscithe. Baineann an próiseas athbhreithnithe úsáid as na cuntais iniúchta nó bainistiochta is déanaí mar aon le heolas gnó ábhartha eile. Déantar soláthar agus dísriobh infheistiochta a aithint sa Ráiteas loncaim agus Caiteachais agus Cúlchistí loncaim Coiméadta don bhliain.

### Lagú Sócmhainní Dochta:

Déantar athbhreithniú ar shócmhainní atá faoi réir amúchadh i leith lagú aon uair a aithnítear go bhféadfaidh sé nach bhfuil an tsuim għlanluacha in-aisgħabbhála. Aithnítear cailleasan lagaithe de bhun na suime a shárafonn suim għlanluacha na sócmhainne a suim in-aisgħabbhála. Is īan tsuim in-aisgħabbhála an luach is airde de luach cóir sócmhainne lúide an costas lena dhíol agus den luach úsáide. Chun measún u dħeanamh ar lagú, cuirtear sócmhainní i ngrūpaí ag an leibhéal is ísle ag a bhfuil sreabhadh aigrid aitheanta ar leithligh (aonaid giniúna aigrid). Déantar athbhreithniú ag gach dáta tuairiscithe ar shócmhainní neamhairgeadais a bhí faoi réir lagú i leith na féidearthacha go n-asiompaítar an lagú.

### Dímheas agus Luach iarmharach

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

### Soláthairti

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 soláthairti seo ar eolas stáiriúl nō 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 ndeimhnítar na suimeanna aitheanta sna ráitis airgeadais ina leith (lena n-áirítear rátaí lascaine, rátaí méadaithe i leibhéil chuítmh amach anseo, rátaí básmhaireachta agus rátaí treochna i gcostais cúram sláinte) agus le haghaidh aon athruithe cuí do théarmaí agus coinníollacha na bpleannan sochar scoir agus iar-scoir.

### Nithe a chuirfeadh as don bhuntuiscint:

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

## Notes to the Financial Statements (continued)

### Investments

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

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

### Impairment of Fixed Assets

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

### Depreciation and Residual Values

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

### Provisions

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

### Retirement Benefit Obligation

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

### Theses assumptions can be affected by:

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

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

### 2. Deontais an Oireachtais

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

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

Gníomhaíochtaí Reatha\*

Cláir Forbartha Reatha (Nóta 11)

Caiteachas Caipitil agus Deontais do Thionscail

### 3. Ioncam ó Chistí Eile

\*Luaitear an deontas i leith caiteachas Gníomhaíochtaí Reatha de €12.966m (€10.788m-2020) glan ó ranníocaíochtaí i leith sochaí scoir fostaithe faoin Scéim Aonair arb ionann iad ina n-iomláine agus €75k (€65k -2020). Tá an méid seo a cuireadh ar ais chuig an Roinn Caiteachais Phoiblí agus Athchóirithe.

### Fáltais ó Chistí Eile

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

Deontas Caipitil ón Roinn Turasóireacht, Cultúir, Ealaón, Gaeltachta, Spórt agus Meán i leith Caiteachais ar Fhoirgneamh

Fáltais ó Chistí John Conor Magee i leith Traenáil Printíseach

Deontas ó Bhord lascaigh Mhara i leith scéim "FLAGS"

Deontas ón Ciste um Athghiniúint agus Forbairt Tuaith i leith caiteachas ar fhoirgnimh.

Deontas ón Ciste um Athghiniúint agus Forbairt Tuaith i leith cuir i bhfeidhm Pléan Forbartha Tasc Forsa Uíbh Ratháigh

Deontas Caipitil ón Roinn Turasóireachta, Cultúir, Ealaón, Gaeltachta, Spórt agus Meán i leith Caiteachais ar Thogra Straitéisach Turasóireachta.

Coiste Coinnithe Fiontar

Deontas ón Roinn Cumarsáide, Gníomhaíthe ar son na hÁeráide agus Comhshaoil i leith Scéim Deontas Covid.

### 4. Cíosanna ó Mhaoin ar Léas

Cíos iomlán infhaigthe ó chlaintchomhlachtaí.

Tá fóirdheontais chíosa de €334,044 (€409,633 - 2020) san áireamh i nDeontais a lócadh (Nóta 8).

## Notes to the Financial Statements (continued)

2021	2020
€'000	€'000
12,966	10,788
4,750	4,250
13,980	13,275
<b>31,696</b>	<b>28,313</b>

### 2. Oireachtas Grants

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

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

Current Activities\*

Current Development Programmes (Note 11)

Capital Expenditure and Grants to Industry

### Total Oireachtas Grants

\*The grant for Current Activities of €12.966m (€10.788m-2020) is stated net of Single Pension Scheme employee retirement benefit contributions totalling €75k. (€65k-2020 )This amount is remitted to the Department of Public Expenditure and Reform.

