



Údarás na
Gaeltachta

Tuarascáil Bhliantúil
Annual Report

2023



Clár

Cé Muid Féin	4
Who we are	

An Ghaeltacht	4
The Gaeltacht	
Údarás na Gaeltachta	6
Údarás na Gaeltachta	
Bord Údarás na Gaeltachta	8
Údarás na Gaeltachta Board	
Struchtúr Bainistíochta	13
Management Structure	
Forbhreathnú	14
Overview	
Ráiteas an Chathaoirligh	18
Chairperson's Statement	

Athbhreithniú ar 2023	20
Review of 2023	

Forbairt Fiontraíochta	21
Enterprise Development	
Pleanáil Teanga	24
Language Planning	
Forbairt Pobail	26
Community Development	
Óige agus Ealaíona	30
Youth and the Arts	

Eagraíocht agus Seirbhísí	32
Organisation and Services	

Tiomantas Údarás na Gaeltachta maidir le héifeachtacht fuinnimh	40
Údarás na Gaeltachta's commitment to energy efficiency	

Tuarascáil Bhliantúil Airgeadais 2023	42
Annual Financial Report 2023	

An Ghaeltacht

The Gaeltacht

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

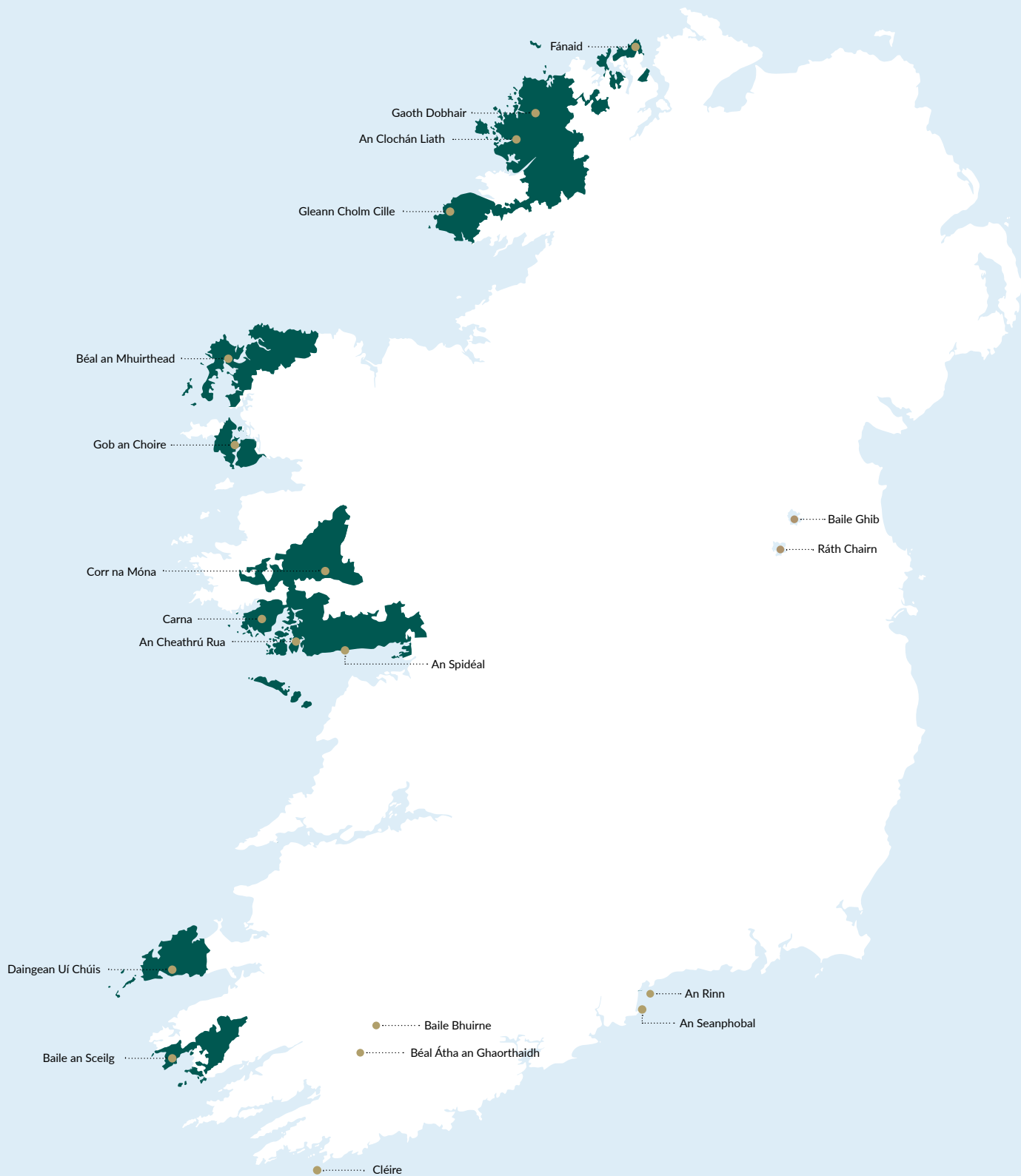
Cuireann an Ghaeltacht deis agus dúshlán ar fáil chun leanúnachas na Gaeilge mar theanga phobail a choinneáil beo go nádúrtha. Cuirtear timpeallacht ar fáil do dhaoine ar mian leo an Ghaeilge a bheith ar a dtail acu agus tá sí mar chuid dhílis agus inspioráideach den sprioc náisiúnta sochaí dhátheangach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

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

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

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

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



Údarás na Gaeltachta

Údarás na Gaeltachta

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

Faoi Acht na Gaeltachta 2012, tá Údarás na Gaeltachta freagrach go sonrach as cur i bhfeidhm an Phróisis Pleanála Teanga sa Ghaeltacht, rud atá ag croílár chur i bhfeidhm na Straitéise 20 Bliain don Ghaeilge 2010 – 2030. Sa straitéis sin leagtar béim ar phleanáil chomhtháite teanga ag leibhéal an phobail, agus tá sprioc leagtha síos ann go méadófar líon na gcainteoirí laethúla Gaeilge sa Ghaeltacht faoi 25%. Tacaíonn an tAcht le ról an Údaráis mar phríomhgheallsealbhóir i bhforbairt réigiúnach na Gaeltachta agus tugann sé bunús reachtúil don Údarás ó thaobh an phróisis pleanála teanga de. Mar chuid den phróiseas seo tá an Ghaeltacht roinnte in 26 Limistéar Pleanála Teanga. Tá an tÚdarás freagrach as eagraíochtaí a roghnú chun pleananna teanga a ullmhú agus a fheidhmiú sna Limistéir Pleanála Teanga Gaeltachta.

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

Údarás na Gaeltachta Board



Anna Ní Ghallachair
An Cathaoirleach/
Chairperson



Mary Uí Chadhain
An Cathaoirleach/
Chairperson



John Shéamuis Ó Fearraigh



Debra Ní Shúilleabháin



Séamus Breathnach



Seán Mac Congamhna



Séamus Mac Gearailt



Ian Mac Aindriú



Eunan Mac Cuinneagáin



Seosamh Ó Laoi



Siobhán Seoighe



Gobnait Ní Mhuimhneacháin



Joe Conway



Padraig Mac Con Iomaire



Breandán Mac Gearailt



Anthony Molloy



Caitlín Ní Bhroin



Padraic Ó Conaire



Seán Ó Cuireáin



Micheál Ó Drisleáin



Máire Áine Uí Ailín



Sonya Uí Shíoda

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

Tharla roinnt athruithe suntasacha ar an mBord i rith 2023:

- Tháinig deireadh le téarma oifige an Bhoird ar an 15 Eanáir 2023 (Nóta 1), seachas ainmniúchán Chomhairle Chontae Chorcaí, a lean ar aghaidh go dtí an 28 Feabhra 2023 (Nóta 2).
- Ar an 15 Feabhra 2023, ceapadh seachtar (7) ball nua ar an mBord (Nóta 4). Níos déanaí sa bhliain, d'éirigh duine den seachtar sin as i mí Mheán Fómhair (Nóta 3), agus ceapadh cúigear (5) ball breise (Nóta 5). Mar thoradh air seo, bhí aon bhall déag (11) ar an mBord don tréimhse ó Mheán Fómhair go Nollaig 2023.
- Le linn na tréimhse ó Fheabhra 2023 go deireadh na bliana, bhí Cathaoirleach sealadach i gceannas ar an mBord (Nóta 6).

Comhaltaí an Údaráis in 2023:

Bhí naoi (9) Chruinniú Boird san iomlán ann in 2023. Seo a leanas an tinreamh:

An Cathaoirleach

Anna Ní Ghallachair (Nóta 1)	1
Mary Uí Chadhain (Nóta 6)	9

Gnáthchomhaltaí

John Shéamuis Ó Fearraigh (Nóta 1)	1
Debra Ní Shúilleabháin (Nóta 3)	6
Séamus Breathnach (Nóta 1)	1
Seán Mac Congamhna (Nóta 1)	1
Séamus Mac Gearailt (Nóta 1)	1
Ian Mac Aindriú (Nóta 1)	1
Eunan Mac Cuinneagáin (Nóta 1)	1
Seosamh Ó Laoi (Nóta 1)	1
Siobhán Seoighe (Nóta 1)	1
Gobnait Ní Mhuimhneacháin (Nóta 2)	1

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.

The Board underwent a number of changes during 2023:

- The term of office for the Board concluded on January 15, 2023 (Note 1), with the exception of the Cork County Council nomination, which ended on February 28, 2023 (Note 2).
- On February 15, 2023, seven (7) new members were appointed to the Board (Note 4). Later in the year, one of these seven members resigned in September (Note 3), and five (5) additional members were appointed (Note 5). This brought the total number of Board members to eleven (11) for the period from September through December 2023.
- During the period from February 2023 until the end of the year, the Board operated under an interim Chairperson (Note 6).