### 3. Income from Other Funds

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

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

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

Grant from Bord lascaigh Mhara under the "FLAGS" project.

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

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

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

Sustaining Enterprise Fund

Grant from the Department of Communications, Climate Action and Environment in respect of a Covid Grant Scheme.

### Receipts from Other Funds

### 4. Rents from Leased Property

Gross rents receivable from client companies.

Rent subsidy grants amounting to €334,044 (€409,699 - 2020) are included in grants paid to client companies (Note 8).

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

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

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

I rith na bliana bhí 49 Scéim á reáchtáil ar an meán agus 1,120 fostaithe orthu (2020 -49 Scéim agus 1,299 fostaithe orthu).

#### Ioncam ó na scéimeanna:

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

#### Caiteachas ar na scéimeanna:

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

### 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:

	2021	2020	
Atlantic Area	115	112	Atlantic Area
H2020	4	15	H2020
NPA	210	268	NPA
North West Europe	79	7	North West Europe
	<b>408</b>	<b>402</b>	

#### Caiteachas ar na scéimeanna:

	2021	2020	
Atlantic Area	282	259	Atlantic Area
H2020	116	66	H2020
NPA	187	251	NPA
North West Europe	32	20	North West Europe
	<b>617</b>	<b>596</b>	

## Notes to the Financial Statements (continued)

### 5(a). Employment and Social Schemes

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

During the year there were on average 49 Schemes in operation employing 1,120 people (2020 -49 Schemes employing 1,299 people).

**2021**

**2020**

€'000

€'000

#### Income from the schemes:

5,926	6,358	Community Employment Schemes
632	604	Job Initiative Scheme
7,635	8,102	Rural Social Scheme
2,331	2,158	Tús Programme
<b>16,523</b>	<b>17,222</b>	

#### Expenditure on the schemes:

5,903	6,262	Community Employment Schemes
653	700	Job Initiative Scheme
7,635	8,102	Rural Social Scheme
2,331	2,158	Tús Programme
<b>16,522</b>	<b>17,222</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 Arctic programme.

#### Income from the projects:

	2021	2020	
Atlantic Area	115	112	Atlantic Area
H2020	4	15	H2020
NPA	210	268	NPA
North West Europe	79	7	North West Europe
	<b>408</b>	<b>402</b>	

#### Expenditure on the schemes:

	2021	2020	
Atlantic Area	282	259	Atlantic Area
H2020	116	66	H2020
NPA	187	251	NPA
North West Europe	32	20	North West Europe
	<b>617</b>	<b>596</b>	

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

### 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

### 7. Iomlán Ioncaim Eile

I 2021, fuair an tÚdarás deontas de €240,217 ó Vóta 33, Turasóireachta, Cultúr, Ealaón, Gaeltacht, Spóirt agus Meán chun Campáí Samhraidh a mhaoliniú.

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

Sócmhainní  
Infheistíochtaí

### 8. Deontais a Íocadh

Sócmhainní Dochta  
Fóirdheontaí Chíosa  
Fostaíocht  
Oiliúint  
Taighde agus Forbairt  
Eile

### 9. Iomlán Deontas a Íocadh

9. Costais Riaracháin  
Táillí agus Costais Chomhaltaí an Údarás  
Tuarastail  
Taisteal Intíre-Fostaíthe  
Taisteal Thar Lear-Fostaíthe  
Cíos, rátaí, solas, teas agus cothabháil oifige  
Costais Ghinearálta Oifige  
Suirbhéanna agus Seirbhísí Teicniúla  
Fógraíocht agus Bolscaireacht  
Táille Iníúchta

### 10. Cothabháil agus Bainistiú na Punainne Maoine

Tuarastail  
Costais Taistil agus Feithiclí  
Caiteachas Díreach ar Chothabháil  
Costais dhíreacha na Rannóige Maoine agus Innealtóireachta  
Soláthar do Dhrochfhiacha

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

## Notes to the Financial Statements (continued)

**2021**

€'000

**2020**

€'000

### 6. Other Income

15	37	Dividends received
10	10	Fees Earned
240	98	Summer Camps
2,205	1,052	Language Planning
94	467	Early-years Support Programme
545	720	Youth Arts Support Programme
163	198	Other
<b>3,272</b>	<b>2,582</b>	<b>Total Other Income</b>

In 2021, Údarás received a grant of €240,217 from Vote 33,Tourism, Culture, Arts, Gaeltacht,Sport and Media to fund Summer Camps.

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

744	131	Assets
0	35	Investments
<b>744</b>	<b>166</b>	

### 8. Grants Paid

1,229	814	Fixed Assets
334	414	Rent Subsidies
508	486	Employment
2,006	1,734	Training
734	1,185	Research and Development
1,510	1,112	Other
<b>6,321</b>	<b>5,745</b>	<b>Total Grants Paid</b>

### 9. Administration Costs

89	80	Údarás Members' Fees and Expenses
6,034	5,985	Salaries
58	77	Domestic Travel-Employees
4	7	Foreign Travel-Employees
341	332	Rent, rates, light, heat and office maintenance
676	714	General Office Expenses
296	175	Surveys and Technical Services
140	81	Advertising and Publicity
66	80	Audit Fee
<b>7,704</b>	<b>7,531</b>	

### 10. Maintenance and Management of Property Portfolio

961	828	Salaries
31	24	Travel and Motor Expenses
2,811	2,421	Direct Maintenance Expwediture
9	23	Direct costs of Property and Engineering Division
376	322	Bad Debts Provision
4,188	3,618	
(406)	(248)	Less Administration Costs relating to expenditure on Fixed Assets (Note 12)
<b>3,782</b>	<b>3,370</b>	

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

**11. Forbairt Teanga, Cultúir agus Pobail**

	2021	2020	
	€'000	€'000	
Forbairt Teanga	4,049	3,274	Language Development
Costais Forbartha Pobail	1,980	1,759	Community Development Costs
Deontais Reáchtála do Chomharchumainn	2,726	2,399	Administration Grants for Co-Operatives
Tionscadail Forbartha Pobail	145	158	Community Development Projects
	<b>8,900</b>	<b>7,590</b>	

Cuirtear an Deontas Oireachtas "Clár Forbartha Reatha" (Vóta C.7) ar fáil ar an gcoinníoll daingean go n-úsáidtear é chun caiteachas ar fhobairt teanga, cultúir agus pobail amháin a mhaoliniú (féach Nóta 2 thuas).

**12. Costais Riarrachán Chaipitilthe**

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 €10,719.58 sa bhliain 2021 (€68,869.91 sa bhliain 2020).

**14. Maoin, Gléasra agus Trealamh 2021**

	Maoin agus Áiseanna Eile	Oibreacha Caipitil Idir Lámha	Sócmhainní Dochta Eile	lomlán	14. Property, Plant and Equipment 2021
	Property and Other Facilities	Capital Work in Progress	Other Fixed Assets	Total	
					€'000
<b>Costas</b>					
Ar 1 Eanáir	262,315	9,245	6,870	278,430	At 1 January
Breiseanna	(0)	8,112	214	8,326	Additions
Oibreacha críochnaithe i rith 2021	2,506	(2,506)	0	0	Work completed during 2021
Costas tógála maoin i Máistir Gaoithe, Co. Chiarraí	-	(3)	-	(3)	Building cost of a property in Máistir Gaoithe, Co Kerry
Costas tógála Ionad Cultúrtha Theach an Phiarsaigh	-	-	-	0	Building cost of Ionad Cultúrtha Theach an Phiarsaigh
Diúscairtí	(8,567)	0	(3)	(8,570)	Disposals
<b>Ar 31 Nollaig 2021</b>	<b>256,254</b>	<b>14,847</b>	<b>7,081</b>	<b>278,182</b>	<b>At 31 December 2021</b>
<b>Dímheas</b>					
Ar 1 Eanáir	186,235	0	6,413	192,648	At 1 January
Soláthar don bhliain	5,585	0	289	5,875	Charge for Year
Diúscairtí	(8,313)	0	(2)	(8,315)	Disposals
<b>Ar 31 Nollaig 2021</b>	<b>183,507</b>	<b>0</b>	<b>6,700</b>	<b>190,208</b>	<b>At 31 December 2021</b>
<b>Glanluach de réir na Leabhar</b>					
<b>Ar 31 Nollaig 2021</b>	<b>72,747</b>	<b>14,847</b>	<b>381</b>	<b>87,974</b>	<b>Net Book Value</b>
Ar 1 Eanáir 2021	<b>76,080</b>	<b>9,245</b>	<b>457</b>	<b>85,782</b>	<b>At 31 December 2021</b>

San áireamh i Maoin, Gléasra agus Trealamh tá:

€'000	Additions to Property, Plant and Equipment comprise:	€'000
7,920	Property, Plant and Equipment Acquisition	7,920
406	Expenditure Capitalised	406
<b>8,326</b>		<b>8,326</b>