Members of An tÚdarás in 2023:

There were a total of nine (9) Board Meetings in 2023. The following is the attendance:

Chairperson

Anna Ní Ghallachóir (Nóta 1)	1
Mary Uí Chadhain (Nóta 6)	9

Ordinary Members

John Shéamuis Ó Fearraigh (Nóta 1)	1
Debra Ní Shúilleabháin (Nóta 3)	6
Séamus Breathnach (Nóta 1)	1
Seán Mac Congamhna (Nóta 1)	1
Séamus Mac Gearailt (Nóta 1)	1
Ian Mac Aindriú (Nóta 1)	1
Eunan Mac Cuinneagáin (Nóta 1)	1
Seosamh Ó Laoi (Nóta 1)	1
Siobhán Seoighe (Nóta 1)	1
Gobnait Ní Mhuimhneacháin (Nóta 2)	1

Joe Conway (Nóta 4)	7
Padraig Mac Con Iomaire (Nóta 4)	7
Breandán Mac Gearailt (Nóta 4)	7
Anthony Molloy (Nóta 4)	8
Caitlín Ní Bhroin (Nóta 5)	3
Padraic Ó Conaire (Nóta 4)	6
Seán Ó Cuireáin (Nóta 5)	3
Micheál Ó Drisleáin (Nóta 5)	3
Máire Áine Uí Ailín (Nóta 5)	3
Sonya Uí Shíoda (Nóta 5)	3

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

Nóta

Nóta 1

Tháinig deireadh leis tréimhse feidhme an Bhoird ar an 15/01/23 – Tréimhse le cruinniú boird amháin

Nóta 2

Tháinig deireadh lena tréimhse feidhme an Bhoird ar an 28/02/23 – Tréimhse le cruinniú boird amháin

Nóta 3

Tréimhse feidhme suas go 15/01/23 agus ó 15/02/23 – 26/09/23 – tréimhse le sé (6) chruinniú

Nóta 4

Tréimhse feidhme ó 15/02/23 – Tréimhse le ocht (8) gcruinniú

Nóta 5

Tréimhse feidhme ó 26/09/23 – Tréimhse le trí (3) chruinniú

Nóta 6

Tréimhse feidhme suas go 15/01/23 agus ó 15/02/23 – tréimhse le naoi (9) gcruinniú

An Coiste Meastóireachta

Is coiste reachtúil é seo a dhéanann meastóireacht ar thionscadail mhóra agus a chuireann moltaí chuig an mBord. Ní raibh aon chruinniú ag an gcoiste seo le linn 2023. 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, Ealaíon, Gaeltachta, Spóirt agus Meán (RTCEGS&M), ón nGníomhaireacht Forbartha Tionscail (Éire) agus ó Fhiontraíocht Éireann.

Joe Conway (Nóta 4)	7
Padraig Mac Con Iomaire (Nóta 4)	7
Breandán Mac Gearailt (Nóta 4)	7
Anthony Molloy (Nóta 4)	8
Caitlín Ní Bhroin (Nóta 5)	3
Padraic Ó Conaire (Nóta 4)	6
Seán Ó Cuireáin (Nóta 5)	3
Micheál Ó Drisleáin (Nóta 5)	3
Máire Áine Uí Ailín (Nóta 5)	3
Sonya Uí Shíoda (Nóta 5)	3

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

Notes

Note 1

Term of office for the Board concluded on 15/01/2023 – A period with one board meeting.

Note 2

Term of office for the Board concluded on 28/02/2023 – A period with one board meeting

Note 3

Term of office from 15/01/2023 and from 15/02/2023 until 26/09/23 – A period with six (6) meeting

Note 4

Term of office from 15/02/23 – A period with eight (8) meetings

Note 5

Term of office from 26/09/23 – A period with three (3) meetings

Note 6

Term of office until 15/01/23 and from 15/02/23 – A period with nine (9) meetings.

Evaluation Committee

This statutory committee evaluates large scale projects and makes recommendations to the Board. No meetings of this committee were held in 2023. 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 Iniúcháireachta agus Riosca

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

Féach thíos liosta de chomhaltaí an Choiste Iniúcháireachta agus Riosca a bhí ag feidhmiú in 2023. Ó thús na bliana go dtí Meán Fómhair 2023, ní raibh ach 7 den 12 comhalta ceaptha ag an Aire ar Bhord an Údaráis. Chuige sin chinn an Bord gan ach triúr a cheapadh ar an gCoiste go dtí go mbeadh Bord iomlán ainmnithe. Nuair a cheapadh Bord iomlán, d'ainmnigh siad beirt comhalta breise le feidhmiú ar an gCoiste Iniúcháireachta agus Riosca

- **Mary Uí Chadhain**, Cathaoirleach, Údarás na Gaeltachta.
- **Breandán Mac Gearailt**, Gnáthchomhalta Údarás na Gaeltachta.
- **Caitlín Ní Ghabháin**, Ball Seachtrach.
- **Sonya Uí Shíoda**, Gnáthchomhalta d'Údarás na Gaeltachta (le feidhm ó 6 Deireadh Fómhair 2023)
- **Seán Ó Cuireáin**, Gnáthchomhalta d'Údarás na Gaeltachta (le feidhm ó 6 Deireadh Fómhair 2023)

Tháinig an Coiste le chéile cheithre uaire i rith 2023.

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.

From the beginning of the year until September 2023, only 7 of the 12 Board members had been appointed by the Minister. Consequently, the Board opted to appoint only three members to the Audit and Risk Committee at that time. Once the full Board was appointed in September 2023, two additional members were added to the Committee. The members of the Audit and Risk Committee in 2023 were as follows:

- **Mary Uí Chadhain**, Chairperson, Údarás na Gaeltachta.
- **Breandán Mac Gearailt**, Ordinary Member of Údarás na Gaeltachta.
- **Caitlín Nic Ghabháin**, External Committee Member.
- **Sonya Uí Shíoda**, Ordinary Member, Údarás na Gaeltachta (w.e.f 6 October 2023)
- **Seán Ó Cuireáin**, Ordinary Member, Údarás na Gaeltachta (w.e.f 6 October 2023)

The Audit and Risk Committee met four times during 2023.



Struchtúr Bainistíochta

Management Structure



Forbhreathnú

Overview

FOSTAÍOCHT I nGNÓLACHTAÍ A FUAIR CÚNAMH EMPLOYMENT IN ASSISTED BUSINESSES	2018	2019	2020	2021	2022	2023
Fostaíocht Choibhéiseach Lánaimseartha Full-time Equivalent Employment	7,625	7,844	7,363	7,809	6,980*	9,526 **
Fostaíocht Shéasúrach agus Pháirtaimseartha Eile Other Seasonal and Part-time Employment	704	670	533	485	1,255*	
Fiontair ENTERPRISES						
Deontais a Ceadaíodh/Grants Approved (€'000)	5,175	6,042	5,153	4,659	4,099	6,685
Deontais a Íocadh/Grants Paid (€'000)	3,448	4,161	4,128	3,032	2,961	2,701
OIDEACHAS AGUS OILIÚINT GHINEARÁLTA EDUCATION AND GENERAL TRAINING						
Deontais a Ceadaíodh/Grants Approved (€'000)	1,548	1,430	1,581	1,382	1,534	2,069
Deontais a Íocadh/Grants Paid (€'000)	1,272	1,172	1,086	1,455	1,173	990
CUIDEACHTAÍ LE HINFHEISTÍOCHT SCAIREANNA Ó ÚDARÁS NA GAELTACHTA COMPANIES WITH SHARE INVESTMENTS FROM ÚDARÁS NA GAELTACHTA						
Infheistíochtaí an Údaráis i Scairchaipiteal Údarás Investment in Share Capital (€'000)	300	875	1,210	2,623	975	260
Deontais a Ceadaíodh/Grants Approved (€'000)	2,402	2,403	3,835	2,804	2,786	11,148
Deontais a Íocadh/Grants Paid (€'000)	784	1,281	531	1,834	1,048	834
FOIRGNIMH BUILDINGS						
Caiteachas ar Fhoirgnimh Expenditure on Buildings (€'000)	3,991	7,881	8,987	8,112	10,423	14,606
Glansócmhainní Dochta/Net Fixed Assets (€'000)	79,038	82,878	85,782	87,974	91,461	100,220
Glansócmhainní Reatha/Net Current Assets (€'000)	(1,001)	(1,372)	(519)	903	3,449	3,303
ÚDARÁS NA GAELTACHTA						
Foireann/Staff	88	85	85	84	98	93
Tuarastail agus Pá/Salaries and Pay (€'000)	6,336	6,318	6,813	6,995	7,325	7,460
AIRGEAD A FUARTHAS ÓN STÁT EXCHEQUER FUNDING						
Caiteachas Reatha/Current Expenditure (€'000)	9,637	9,442	10,853	13,041	13,386	14,599
Tionscnaíocht Chultúrtha agus Pobail Cultural and Community Promotion (€'000)	3,350	3,850	4,250	4,750	6,025	6,750
Deontais do Thionscail agus Caiteachas Caipitil Grants to Industry and Capital Expenditure (€'000)	7,368	9,700	13,275	13,980	15,454	14,454