€'000	Additions to Property, Plant and Equipment comprise:	€'000
7,920	Property, Plant and Equipment Acquisition	7,920
406	Expenditure Capitalised	406
<b>8,326</b>		<b>8,326</b>

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

**14. Maoin, Gléasra agus Trealamh 2020**

	Maoin agus Áiseanna Eile	Oibreacha Caipitil Idir Lámha	Sócmhainní Dochta Eile	lomlán	
	Property and Other Facilities	Capital Work in Progress	Other Fixed Assets	Total	
	€'000	€'000	€'000	€'000	
<b>Costas</b>					
Ar 1 Eanáir	259,768	5,131	6,525	271,424	Cost
Breiseanna	11	8,987	390	9,388	At 1 January
Oibreacha críochnaithe i rith 2020	4,654	(4,654)	0	0	Additions
Costas tógála maoin i Máistir Gaoithe, Co. Chiarraí	0	(105)	0	(105)	Work completed during 2020
Costas tógála Ionad Cultúrtha Theach an Phiarsaigh	0	(114)	0	(114)	Building cost of a property in Máistir Gaoithe, Co Kerry
Diúscairtí	(2,118)	0	(45)	(2,163)	Building cost of Ionad Cultúrtha Theach an Phiarsaigh
<b>Ar 31 Nollaig 2020</b>	<b>262,315</b>	<b>9,245</b>	<b>6,870</b>	<b>278,430</b>	<b>At 31 December 2020</b>
<b>Dímheas</b>					
Ar 1 Eanáir	182,523	0	6,023	188,546	Depreciation
Soláthar don bhliain	5,547	0	434	5,981	At 1 January Restated
Diúscairtí	(1,835)	0	(44)	(1,879)	Charge for Year
<b>Ar 31 Nollaig 2020</b>	<b>186,235</b>	<b>0</b>	<b>6,413</b>	<b>192,648</b>	<b>At 31 December 2020</b>
<b>Glanluach de réir na Leabhar</b>					
<b>Ar 31 Nollaig 2020</b>	<b>76,080</b>	<b>9,245</b>	<b>457</b>	<b>85,782</b>	<b>Net Book Value</b>
Ar 1 Eanáir 2020	<b>77,244</b>	<b>5,131</b>	<b>503</b>	<b>82,878</b>	<b>At 31 December 2020</b>

€'000	Additions to Property, Plant and Equipment comprise:	€'000
7,920	Property, Plant and Equipment Acquisition	7,920
406	Expenditure Capitalised	406
<b>8,326</b>		<b>8,326</b>

€'000	Additions to Property, Plant and Equipment comprise:	€'000
7,920	Property, Plant and Equipment Acquisition	7,920
406	Expenditure Capitalised	406
<b>8,326</b>		<b>8,326</b>

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

**14. Property, Plant and Equipment 2020**

€'000	Additions to Property, Plant and Equipment comprise:	€'000
7,920	Property, Plant and Equipment Acquisition	7,920
406	Expenditure Capitalised	406
<b>8,326</b>		<b>8,326</b>

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

	2021	2020
	€'000	€'000
<b>15. Sócmhainní Dochta Inláimhsithe</b>		
Níl aon infheistíochtaí i scaireanna luate ag Údarás na Gaeltachta.		
<b>Costas</b>		
Ar 1 Eanáir	15,467	14,827
Breiseanna	2,623	1,210
Diúscairtí	(108)	(570)
<b>Ar 31 Nollaig</b> (Tá liosta de na hinfheistíochtaí coiméadta ag costas i Sceideal 1 de na cuntas)	17,982	15,467

**Soláthar i gcomhair Athluachála**

	2021	2020
	€'000	€'000
Ar 1 Eanáir	1,588	2,118
Soláthar don bhliain	(1,471)	(195)
Diúscairtí	0	(335)
<b>Ar 31 Nollaig *</b>	<b>117</b>	<b>1,588</b>

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

	2021	2020
	€'000	€'000
<b>Net Book Value at 31 December **</b>		
17,865 13,879		
Ar 1 Eanáir	13,879	12,710
* Tá an glan-soláthar comhdhéanta d'athluacháil dhearfach de €7,002,366 agus díluacháil de €8,288,411	At 1 January	
** Tá 61 Infheistíochta luachálte ag costas lúide bearnú. Tá 3 infheistíochta luachálte go cóir. Sé luach ionmán an 61 infheistíocht ná €9.61m agus luach ionmán an 3 infheistíocht ná €7.09m	* The net provision is made up of a positive revaluation of €7,002,366 and a devaluation of €8,288,411	
	** 61 investments are valued at cost less impairment. 3 investments have been fair valued. The total value of the 61 investments is €9.61m and the total value of the 3 investments is €7.09m.	