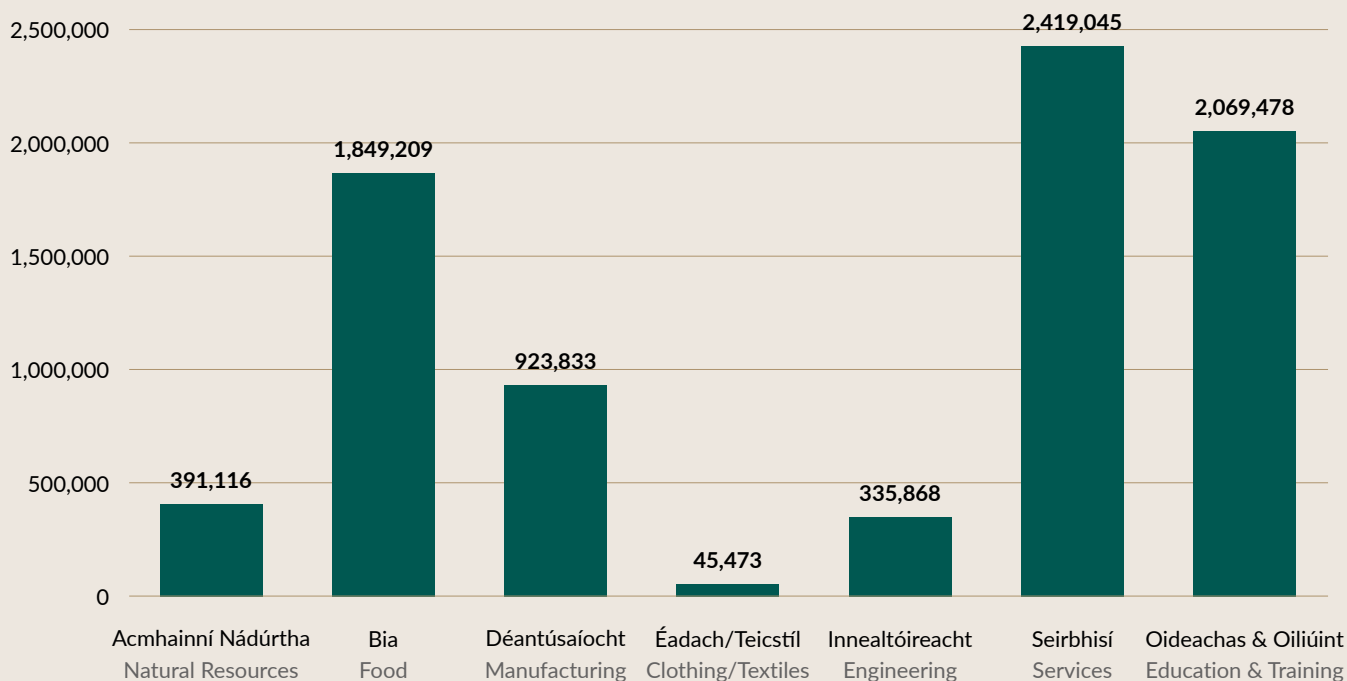
** Fostaíocht iomlán, lán-aimseartha agus fostaíocht eile le chéile / Total Headcount , full time and other employment.

Deontais a ceadaíodh in 2023 de réir earnála

Grants approved in 2023 by sector

Iomlán: 8,034,022

Total: 8,034,022

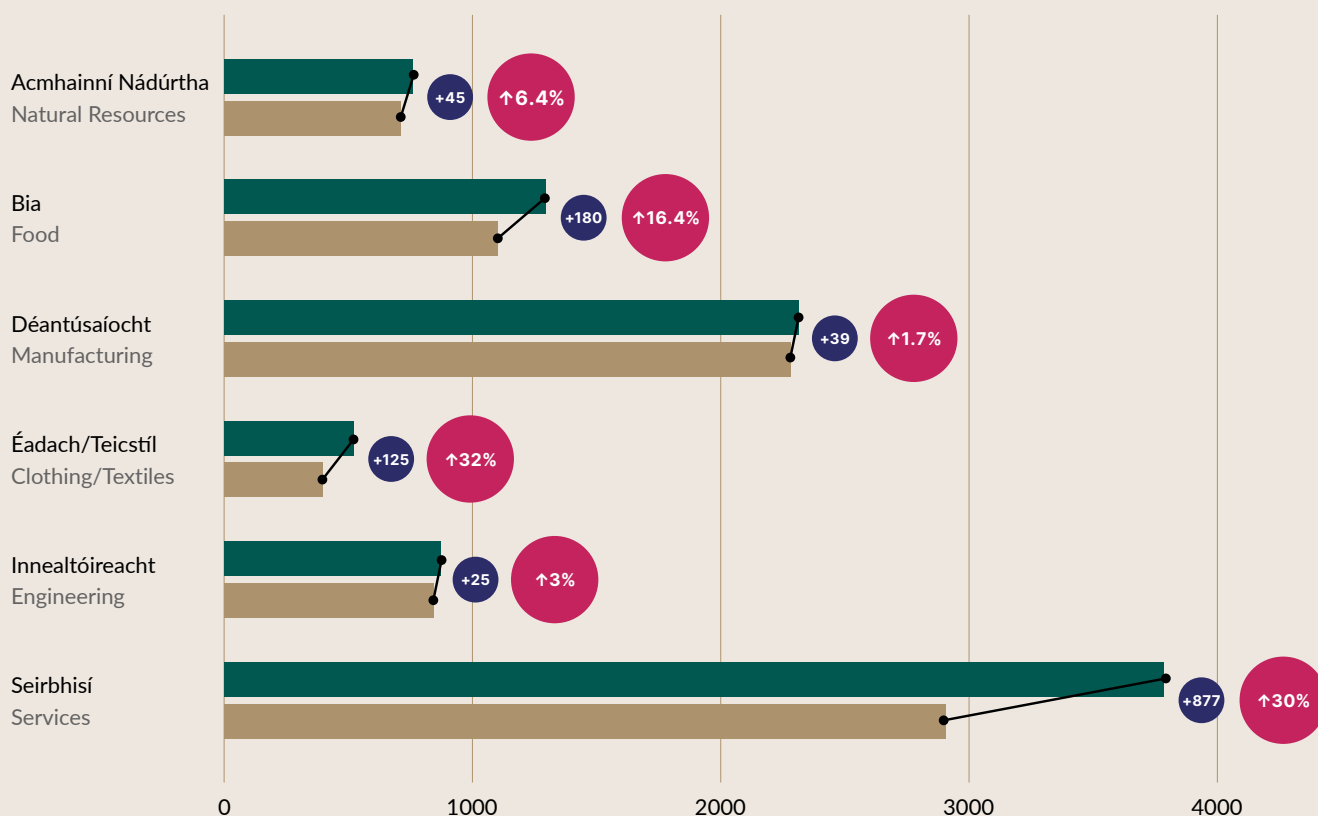


Méaduithe fostaíochta in 2023 de réir earnála

Increases in employment in 2023 by sector

2023

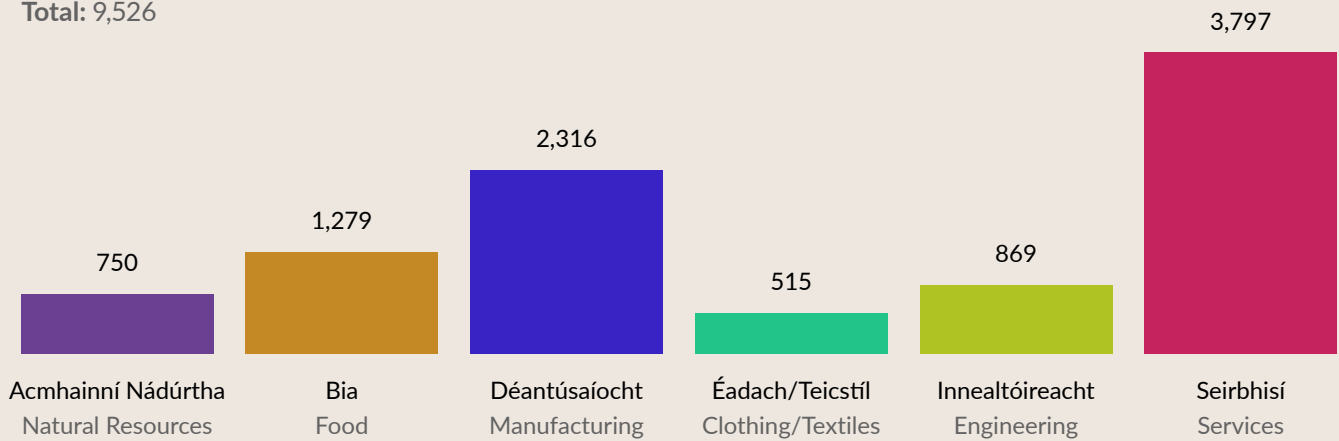
2022



Fostaíocht de réir Earnála 2023 Employment by Sector 2023

Iomlán: 9,526

Total: 9,526



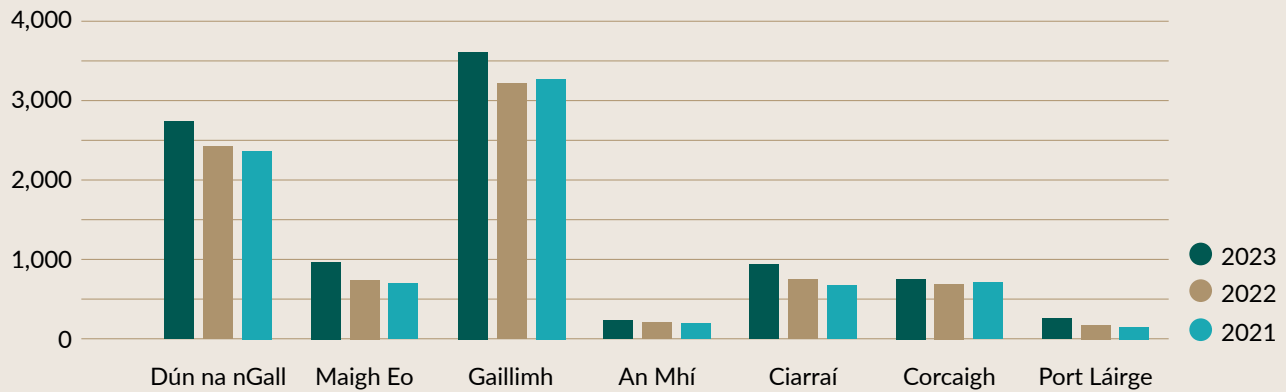
Infheistíocht i scaireanna a rinne an tÚdarás i gcuideachtaí i rith 2023 Share investments made by an tÚdarás in companies during 2023

Iomlán: €260,000

Total: €260,000



Fostaíocht iomlán i gcliainnt a fuair cúnamh Total employment in assisted clients



*Táthar ag tuairisciú na bhfigiúirí fostaíochta ag úsáid modheolaíochta atá molta ag an Roinn Fiontair, Trádála agus Fostaíochta. Faoin modheolaíocht seo, rangáítear an fhostaíocht de réir dhá chatagóir: poist lánaimseartha agus eile.

** Is 9,490 post a bheadh i gceist ag úsáid an modheolaíocht nua.

*Employment figures are reported using the methodology approved by the Department of Enterprise, Trade and Employment. In this methodology, employment figures are classed by two categories: full-time employment and other employment.

** 9,490 jobs would apply using the new methodology.

Ráiteas an Chathaoirligh

Chairperson's Statement



A Chairde Gael,

Is le croí lán dóchais agus misnigh a chuirim an Tuarascáil Bhliantúil 2023 i láthair daoibh. Níl ann ach fianaise bheo ar threise agus ar bhríomhaireacht phobal na Gaeltachta.

Seasmhacht san fhostaíocht, poist ardchaighdeán, agus borradh in earnálacha rithábhachtacha – is iad seo colúin an dul chun cinn atá á bhaint amach againn. Ach ní hé sin an scéal ar fad – tá radharc againn ar dheis órga san fhuinneamh in-athnuaite agus sna hacmhainní nádúrtha. Beidh Údarás na Gaeltachta ag treorú an bhealaigh, ag cinntiú go mbeidh ár bpobal réidh le tapú na ndeiseanna seo.

Tá ár bpleananna teanga ag borradh faoi bhláth, le formhór mór díobh anois i mbun gnímh sna Limistéir Phleanála Teanga. Ní hamháin go bhfuil an obair seo ag caomhnú ár dteanga, ach tá sé ag cruthú nasc beo idir an sean agus an nua, idir ár bhféiniúlacht agus ár bhforbairt.

Féach ar an ngréasán gteic – 28 mol digiteach anois, dhá cheann nua i gContae na Mí. Is ionaid iad seo atá ag athmhúnlú an chaoi a n-oibrímid agus a gcónaímid. Tá siad ag tabhairt deis do dhaoine fanacht sa bhaile nó filleadh ar an mbaile, ag cothú pobail bhríomhara agus nuálacha.

A Chairde Gael,

With great pride, I present our 2023 Annual Report, which captures the remarkable resilience and innovation of our Gaeltacht community.

Our achievements this year reflect not just stability, but true progress – from sustained employment growth to the creation of high-value jobs across key sectors. The horizon before us sparkles with promise, particularly in renewable energy and natural resources. Údarás na Gaeltachta stands ready to guide our community in harnessing these opportunities, ensuring we remain at the forefront of sustainable development.

Our language initiatives have taken root and flourished – forming a vital bridge between our heritage and our future.

The gteic network exemplifies our commitment to innovation, with 28 digital hubs now operational. These spaces are more than just workplaces – they are catalysts for community regeneration, enabling our people to build careers while remaining in their local areas.



Agus anois, táimid ag tabhairt aghaidh ar thodhchaí ina bhfuil an Intleacht Shaorga (A.I.) ag teacht chun cinn. Ní bheidh muid inár dtost – táimid tiomanta do phobal na Gaeltachta a chumhachtú leis an eolas, na scileanna agus an mhuinín chun an todhchaí seo a mhúnlú.

Ní bheadh an dul chun cinn seo indéanta gan tacaíocht ár bpáirtithe – Ranna Rialtais, gníomhaireachtaí agus eagraíochtaí a sheasann linn. Tá muid fíorbhuíoch as bhur dtiomantas don Ghaeltacht.

Do chomhaltaí Bhord Údarás na Gaeltachta, go raibh míle maith agaibh as bhur gcuid diongbháilteachta agus bhur bhfís.

Agus d'fhoireann an Údaráis – is sibhse croílár ár n-éachtaí. D'oibrigh sibh go dícheallach chun ár bpobal a chosaint agus a neartú. Tá muid go mór faoi chomaoin agaibh.

A phobal na Gaeltachta, ní hamháin go bhfuilimid ag caomhnú ár dteanga agus ár gcultúir, ach táimid á n-athchruthú do ré nua. Le chéile, táimid ag tógáil todhchaí a bheidh chomh saibhir lenár stair.

Ar aghaidh linn – le neart, le dóchas, agus le chéile!

Mary Uí Chadhain
Cathaoirleach Údarás na Gaeltachta

As artificial intelligence reshapes our world, we are positioning the Gaeltacht community to be active participants in this technological revolution. We will ensure our people have the tools, knowledge, and confidence to thrive in this evolving landscape.

None of this would be possible without our steadfast partners – the Government Departments, agencies, and organisations who share our vision. Your unwavering support of the Gaeltacht has been instrumental in our success.

To the Board of Údarás na Gaeltachta, your strategic guidance has been invaluable. And to the dedicated staff of An tÚdarás – you are the cornerstone of our achievements. Your tireless commitment to strengthening our community deserves our deepest gratitude.

To the Gaeltacht public we serve, you are the guardians and innovators of our cultural heritage. Together, we are crafting a future that honours our past while embracing the opportunities of tomorrow. Let us continue this journey – united in purpose, strong in resolve, and confident in our shared destiny.

Le meas,

Mary Uí Chadhain
Chairperson of Údarás na Gaeltachta



Athbhreithniú ar 2023

Review of 2023

Forbairt Fiontraíochta

Enterprise Development

Tionchar eacnamaíoch chliantchomhlachtaí an Údaráis

De réir thaighde ABSEI ar chliantchomhlachtaí an Údaráis a bhfuil deichniúr nó níos mó fostaithe iontu, meastar go raibh díolachán iomlán €1,052m déanta in 2023 ag cliantchomhlachtaí an Údaráis. Déanadh caiteachas díreach de €522m i ngeilleagar na hÉireann in 2023 ar phárolla, ar sheirbhísí agus ar cheannach ábhar. Is €222m a íocadh ar phárolla agus caitheadh €103m nó 76% den chaiteachas iomlán, ar sheirbhísí lonnaithe in Éirinn.

Cúrsaí easpórtála a bhí i gceist le €637 milliún nó 61% den díolachán iomlán. Chuaigh 28% (€179m) den iomlán á n-easpórtáil chuig an AE. Bhí 24% d'earraí á n-onnmhairiú go Meiriceá Thuaidh agus 7% chuig an Áise. Is margadh suntasach fós é an Ríocht Aontaithe do chomhlachtaí Gaeltachta de luach €187m, nó 29% den iomlán.

Economic impact of Údarás na Gaeltachta client companies

According to ABSEI research of Údarás na Gaeltachta client companies, in which ten or more employees are employed, the client companies had estimated total sales of €1,052m in 2023. Direct expenditure of €522m was made in the Irish economy on payroll, services and the purchase of materials. A total of €222m was paid on payroll, with €103m or 76% of total expenditure, spent on Irish-based services.

Exports made up €637m or 61% of total sales by Gaeltacht companies (10+) in 2023. 28% (€179m) of total exports were to the EU. A total of 24% 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 €187m or 29% of the total.



Maoiniú Stáit

Tá infheistíocht Stáit thart ar €44.7 milliún i gceist leis an gcúnamh a cheadaigh an tÚdarás in 2023 do thionscadail fostaíochta agus forbartha, d'oidéachas agus oiliúint, agus i leith infreastruchtúir.

Taighde agus Forbairt

I gcomhthéacs athruithe polaitíochta idirnáisiúnta chinntigh an tÚdarás gur cuireadh béim ar leith ar chaiteachas ar ghníomhaíochtaí taighde agus forbartha ina chliantchomhlachtaí agus é ag cabhrú le gnóthaí forbairt a dhéanamh ar a gcumas iomaíochta agus margaí nua a aimsiú. In 2023 ceadaíodh €491,899 i ndeontais dírithe ar thaighde agus forbairt agus ar fhorbairt scileanna taighde margaíochta. Tá an tÚdarás, i gcomhar le Fiontraíocht Éireann, tiomanta do chomhoibriú le comhlachtaí tríd an Scéim Náisiúnta Taighde, Forbartha agus Nuálaíochta (T&F&N) mar aon le scéimeanna Náisiúnta eile a fheidhmiú chun an bonn taighde agus nuálaíochta in earnáil na fiontraíochta a neartú.

State Funding

The assistance approved by Údarás na Gaeltachta in 2023 involves a State investment of approximately €44.7 million for employment and development projects, for education and training, and for infrastructure.

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 2023 some €491,899 was approved in grants for research and development and for the development of market research skills. An tÚdarás, in cooperation with Enterprise Ireland, is committed to working with companies through the national Research and Development and Innovation (R&D&I) Scheme and other National schemes to strengthen the research and innovation base of the enterprise sector.



Costas in aghaidh an Phoist

Bhí costas deontais de €2,160 in aghaidh an phoist in 2023 agus bhí meánchostas de €3,523 in aghaidh an phoist i gceist thar na cúig bliana seo caite. Léiríonn an costas in aghaidh an phoist an caiteachas deontais ar chaipiteal, ar fhostaíocht, ar thaighde agus forbairt agus ar oiliúint shainiúil a íoctar le cliantchomhlachtaí ach ní áiríonn sé deontais EMFF (An Ciste Eorpach Muirí agus lascaigh) ná Taighde/Forbartha/Nuálaíochta. Ní áirítear caiteachas eile i leith oiliúna ná oideachais mar níl ceangal díreach idir mórchuid an chaiteachais ar na cláir oideachais tríú leibhéal agus foghlama fadsaoil atá á maoiniú agus cláir chruthaithe fostaíochta na bliana reatha.