**16. Infháltas**

	2021	2020
	€'000	€'000
<b>16. Receivables</b>		
Amounts falling due within 1 year		
Accounts Receivable and Prepayments	1,825	2,155
Subsidiary Companies	0	3
Employment and Social Schemes	720	101
European Co Funded Projects	389	288
	<b>2,934</b>	<b>2,547</b>

**17. Iníocaíochtaí**

	2021	2020
	€'000	€'000
<b>17. Payables</b>		
Amounts falling due within 1 year		
Accounts Payable and Accruals	1,846	2,630
Subsidiary Companies	0	0
Employment and Social Schemes	11	0
	<b>1,856</b>	<b>2,630</b>

**Notes to the Financial Statements (continued)**
**15. Financial Fixed Assets**

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

**Cost**

At 1 January	
Acquisitions	15,467
Disposals	(2,623)
<b>At 31 December</b> (Schedule 1 to the accounts lists investments held at cost)	<b>17,982</b>

**Provision for Revaluation**

At 1 January	
Charge for year	(1,471)
Disposals	(335)
<b>At 31 December *</b>	<b>117</b>

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

	2021	2020
	€'000	€'000
17,865 13,879		
* The net provision is made up of a positive revaluation of €7,002,366 and a devaluation of €8,288,411		
At 1 January	13,879	12,710
** 61 investments are valued at cost less impairment. 3 investments have been fair valued. The total value of the 61 investments is €9.61m and the total value of the 3 investments is €7.09m.	** The net provision is made up of a positive revaluation of €7,002,366 and a devaluation of €8,288,411	

**16. Receivables**

	2021	2020
	€'000	€'000
<b>16. Receivables</b>		
Amounts falling due within 1 year		
Accounts Receivable and Prepayments	1,825	2,155
Subsidiary Companies	0	3
Employment and Social Schemes	720	101
European Co Funded Projects	389	288
	<b>2,934</b>	<b>2,547</b>

**17. Payables**

	2021	2020
	€'000	€'000
<b>17. Payables</b>		
Amounts falling due within 1 year		
Accounts Payable and Accruals	1,846	2,630
Subsidiary Companies	0	0
Employment and Social Schemes	11	0
	<b>1,856</b>	<b>2,630</b>

**Notes to the Financial Statements (continued)**
**18. Ioncam larchurtha**

Deontas ón Ciste 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 Tasc Forsa Uíbh Ratháigh.

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

Coiste Coinnithe Fiontair.

Ciste na Mol Nas catha

Tógra H2020 - InEval

Togra Erasmus

**2021**
**2020**
**€'000**
**€'000**
**2021**
**2020**
**€'000**
**€'000**
**2021**
**2020**
**€'000**
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**€'000**
**€'000**
**2021**
**2020**
**€'000**
**€'000**
**2021**
**2020**
**€'000**

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

### 20. Gealltanais

#### Caipiteal

€6.4 milliún an luach a bhí ar ghealltanais Caiteachais Caipitil ar aghaidh ar 31 Nollaig 2021.

#### Deontais

Meastar go raibh luach €13.4 milliún ar iocafochtaí ar aghaidh is dócha a eascróidh ó Ghealltanais Deontais ar 31 Nollaig 2021.

### 21. Dliteanas Theagmhasca

Bhí roinnt cásanna dlí idir láhma ar an 31 Nollaig 2021 ina raibh na cinní 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. Comhalaí Boird - Nochtadh Idirbhearta

I gnáthchúrsaí gnó, féadann an tÚdarás deontais a fhaomhadh agus socruthie conarthacha eile a dhéanamh le gnóthais ina bhfuil Comhalaí den Bhord fostaithe nó a bhfuil leas eile acu iontu.

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

Faomhadh deontais agus idirbhearta eile nua de €1,892,127 in iomlán in 2021 i dtaca le gnóthais a raibh baint ag comhalaí den Údarás leo nó 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 comhalaí den Údarás fostaithe acu nó ag sólathar seirbhísé doibh. Don méid sin, bhain 36.47% le deontais a bhí ceadaithe do fochuideachta atá faoi lán úinéireacht an Údarás. Chloígh na Comhalaí 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 Comhalaí den Bhord cáipéisíocht bhoird i dtaca leis na hidirbhearta molta, agus níor ghlac na Comhalaí sin páirt ná níor fhreastail siad ar aon phlé boird a bhain leis an ábhar.