Cost per Job

The grant cost per job for 2023 was €2,160 and the average cost per job over the past five years was €3,523. The cost per job reflects grant payments towards capital, employment, research and development and specific training paid to client companies but excludes FIG (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.

Pleanáil Teanga

Language Planning

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, Ealaíon, Gaeltachta, Spóirt agus Meán (RTCEGS&M) soláthar maoinithe ar fáil d'Údarás na Gaeltachta le cur ar a chumas an próiseas pleanála teanga a chur i bhfeidhm sa Ghaeltacht. As an soláthar sin cuireann an tÚdarás maoiniú ar fáil do Cheanneagraíochtaí atá i mbun pleananna teanga fheidhmiú sna Limistéir Phleanála Teanga agus sna Bailte Seirbhíse Gaeltachta atá faoina chúram.

Faoi dheireadh 2023 bhí an próiseas pleanála teanga faoi lán seol sna 26 Limistéar Pleanála Teanga (LPT) agus i mbeirt as triúr de Bhaile Seirbhíse Gaeltachta (BSG) atá sainaitheanta sa Ghaeltacht le linn 2023. Cuireadh tús le feidhmiú pleananna teanga sa dá Limistéar Pleanála Teanga is deireanaí, LPT An tEachréidh agus LPT Bhearna agus Cnoc na Cathrach, le linn na bliana agus rinne Aire Stáit na Gaeltachta fógra i dtaca le BSG Béal an Mhuirthead chun go bhféadfaí tabhairt faoi plean teanga a ullmhú don BSG sin.

Cheadaigh roinnt tacaíochtaí breise don réimse pleanála teanga le linn na bliana. Cheadaíodh ardú de 20% ar chiste bliantúil d'fheidhmiú phleananna teanga sna LPT agus sna BSG sa Ghaeltacht, agus tugadh cead Oifigeach Pleanála Teanga breise a

The Language Planning Process

Under the Gaeltacht Act 2012, Údarás was given statutory responsibility for implementing 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 enable the implementation of the language planning process in the Gaeltacht. From this provision, Údarás provides funding to Lead Organizations that are implementing language plans in the Language Planning Areas and Gaeltacht Service Towns under its responsibility.

By the end of 2023, the language planning process was in full progress in all 26 Language Planning Areas (LPTs) and in two out of three Gaeltacht Service Towns (BSGs) identified in the Gaeltacht during 2023. Implementation of language plans began in the two most recent Language Planning Areas, LPT An tEachréidh and LPT Bhearna and Cnoc na Cathrach, during the year, and the Minister of State for the Gaeltacht made an announcement regarding BSG Béal an Mhuirthead to enable the preparation of a language plan for that BSG.

Several additional supports for language planning were approved during the year. A 20% increase was approved for the annual fund for implementing language plans in LPTs and BSGs in the Gaeltacht, and approval was given to employ an additional Language Planning Officer in five LPTs.



fhostú i gcás chúig LPT. Bhí infheistíocht de €3.9m i gceist do chur i bhfeidhm pleananna teanga sna LPT agus sna BSG sa Ghaeltacht le linn 2023. Bhí 35 post d'Oifigigh Pleanála Teanga i gceist leis an mhaoiniú sin. Cuireadh tús le hathbhreithniú ar fheidhmiú pleananna teanga i 10 LPT le linn na bliana.

Anuas ar an obair a dhéanann an tÚdarás le tacú le obair na gceanneagraíochtaí pleanála teanga, tá scéimeanna agus dreasachtaí idir lámha aige atá dírithe ar úsáid na Gaeilge sa Ghaeltacht a spreagadh, a chothú agus a neartú. Díríonn na dreasachtaí sin ar an bhunstruchtúr tacaíochta teanga a láidriú agus cur chuige níos straitéise a fhiosrú, a phleanáil agus a fhorbairt le cuidiú le sprioc ghrúpaí agus réimsí faoi leith a áirítear sa phróiseas pleanála teanga. San áireamh, tá réimse na hóige, an earnáil luathoideachais agus earnáil an ghnó. Le linn na bliana tacaíodh le tograí cultúr óige atá dírithe úsáid na Gaeilge a chothú agus a láidriú i measc na hóige sa Ghaeltacht. Maidir leis an réimse gnó, tugadh faoi obair thaighde le scrúdú a dhéanamh ar na bealaí is fearr le húsáid na Gaeilge a chothú agus a spreagadh i measc lucht gnó na Gaeltachta, gnólachtaí sna hearnálacha miondíol, fáilteachais agus turasóireachta chomh maith le cliant an Údarás féin.

An investment of €3.9m was involved in implementing language plans in LPTs and BSGs in the Gaeltacht during 2023. This funding covered 35 Language Planning Officer positions. A review of language plan implementation began in 10 LPTs during the year.

In addition to the work Údarás does to support the work of language planning lead organisations, it manages schemes and incentives aimed at encouraging, nurturing, and strengthening the use of Irish in the Gaeltacht. These incentives focus on strengthening the basic language support structure and exploring, planning, and developing a more strategic approach to help target groups and specific areas included in the language planning process. This includes youth services, early education sector, and business sector. During the year, support was provided for youth cultural projects aimed at nurturing and strengthening the use of Irish among youth in the Gaeltacht. Regarding the business sector, research work was undertaken to examine the best ways to nurture and encourage the use of Irish among Gaeltacht businesses, companies in the retail, hospitality, and tourism sectors, as well as Údarás's own clients.

Forbairt Pobail

Community Development



Bunaíodh an tAonad Forbartha Pobail chun comhairle agus tacaíocht a chur ar fáil do na heagrais forbartha pobail chun cuidiú leo a gcuid spriocanna forbartha a bhaint amach ar mhaithe le pobal na Gaeltachta. Bhí ardú suntasach ar an maoiniú reáchtála a chuir Údarás na Gaeltachta, i gcomhar leis an RTCEGS&M, ar fáil do na heagraíochtaí forbartha pobail in 2023 – cuireadh €3.8m ar fáil do na heagrais forbartha pobail, le cur ar a gcumas tabhairt faoi chlár forbartha pobail dírithe ar riachtanais an phobail áitiúil agus ar thograí turasóireachta, ar phleanáil teanga, ar fhuinneamh in-athnuaite agus ar an ngréasán gteic, i measc tograí eile.

The Community Development Unit has been established to provide advice and support to community development organisations to help them achieve their development goals for the benefit of the Gaeltacht community. There was a significant increase in the current funding provided by Údarás na Gaeltachta in collaboration with the DTCAGSM to the community development organisations in 2023 – €3.8m was made available to organisations, to enable them to undertake a range of community development projects focused on the requirements of the local community, including tourism projects, language planning programmes, and projects focusing on renewable energy and on the use of the gteic network.



Scéim Deontas Reáchtála

Chuir an Scéim Deontas Reáchtála, atá á feidhmiú ag Údarás na Gaeltachta, maoiniú de €3,858,750 ar fáil do 33 eagrais pobail (comharchumainn agus comhlachtaí pobalbhunaithe) sa nGaeltacht in 2023. Tá plean oibre ag gach eagraíocht agus aontaítear spriocanna sonracha leis an Údarás mar chuid den chomhaontú maoinithe bhliantúil. Cuireann na heagrais phobalbhunaithe deiseanna fostaíochta ar fáil go háitiúil agus bhí 71 duine fostaíthe go lánaimseartha agus 63 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.

Beagnach 1,000 fostaíthe ar Scéimeanna Fostaíochta Sóisialta

Bhí 950 rannpháirtí agus 46 saoi fostaíthe i 47 scéim ar fud na Gaeltachta in 2023. Tá ról agus tionchar tábhachtach ag na scéimeanna fostaíochta sóisialta (Scéim Fostaíochta Pobail, Scéim Shóisialta Tuaithe & Scéim TÚS), atá á mbainistiú ag an Údarás agus maoinithe ag an Roinn Coimirce Sóisialaí, ag cur seirbhís luachmhar ar fáil do phobal na Gaeltachta, chomh maith le taithí oibre agus oiliúint.

Administration Grant Scheme

The Administration Grant Scheme, which is operated by Údarás na Gaeltachta, provided funding of €3,858,750 to 33 community organisations (cooperatives and community based bodies) in the Gaeltacht. Each organisation has a work plan and specific targets are agreed with Údarás na Gaeltachta as part of the annual funding agreement. The community-based organisations provide employment opportunities locally and 71 people are employed fulltime and 63 part-time directly by the organisations themselves. The organisations play an important role in rural development and promoting community initiatives and services.

Nearly 1,000 employees on Social Employment Schemes

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

Clár LEADER

Tá ról ag Údarás na Gaeltachta i bhfeidhmiú chlár LEADER i nGaeltacht Dhún na nGall agus i nGaeltacht Mhúscraí. Tá Údarás na Gaeltachta ar cheann de cheithre chomhpháirtí faoi Choiste Forbartha Pobail Áitiúil (LCDC) Dhún na nGall agus Mhúscraí atá freagrach as feidhmiú Chlár LEADER sna Gaeltachtaí sin ar son an Ghrúpa Forbartha Áitiúil (LAG). Bhí riaradh agus feidhmiú an Chláir idir-thréimhse LEADER (2021-2022) i nGaeltacht Dhún na nGall, seachas na hoileáin amach ón gcósta, faoi chúram an Údarás na Gaeltachta. Ceadaíodh ocht dtogra LEADER faoin gclár in 2022 le deontas €375,802 (ar infheistíocht iomlán €523,820). Tháinig deireadh le Clár LEADER 2014-2020 agus leis an gclár idir-thréimhseach 2021-2022 ag deireadh 2022. Is é an tÚdarás a bhí ag bainistiú an Clár LEADER i gceantar Mhúscraí le linn na dtréimhsí seo. Ceadaíodh cúnamh deontais de €77,739 do ghnóthaí Gaeltachta agus Coistí Pobail mar aon le cúnamh deontas de €26,587 do togra bia amháin faoin gclár Tionscnaimh Bia ó thús an Chláir. Sheol Comharchumann Forbartha Mhúscraí 'Plean Feidhme Turasóireachta Mhúscraí' do cheantar Gaeltachta Mhúscraí i mbliana le cúnamh deontas staidéar féidearthachta ón gClár LEADER.