### 23. Stádas Cánach

Forálann Alt 227 den Acht Comhdhlúite Cánacha, 1997 go bhfuil an tÚdarás díolmaithe ó chánacha ar gach ioncamtaobh 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 2021 amounted to €6.4 million.

#### Grants

It is estimated that future payments likely to arise from Grant Commitments amounted to €13.4 million at 31 December 2021.

### 21. Contingent Liabilities

At 31st December 2021 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 €1,892,127 were approved in 2021 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, 36.47% related to grants approved to a wholly owned subsidiary of Údarás. 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)

## Notes to the Financial Statements (continued)

	2021	2020
	€'000	€'000
<b>24. Scéim Sochar Scoir</b>		
<b>(a) Anailís ar Chostas Iomlán na Sochar Scoir a muirearaithe ar Chaiteachas</b>		
Costas Seirbhísé Reatha	1,909	1,800
Ús ar Dhlikeanais na Scéime um Shochar Scoir	920	1,273
Ranníocaíochtaí ó Fhostaithe-Gnáth Scéim Sochar Scoir	(225)	(223)
Ranníocaíochtaí ó Fhostaithe-Scéim Aonair Sochar Scoir	(75)	(64)
	<b>2,529</b>	<b>2,786</b>
<b>(b) Athrú i nGlan-Dliteanas na Scéime um Shochar Scoir i rith na bliana airgeadais</b>		
Glan-Dliteanas Shocair Scoir ag 1 Eanáir	(124,027)	(117,118)
Costas Seirbhísé Reatha	(1,909)	(1,800)
Sochair Scoir a focadh i rith na bliana	4,733	4,515
Athruithe sna buntuiscintí	(3,492)	(6,494)
Ús ar Dhlikeanais na Scéime Shocair Scoir	(920)	(1,273)
Gnóthachain/(caillteanais) ó thaithí	(1,842)	(1,857)
Glan-Dliteanas Shocair Scoir ag 31 Nollaig	<b>(127,457)</b>	<b>(124,027)</b>
<b>(c) Maoiniú larchurtha do Shocair Scoir</b>		
Aithníonn Údarás na Gaeltachta na suimeanna seo mar shócmhainn atá comhfheagrach don dliteanas iarchurtha neamh-mhaoinithe do shocair scoir ar bhunús an tacair buntuiscintí 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 shocair scoir seirbhísé 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 Shocair Scoir sa Raitéas loncaim agus Caiteachais agus Cúlchistí loncam Coiméadta mar seo a leanas:		
Maoiniú infhaichte i leith chostas shocair scoir na bliana reatha	2,829	3,073
Deontas Stáit a úsáideadh chun Pinsinéirí a foc	(4,733)	(4,515)
	<b>(1,904)</b>	<b>(1,442)</b>

Ba í an tsócmhainn maoinithe iarchurtha do shocair scoir amhail ar 31 Nollaig 2021 ná €127 milliún (2020: €124 milliún).

The deferred funding asset for Retirement Benefits as at 31 December 2021 amounted to €127 million (2020: €124 million).

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

### (d) Stair Oibleagáidí Sochar Sainithe

	2021	2020	2019	
Oibleagáidí sochar sainithe (€'000)	127,457	124,027	117,118	Defined benefit obligations (€'000)
(Gnóthachain)/Caillteanais ó thaithí Dhliteanais na Scéime (€'000)	1,842	1,857	683	Experience (Gains)/Losses on Scheme Liabilities (€'000)
Céadán de luach láithreach Dhliteanais na Scéime	1.4%	1.5%	0.60%	Percentage of the present value of Scheme Liabilities
Ba é an cailteanas carnach achtúireach a ithníodh sa Ráiteas Ioncaim Chuimsíthigh ná €39,180,000				The cumulative actuarial loss recognised in the Statement of Comprehensive Income amounted to €39,180,000

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

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

Tá an luacháil a úsáidtear do nochtadh fainseise FRS102 bunaithe ar luacháil iomlán achtúireach ag 31 Nollaig 2021

Ba iad na príomhbhoinn tuisceana achtúireacha ná:

### Modh Luachála

Ráta Lascaine	2021	2020	Valuation Method
1.30%	0.75%	Discount Rate	
2.10%	1.35%	Inflation Rate	
3.60%	2.85%	Rate of Increase in Salaries	
3.10%	2.35%	Pension Increase- Superannuation scheme	
2.10%	1.35%	Pension Increase-Single Pension Scheme	

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

	2021	2020	
Ball d'aois 65 (ionchas saoil reatha i mblianta)	23	23	Member age 65 (Current life expectancy in years)
Ball d'aois 45 (ionchas saoil ag aois 65 i mblianta)	25.2	25.2	Member age 45 (Life expectancy at age 65 in years)

## Notes to the Financial Statements (continued)

### (d) History of Defined Benefit Obligations

	2021	2020	2019	
Oibleagáidí sochar sainithe (€'000)	127,457	124,027	117,118	Defined benefit obligations (€'000)
(Gnóthachain)/Caillteanais ó thaithí Dhliteanais na Scéime (€'000)	1,842	1,857	683	Experience (Gains)/Losses on Scheme Liabilities (€'000)
Céadán de luach láithreach Dhliteanais na Scéime	1.4%	1.5%	0.60%	Percentage of the present value of Scheme Liabilities
Ba é an cailteanas carnach achtúireach a ithníodh sa Ráiteas Ioncaim Chuimsíthigh ná €39,180,000				The cumulative actuarial loss recognised in the Statement of Comprehensive Income amounted to €39,180,000

### (e) General Description of the Scheme

The Retirement Benefits 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 retirement benefit (one eightieth per year of service), a gratuity or lump sum (three eightieths per year of service) and spouse's and children's retirement benefit. 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 2021

The principal actuarial assumptions were as follows:

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

### (a) Comhiomlánú Sochair Fostaithe

Sochair gearr-théarmach foirne	6,290	6,129
PRSI Fostóra	705	683
Costais sochar scoir	2,531	2,786
	<b>9,525</b>	<b>9,598</b>

Is é an meánlíon daoine buan a d'fhostaigh an tÚdarás sa bliaín airgeadais ná 84 (2020 - 89)

### Ranníocaíocht Aoisliúntais Bhreise

I rith 2021 rinneadh asbhaintí €266,152 (2020-€248,785) a bhain le pinsean ón bhfoireann agus iocadh an tsuim sin leis an Roinn Dlí agus Cirt.

### (b) Sochair Ghéarr-théarmacha

Pá Bunúsach	6,290	6,129
	<b>6,290</b>	<b>6,129</b>

### (c) Sochair um Fhoircéannadh

Ní raibh aon chaiteachas ag Údarás na Gaeltachta i leith sochair um fhoircéannadh in 2021

### (d) Pearsanra Bainistíochta Bunriachtanach

Is iad an pearsanra bainistíochta bunriachtanach in Údarás na Gaeltachta ná baill an Bhoird, an Príomhfheidhmeannach, an Stiúrthóir Seirbhísí Corparáideacha, an Stiúrthóir Fiontraíochta, Fostaíochta, Maoine agus Innealtóireachta agus an Stiúrthóir Réigiunda, Forbairt Pobail agus Pleanáil Teanga. Is mar seo a leanas atá luach iomlán na sochair fostaithe don pearsanra 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 sochar scoir Údarás na Gaeltachta agus ní théann a dtéidíocht thar théarmaí na scéime sochar scoir seirbhise poiblí.

### (a) Aggregate Employee Benefits

2021	2020
€'000	€'000
<b>25. Remuneration</b>	
<b>9,525</b>	<b>9,598</b>

The average number of permanent persons employed by an tÚdarás in the financial year was 84 (2020 - 89)

### Additional Superannuation Contributions

During 2021 €266,152 (2020 - €248,785) additional superannuation contributions were deducted from staff and paid over to the Department of Justice.

### (b) Short-Term Benefits

Basic Pay	6,290	6,129
	<b>6,290</b>	<b>6,129</b>

### (c) Termination Benefits

Údarás na Gaeltachta had no expense in relation to termination benefits in 2021

### (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:

2021	2020
€'000	€'000
<b>Salary</b>	
<b>570,049</b>	<b>541,108</b>
	<b>570,049</b>
	<b>541,108</b>

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

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

### (e) Tuarastal agus Sochair an Phríomhfeidhmeannaigh

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

Tuarastal PF

Tá an Príomhfeidhmeannach mar bhall de scéim sochar scoir Údarás na Gaeltachta agus ní théann a theidlíocht ar théarmaí na scéime sochar scoir na seirbhise poiblí. Níl luach na sochar scoir a tuilleadh san áireamh sa mhéid thuas.

### 26. Idirbhearta le Páirtithe Gaolmhara

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

Cíos a Fuarthas i leith Áitribh

Deontais a lócadh

Conarthaí i gcomhair Seirbhísí a fuarthas

Cíos a Fuarthas i leith Áitribh

Deontais a lócadh

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.