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

The LEADER Programme

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

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

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

Údarás was managing the LEADER Program in the Múscraí area during these periods. Grant aid of €77,739 was approved for Gaeltacht businesses and Community Committees together with grant aid of €26,587 for one food project under the Food Initiatives program from the beginning of the Programme. Comharchumann Forbartha Múscraí launched a 'Múscraí Tourism Action Plan' for the Múscraí Gaeltacht area this year with the help of a feasibility study grant from the LEADER Programme. The LEADER programme is open to voluntary groups, individuals, private and community initiatives, and small and medium-sized enterprises. The program is focused on projects whose aim is to promote living standards and economic opportunities for the benefit of the Donegal Gaeltacht/Múscraí community or community under the framework of the approved Local Development Strategy.



Óige agus Ealaíona

Youth and the Arts

Comhar Naíonraí na Gaeltachta

Is comhlacht neamhspleách é Comhar Naíonraí na Gaeltachta a fhaigheann maoiniú ó Údarás na Gaeltachta chun seirbhís bhainistíochta agus riaracháin a chur ar fáil do na seirbhísí luathbhlianta atá ag feidhmiú trí Ghaeilge sa nGaeltacht.

Bhí 239 duine fostaithe ag an gcomhlacht in 2023. Le linn na scoilbhliana 2023/24 bhí 1,983 páiste ag freastal ar 130 seirbhís luathbhlianta atá faoi scáth Chomhar Naíonraí na Gaeltachta, sin ardú 105 páiste agus seacht sheirbhís breise (ceithre naíonra agus trí sheirbhís iarscoile) ón bhliain roimhe.

Muintearas Teoranta

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

Chuir Údarás na Gaeltachta maoiniú de **€879,500** ar fáil do Mhuintearas Teoranta in 2023. 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, Ealaíon, Gaeltachta, Spóirt agus Meán.

Comhar Naíonraí na Gaeltachta CTR.

Comhar Naíonraí na Gaeltachta is an independent company that receives funding from Údarás na Gaeltachta to provide management and administrative services to early years services operating through Irish in the Gaeltacht.

The company employed 239 people in 2023. During the 2023/24 school year, 1,983 children attended 130 early years services under the umbrella of Comhar Naíonraí na Gaeltachta, an increase of 105 children and seven additional services (four preschools and three after-school services) from the previous year.

Muintearas Teoranta

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

Údarás na Gaeltachta approved **€879,500** in funding to Muintearas Teo in 2023. Muintearas Teo. supports the running of youth clubs throughout the Gaeltacht. It administers 'Scéim na gCúntóirí Teanga' (Language Assistants' Scheme) in Gaeltacht schools in counties Galway, Mayo, Donegal and Meath on behalf of the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.



Ealaín na Gaeltachta

Is comhfhiontar idir Údarás na Gaeltachta agus an Chomhairle Ealaíon é Ealaín (na Gaeltachta) Teo a bhfuil sé mar sprioc aige forbairt na n-ealaíon comhaimseartha agus traidisiúnta sa Ghaeltacht a chur chun cinn. Tá fás leanúnach tagtha ar chumas eagraíochtúil Ealaín na Gaeltachta le roinnt blianta anuas.

Seoladh plean straitéiseach Ealaín an Gaeltachta 2023-2027 le linn na bliana. Díríonn straitéis nua Ealaín na Gaeltachta ar fhorbairt chruthaitheach na n-ealaíontóirí; ar rannpháirtíocht sna healaíona a chothú agus a mhéadú i measc daoine óga agus an phobail i gcoitinne; ar thacú le healaíontóirí Gaeltachta a gcleachtais agus a ngairmeacha beatha a chothú agus a fhorbairt; agus an bhonneagar ealaíon sa Ghaeltacht a neartú.

Bhí Ealaín na Gaeltachta 25 bliain ar an bhfód in 2023 agus mar chuid den cheiliúradh sin eagraíodh 10 lá d'imeachtaí cultúrtha agus ealaíona i gcomhar leis na hionaid ealaíne agus ealaíontóirí áitiúla ar fud fad na Gaeltachta. Lean Ealaín na Gaeltachta lena chlár oibre ag cur tacaíocht agus maoiniú ar fáil do ghníomhaíochtaí ealaíona sa Ghaeltacht trína cuid scéimeanna maoinithe éagsúla. Cuireadh maoiniú de €1.6m ar fáil do 185 togra ealaíona le linn 2023. Leanadh le gníomhaíochtaí chlár Cuisle atá dírithe ar an óige, agus rinne beagnach 4,000 rannpháirtí freastal ar ranganna sna ceantair Ghaeltachta faoi stiúir 72 teagascóir le linn na bliana.

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



Ealaín na Gaeltachta

Ealaín (na Gaeltachta) Teo is a joint venture between Údarás na Gaeltachta and the Arts Council that aims to promote the development of contemporary and traditional arts in the Gaeltacht. The organisational capacity of Ealaín na Gaeltachta has grown continuously in recent years.

Ealaín na Gaeltachta's strategic plan for 2023–2027 was launched during the year. Ealaín na Gaeltachta's new strategy focuses on the creative development of artists; fostering and increasing participation in the arts among young people and the general community; supporting Gaeltacht artists in nurturing and developing their practices and careers; and strengthening the arts infrastructure in the Gaeltacht.

Ealaín na Gaeltachta celebrated 25 years in operation in 2023, and as part of this celebration, 10 days of cultural and artistic events were organised in cooperation with arts centres and local artists throughout the Gaeltacht. Ealaín na Gaeltachta continued its work program providing support and funding for arts activities in the Gaeltacht through its various funding schemes. Funding of €1.6m was provided for 185 arts projects during 2023. The Cuisle program activities, which focus on youth, continued, with nearly 4,000 participants attending classes in Gaeltacht areas under the guidance of 72 instructors during the year.

Complete information about the company's goals and objectives is available at www.ealaín.ie



Eagraíocht agus Seirbhísí

Organisation and Services

Rialachas Corparáideach

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

Foireann

Ag deireadh 2023 bhí 93 duine fostaithe go buan ag Údarás na Gaeltachta.

Comhionannas

Tá Údarás na Gaeltachta tiomanta go hiomlán do pholasaí comhionannais deiseanna, agus tá gach post san eagraíocht ar oscailt d'fhir agus do mhná. Leanfar leis na scéimeanna atá ag an Údarás le roghanna a chur ar fáil don fhoireann i dtaca leis na riachtanais ghairme agus phearsanta atá acu, nithe mar phostroinnt, sosanna gairme, saoire speisialta agus uaireanta laghdaithe oibre. Le linn na bliana 2023, bhain 26 ball foirne leas as na scéimeanna seo.

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

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

De réir an Achta um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005, tá ráiteas sábháilteachta ullmhaithe ag Údarás na Gaeltachta agus táthar ag feidhmiú na 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 chinntiú go bhfuiltear ag cloí go hiomlán leis na forálacha atá san Acht um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005. Leanadh le hoiliúint a chur ar fáil don fhoireann i réimsí sábháilteachta agus sláinte le linn 2023 chun féachaint chuige go bhfuil an tÚdarás ag comhlíonadh na bhforálacha reachtúla.

Corporate Governance

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

Staff

At the end of 2023 there were 93 persons employed in the organisation.

Equality

Údarás na Gaeltachta is committed to a policy of equal opportunity and all positions within the organisation are open to both men and women. An tÚdarás continues to operate a number of schemes which provide staff with options in relation to meeting their career and personal needs, such as job sharing, career breaks, special leave and reduced working hours. During 2023, 26 members of staff availed of these schemes.

Within the constraints applying to the recruitment of staff in the Public Service in general, efforts are made to make suitable job opportunities available to people with disabilities.

The Safety, Health and Welfare at Work Act, 2005

In accordance with the Safety, Health and Welfare at Work Act, 2005, Údarás na Gaeltachta has a written safety statement and continues to implement appropriate measures to protect the safety and health of all employees and visitors at its places of business. An tÚdarás continuously reviews the Safety Statements to ensure compliance with the provisions of the Safety, Health and Welfare at Work Act, 2005. During 2020 staff training in various areas of health and safety continued in order to ensure the organisation is fully compliant with legislative provisions.



Oiliúint agus Forbairt na Foirne

Leanadh le forbairt agus oiliúint foirne in 2023. Rinne comhaltaí foirne freastal ar réimse leathan cúrsaí i rith na bliana idir chúrsaí lae, chúrsaí dioplóma agus máistreachta i réimse leathan ábhar cuí a bhain le gnó, bainistíocht, dlí, pleanáil teanga, Gaeilge, airgeadas agus nuatheicneolaíocht.

Clár um Chúram Cliant

I gcomhréir le dea-chleachtas sa tSeirbhís Phoiblí, tá glactha ag Údarás na Gaeltachta le Cód Cleachtais i dtaca le cúram cliant. Tá Cairt na gCliant ar taispeáint agus ar fáil in oifigí an Údaráis agus ar a láithreán gréasáin www.udaras.ie. Mar chuid den Chód Cleachtais, tá nósmaireacht maidir le gearáin a láimhseáil agus tá córas chun déileáil le gearáin fhoirmiúla faoi chaighdeán seirbhísí an Údaráis. Déantar achainíocha agus gearáin a fhiosrú agus a fhreagairt agus fadhbanna a chur ina gceart chomh fada agus is féidir é, de réir ghnáthmhodhanna imeachta an Údaráis. Tá an tÚdarás ag leanúint le béim a chur ar sheirbhísí do chliant a fheabhsú, agus chuige sin déantar modhanna imeachta a leasú agus a shocrú i scríbhinn de réir mar is cuí, chun seirbhís chomhsheasmhach a chinntiú.

Staff Training and Development

The staff training and development programme continued in 2023. Members of staff attended a wide range of courses during the year which included day courses, diploma, and masters courses in a wide range of subjects including business, management, law, language planning, Irish language, finance and modern technology.

Client Care Programme

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



Faoi fhorálacha an Achta Ombudsman (Leasú), 2012 socraíodh go mbeadh feidhmeanna Údarás na Gaeltachta le teacht faoi réir athbhreithniú neamhspleách Oifig an Ombudsman le héifeacht ón 1 Bealtaine 2013. Socraíodh dá réir go gcuirfí eolas ina leith sin ar fáil don phobal ar láithreán gréasáin an Údaráis ag www.udaras.ie agus in ábhar eile cumarsáide, agus go gcuirfí nósanna imeachta an Údaráis in oiriúint don socrú nua sin.

Na hAchtanna um Eitic in Oifigí Poiblí, 1995 agus 2001

I gcomhréir leis na hAchtanna um Eitic in Oifigí Poiblí, 1995 agus 2001, rinne comhaltaí boird an Údaráis agus comhaltaí foirne atá i bpost ainmnithe Ráitis Leasa de réir mar ba chuí. Baineann forálacha na hAchtanna leis na stiúrthóirí agus le bainisteoirí áirithe i bhfochuideachtaí an Údaráis ó 2009, agus rinne na daoine sin ráitis faoi na hAchtanna in 2023 freisin de réir mar ba chuí.

An tAcht um Shaoráil Faisnéise

An tAcht um Shaoráil Faisnéise, 2014 Cloíonn Údarás na Gaeltachta le forálacha an Achta um Shaoráil Faisnéise 2014. Fuair an tÚdarás 37 iarratas ar thaifid le linn 2023, agus 4 iarratas ar athbhreithniú inmheánach.

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 1 May 2013. Provision was made to provide this information on Údarás na Gaeltachta's website www.udaras.ie and in other communication material, and to adjust Údarás na Gaeltachta's procedures in line with this new arrangement.

The Ethics in Public Office Acts, 1995 and 2001

In accordance with the Ethics in Public Office Acts, 1995 and 2001, members of the Board of Údarás na Gaeltachta and staff holding designated positions completed Declarations of Interest as appropriate. Since 2009 the provisions of these Acts apply to the directors and certain managers in Údarás subsidiaries, who also completed statements in 2023 as appropriate.

Freedom of Information Act, 2014

Údarás na Gaeltachta complies with the provisions of the Freedom of Information Act 2014. During 2023, An tÚdarás received 37 requests for records. There were 4 requests for an internal review.

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

D'fhoillíodh 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, Oidhreacht agus Rialtais Áitiúil Rialacháin isteach in Éirinn le héifeacht ó 01 Bealtaine 2007. Faoi na Rialacháin seo, dar teideal Rialacháin na gComhphobal Eorpach (Rochtain ar Fhaisnéis faoin gComhshaol), (I.R. 133 de 2007, I.R. 662 de 2011, I.R. 615 de 2014 agus I.R. 309 de 2018), foráiltear nach foláir faisnéis a bhaineann leis an gcomhshaol atá ina sheilbh ag údarás poiblí ar nós Údarás na Gaeltachta, nó atá coinnte 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 tionsclaíochta agus pháirceanna gnó. I measc na gcineálacha faisnéise a bhíonn ina sheilbh bíonn eolas faoi ionaid ghnó, eastáit agus páirceanna gnó, cinn a bhfuil tionóntaí iontu san áireamh, eolas comhshaoil faoi thionscadail áirithe a dtugann an tÚdarás tacaíocht dóibh, staidéir tionchair imshaoil do chúrsaí pleanála, agus comhaid sláinte agus sábháilteachta. Ní athraíonn na Rialacháin seo an tAcht um Shaoráil Faisnéise.

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

With a view to giving effect to Directive 2003/4/EC of the European Parliament and Council on public access to environmental information, the Minister for the Environment, Heritage and Local Government introduced Regulations in Ireland with effect from 01 May 2007. The Regulations, entitled the European Communities (Access to Information on the Environment) Regulations, (S.I. 133 of 2007, S.I. 662 of 2011, S.I. 615 of 2014 and S.I. 309 of 2018) provide that, subject to certain exceptions, information relating to the environment held by, or for, a public authority such as Údarás na Gaeltachta must be made available on request to any person. An tÚdarás has a system in place to meet the requirements of these Regulations. As an organisation dealing with enterprise development, employment creation and with community, language and cultural development, Údarás na Gaeltachta has property in each of the Gaeltacht counties, including land, buildings, industrial estates and business parks. Among the types of information An tÚdarás holds is information on business premises, estates and business parks, including properties let to tenants, environmental information on certain projects supported by An tÚdarás, environmental impact studies for planning purposes, and health and safety files. These Regulations do not affect the Freedom of Information Act.





An Cód Cleachtais um Rialachas Comhlachtaí Stáit

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

Fostaíocht agus Íocaíochtaí

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

Acht na dTeangacha Oifigiúla 2003

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

Nochtadh Cosanta

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

Ní dhearnadh aon nochtadh cosanta le hÚdarás na Gaeltachta in 2023.

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.udas.ie and is available on request.

Official Languages Act 2003

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

Protected Disclosures

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

No protected disclosures were made to Údarás na Gaeltachta in 2023.

An tAcht um Íoc Pras Cuntas, 1997

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

Tá forálacha sonracha i bhfeidhm a thugann deis gach sonrasc a rianú agus a chinntiú go ndéantar íocaíochtaí faoina ndáta dlite. Déantar tuairisc ar shonraisc ar bhonn laethúil agus déantar íocaíochtaí seachtainiúla lena chinntiú go ndéantar íocaíocht phras. Tá na forálacha seo deartha chun deimhniú réasúnta, cé nach deimhniú cinnte é, a thabhairt in aghaidh neamhchomhlíonadh an Achta agus na Rialachán. De bhun cinnidh Rialtais, is gá d'eagraíochtaí neamhthráchtála Stáit, Údarás na Gaeltachta san áireamh, cloí le treoracha faoina n-íoctar soláthraithe laistigh de 15 lá ó fhaightear sonrasc bailí uathu ó 01 Iúil 2011. Foilsítear eolas ráithiúil ar chur i bhfeidhm an chinnidh seo ar láithreán gréasáin an Údaráis www.udaras.ie.

Seo a leanas achoimre den eolas sin don bhliain go 31 Nollaig 2023.

Prompt Payment of Accounts Act, 1997

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

Specific provisions are in place to enable all invoices to be tracked and to ensure that payments are made by their due date. Invoices are logged daily and weekly payment runs are carried out to ensure prompt payment. These controls are designed to provide reasonable, though not absolute assurance against non-compliance with the Act and Regulations. From 01 July 2011, in accordance with a Government decision, non-commercial State agencies, including Údarás na Gaeltachta, are obliged to pay suppliers within 15 days of receipt of a valid invoice. Quarterly reports on the implementation of this decision are published on the Údarás website www.udaras.ie.

A summary of that information for the year to 31st December 2023 can be found herein

Eolas don nóta ar íocaíocht Pras sa chuntas	Uimhir	Luach €	Céatadán (%) de líon iomlán na-íocaíochtaí déanta
Líon na n-íocaíochtaí déanta laistigh de 15lá	3,793	11,420,210.63	55.50%
Líon na n-íocaíochtaí déanta laistigh 16 agus 30 lá	1,899	6,953,245.74	27.79%
Líon na n-íocaíochtaí déanta de bhreis ar 30 lá	1,142	3,155,158.83	16.71%
Líon íocaíochtaí sa tréimhse	6,834	21,528,615.20	100.00%

Tiomantas Údarás na Gaeltachta maidir le héifeachtacht fuinnimh

Údarás na Gaeltachta's commitment to energy efficiency

Aithníonn Údarás na Gaeltachta go bhfuil clár uaillmhianach éifeachtúlachta fuinnimh ag teastáil ar fud na réigiún Gaeltachta chun Plean Gníomhaithe ar son na hAeráide an Rialtais a bhaint amach. Tá gealltanais tugtha ag an eagraíocht ídiú fuinnimh ina heastáit tionsclaíocha agus páirceanna gnó a laghdú 40% roimh 2030, agus tacaíocht á tabhairt do chomhlachtaí cliaint san aistriú chuig oibríochtaí níos glaise.

Tá an clár infheistíochta caipitil a bhainistíonn athchóiriú na bhfoirgneamh atá faoi úinéireacht an Údaráis ar fud a phunann maoine agus foirgnimh nua á thiomáint go forleathan ag riachtanas an Phlean Gníomhaithe ar son na hAeráide.

Éilíonn ár dtiomantas spriocanna Plean Gníomhaithe ar son na hAeráide 2030 a bhaint amach anailís chuimsitheach bonneagair. I measc na bpríomhréimsí fócais tá uasghrádú ár n-ionad cóireála (chun úsáid fuinnimh a bharrfheabhsú mar aon le soláthar PV ag na saoráidí seo), athsholáthar coirí breosla iontaise, agus éilíonn ár stoc foirgneamh athchóiriú forleathan chun caighdeán nua feidhmíochta fuinnimh a chomhlíonadh.