## Notes to the Financial Statements (continued)

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

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

2021	2020
142,777	142,421
<b>142,777</b>	<b>142,421</b>

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

### 26. Related Party Transactions

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

#### Fochuideachtaí Subsidiaries

2021	2020
€	€
91,438	78,438
1,650,239	1,725,500
69,441	39,657

Rents from Premises Received

Grants Paid

Contracts for Services Received

#### Comhchuídeachtaí Associate Companies

2021	2020
€	€
179,645	179,645
240,220	238,718
0	0

Rents from Premises Received

Grants Paid

Contracts for Services Received

### 27. Comparative Figures

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

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

### 28. Imeachtaí tar éis an dáta tuarascála

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

Aithníonn an Bord go bhfuil an phaindéim COVID-19 fós ina heachtra shuntasach. Cé go bhfuil tionchar COVID-19 ar staid airgeadais Údarás na Gaeltachta neamhchinnte faoi láthair, tá monatóireacht leanúnach á déanamh ag an mBord ar chúrsaí, i gcomhar leis an lucht bainistíochta.

**Gnóthas leantach** – Measann an Bord mar go gcuireann Údarás na Gaeltachta seirbhís poiblí ar fáil atá maoinithe ag airgead curtha ar fáil ag an Státhiste tríd a máthair roinn, An Roinn Turasóireach, Cultúir, Ealaón, Gaeltachta, Spórt 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 11 Márta 2022.

## 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 continues to be a significant event. While the impact of Covid-19 on the financial position of Údarás na Gaeltachta is currently uncertain, the Board is monitoring the situation, in conjunction with management, on an ongoing basis.

**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 11 March 2022.

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

Ainm Name	Costas Cost	Scaireanna/Shares	
		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	375,000	60	125,000
<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. Cón 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 Eolaíochta Teo	97,500	8	60,000
15. Sláinte Eol Teo	300,000	11	250,000
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	425,000	143	300,000
20. Seirbhís Cábla Teo	150,000	8	----
21. Cora Tine Teo	563,486	18,268	300,000
22. AmaTech Group Ltd	442,000	43,667	240,000
23. Sronna Teo	250,000	20	160,000
<b>Infheistíocht nach gnáthscaireanna iad</b> Non-equity investments	10,561,668		9,874,317
<b>An Costas Iomlán/Total Cost</b>		<b>17,982,179</b>	

**SCEIDEAL 1 (ar lean)**

Is le Údarás na Gaeltacha 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 comhfhorntar idir Údarás na Gaeltachta agus an Comhairle Ealaíona é Ealaín (na Gaeltachta) Teo. Cuireann sé chun cinn forbairt na n-ealaín traidisiúnta agus comhaimseartha sa Ghaeltacht. Tá an infheistíocht san fochuideachta iompartha ag luach cóir. Leis seo tá achoimre de na Ráitis Ioncam agus Caiteachas agus Ráitis Staid Airgeadais na n-aonán seo.

**Muintearas Teo**

	2021	2020	
	€'000	€'000	Profit and Loss Account
<b>Cuntas Brabús agus Caillteanais</b>			
Ioncam	2,463	2,166	Income
Caiteachas	2,300	2,074	Expenditure
Farasbarr/(Easnamh)	163	92	Surplus/(Deficit)
<b>Clár Comhardaithe</b>			<b>Balance Sheet</b>
Sócmhainní Dochta	33	45	Fixed Assets
Sócmhainní Reatha	1,064	608	Current Assets
	1,097	653	
Dliteannais Reatha	998	707	Current Liabilities
Dliteannais Fád Téarmach	0	0	Long Term Liabilities
	998	707	
<b>Sócmhainní Glana</b>	99	(54)	<b>Net Assets</b>
<b>Ealaín (na Gaeltachta) Teo</b>			<b>Ealaín (na Gaeltachta) Teo</b>
	2021	2020	
	€'000	€'000	Profit and Loss Account
<b>Cuntas Brabús agus Caillteanais</b>			
Ioncam	1,183	1,381	Income
Caiteachas	1,183	1,381	Expenditure
Farasbarr/(Easnamh)	0	0	Surplus/(Deficit)
<b>Clár Comhardaithe</b>			<b>Balance Sheet</b>
Sócmhainní Dochta	0	0	Fixed Assets
Sócmhainní Reatha	1,877	1,193	Current Assets
	1,877	1,193	
Dliteannais Reatha	1,849	1,166	Current Liabilities
Dliteannais Fád Téarmach	0	0	Long Term Liabilities
	1,849	1,166	
<b>Sócmhainní Glana</b>	28	27	<b>Net Assets</b>

**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.

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Údarás na  
Gaeltachta