Thaifead Údarás na Gaeltachta laghdú iomlán fuinnimh de 123% ar fud a phunann maoine in 2023 i gcomparáid le 2022. Laghdaigh tomhaltas leictreachais ar fud na heagraíochta 123%, go príomha trí ABC. Thit úsáid fuinnimh téimh 123% tar éis rialuithe téimh nua-aimseartha agus feabhsúcháin ar fhabric na bhfoirgneamh a shuiteáil.

Údarás na Gaeltachta recognises that an ambitious energy efficiency programme is required across Gaeltacht regions in order to achieve the Governments Climate Action Plan. The organization has pledged to reduce energy consumption in its industrial estates and business parks by 40% before 2030, while supporting client companies in their transition to greener operations.

The capital investment programme which manages the retrofitting of Údarás-owned buildings across its property portfolio and new builds has been extensively driven by the requirement of the Climate Action Plan.

Our drive to meet its 2030 Climate Action Plan targets requires comprehensive infrastructure analysis. Key focus areas include upgrading of our treatment plants (to optimise energy usage along with the provision of PV at these facilities), the replacement of fossil fuel boilers, while our building stock demands widespread retrofitting to meet new energy performance standards.

Údarás na Gaeltachta recorded a total energy reduction of 123% across its property portfolio in 2023 versus 2022. Electricity consumption across the estate decreased by 123%, primarily through ABC. Heating energy usage dropped 123% following the installation of modern heating controls and building fabric improvements.



Gníomhaíochtaí sábhála fuinnimh atá beartaithe

Tá cur chuige céimnithe á ghlacadh ag Údarás na Gaeltachta i leith feabhsúcháin éifeachtúlachta fuinnimh, ag tosú le hathbhreithniú cuimsitheach fuinnimh ar gach maoin agus bonneagar. Déanfaidh measúnóirí neamhspleácha suirbhéanna mionsonraithe ar fhoirgnimh agus measúnuithe ar fheidhmíocht fuinnimh chun príomhréimsí feabhsúcháin a aithint.

Déanfar rangú ar mhaoine bunaithe ar thomhaltas reatha fuinnimh, coigiltí féideartha, agus costais cur i bhfeidhm. I measc na bpríomhthionscnamh tá uasghrádú go córais soilsithe LED agus teicneolaíocht pump teasa a chur i bhfeidhm. Cuirfear feabhsúcháin ar imchlúdach foirgneamh i bhfeidhm, lena n-áirítear insliú feabhsaithe agus uasghráduithe fuinneog. Cuirfear suiteálacha PV gréine i bhfeidhm ar fud spásanna dín oiriúnacha, agus déanfar bonneagar luchtaithe feithiclí leictreacha a leathnú.

Gníomhaíochtaí sábhála fuinnimh atá beartaithe

Údarás na Gaeltachta is adopting a phased approach to energy efficiency improvements, beginning with comprehensive energy review across all properties and infrastructure. Independent assessors will conduct detailed building surveys and energy performance evaluations to identify key improvement areas. Properties will be ranked based on current energy consumption, potential savings, and implementation costs.

Key initiatives include upgrading to LED lighting systems and implementing heat pump technology. Building envelope improvements, including enhanced insulation and window upgrades will be rolled out. Solar PV installations will be rolled out across suitable rooftop spaces, while electric vehicle charging infrastructure will be expanded.

Tuarascáil Bhliaintúil

Airgeadais 2023

Annual Financial Report 2023

Ráiteas Rialachais agus Tuarascáil na gComhaltaí Boird	44
Governance Statement and Board Members' Report	
Ráiteas um Rialú Innheánach	52
Statement on Internal Control	
Tuarascáil an Ard-Reachtair Cuntas agus Ciste le cur faoi bhráid Thithe an Oireachtais	56
Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas	
Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coiméadta	61
Statement of Income and Expenditure and Retained Revenue Reserves	
Ráiteas ar Ioncam Cuimsitheach	62
Statement of Comprehensive Income	
Ráiteas Staid Airgeadais	63
Statement of Financial Position	
Ráiteas Sreabhadh Airgid	64
Statement of Cash Flows	
Nótaí a ghabhann leis na Ráitis Airgeadais	65
Notes to the Financial Statements	
Sceideal 1	85
Schedule 1	

Ráiteas Rialachais agus Tuarascáil na gComhaltaí Boird

Governance Statement and Board Members' Report

Rialachas

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

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

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.

Freagrachtaí an Bhoird

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

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

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

Tá dualgas ar an mBord cuntais chearta a thugann léargas de chruinneas réasúnach ar stádas airgeadais an Bhoird ag am ar bith, agus a chuireann ar a chumas a chinntiú go n-aontaíonn na ráitis le hAlt 18 (1) den Acht um Údarás na Gaeltachta, 1979, a choimeád. Tá dualgas ar an mBord chomh maith sócmhainní an Údaráis 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 deara.

Is é dearcadh an Bhoird ná go dtugann ráitis airgeadais Údarás na Gaeltachta léargas fírinneach cóir ar fheidhmíocht airgeadais agus staid airgeadais Údarás na Gaeltachta ag 31 Nollaig 2023.

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, National Development Plan Delivery 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.

The Board considers that the financial statements of Údarás na Gaeltachta gives a true and fair view of the financial performance and the financial position of Údarás na Gaeltachta at 31 December 2023.

Struchtúr an Bhoird

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

Board Structure

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

Ball Bord	Ról	Téarma Oifige
Board member	Role	Term of office
Anna Ní Ghallachair	An Cathaoirleach/Chairperson	16/01/2018 go/to 15/01/2023
Séamus Cosáí 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
Siobhan Seoighe	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Gobnait Ní Mhuimhneachain	Gnáthchomhalta/Ordinary member	01/03/2021 go/to 28/02/2023
Mary Uí Chadhain	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Mary Uí Chadhain	An Cathaoirleach/Chairperson	15/02/2023 go/to 31/12/2023
Mary Uí Chadhain	Gnáthchomhalta/Ordinary member	01/01/2024 go/to 31/12/2024
Debra Ní Shuilleabháin	Gnáthchomhalta/Ordinary member	16/01/2018 go/to 15/01/2023
Debra Ní Shuilleabháin	Gnáthchomhalta/Ordinary member	15/02/2023 go/to 26/09/2023
Pádraig Mac an Iomaire	Gnáthchomhalta/Ordinary member	15/02/2023 go/to 31/12/2024
Anthony Molloy	Gnáthchomhalta/Ordinary member	15/02/2023 go/to 31/12/2024
Pádraic Ó Conaire	Gnáthchomhalta/Ordinary member	15/02/2023 go/to 31/12/2024
Breandán Mac Gearailt	Gnáthchomhalta/Ordinary member	15/02/2023 go/to 31/12/2024
Joe Conway	Gnáthchomhalta/Ordinary member	15/02/2023 go/to 31/12/2024
Sonya Uí Shíoda	Gnáthchomhalta/Ordinary member	26/09/2023 go/to 31/12/2024
Máire Áine Uí Ailín	Gnáthchomhalta/Ordinary member	26/09/2023 go/to 31/12/2024
Caitlín Ní Bhroin	Gnáthchomhalta/Ordinary member	26/09/2023 go/to 31/12/2024
Míchéal Ó Drisleáin	Gnáthchomhalta/Ordinary member	26/09/2023 go/to 31/12/2024
Seán Ó Cuireáin	Gnáthchomhalta/Ordinary member	26/09/2023 go/to 31/12/2024

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

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

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

The Board has established two committees as follows:

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

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

Féach thíos liosta de bhaill an Choiste Iniúcháireachta agus Riosca a bhí ag feidhmiú in 2023:

- Breandán Mac Gearailt, Cathaoirleach ar feadh trí chruinniú
- Sonya Uí Shíoda, Cathaoirleach do chruinniú amháin
- Mary Uí Chadhain
- Seán Ó Cuireáin
- Caitlín Ní Ghabháin (external member)

Tháinig an Choiste Iniúcháireachta agus Riosca le chéile ceithre huairé in 2023.

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

Ní raibh aon chruinniú ag an gcoiste seo le linn 2023.

The members of the 2023 Audit and Risk Committee were as follows:

- Breandán Mac Gearailt, Chairperson for three meetings
- Sonya Uí Shíoda, Chairperson for one meeting
- Mary Uí Chadhain
- Seán Ó Cuireáin
- Caitlín Ní Ghabháin (external member)

The Audit and Risk Committee met 4 times in 2023.

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.

No meetings of this committee were held in 2023.

Sceideal Freastail, Táillí agus Costais

Tá sceideal freastail na gcrúinnithe Boird agus Coistí do 2023 thíos chomh maith le táillí agus costais a fuair gach comhalta.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2023 is set out below including the fees and expenses received by each member.

	An Bord	An Coiste Iniúcháireachta agus Riosca	Táille	Costais Taistil	
	Board	Audit and Risk Committee	Fee	Expenses	
Líon cruinnithe					
No. of meetings	9	4			
Anna Ní Ghallachair	1	-	483	1,135	Nóta/ Note 2
Séamus Cosaí Mac Gearailt	1		310	0	Nóta/ Note 2
Ian Mac Aindriú	1		310	0	Nóta/ Note 2
Eunan Mac Cuinneagáin	1		310	1,239	Nóta/ Note 2
Seosamh Ó Laoi	1		310	0	Nóta/ Note 2
John Shéamuis Ó Fearraigh	1		310	0	Nóta/ Note 2
Seán Mac Congamhna	1		310	0	Nóta/ Note 2
Séamus Breathnach	1		310	0	Nóta/ Note 2
Siobhan Seoighe	1		0	1,271	Nóta/ Note 1,2
Gobnait Ní Mhuimhneachain	1		1,283	924	Nóta/ Note 3
Mary Uí Chadhain	9	4	10,820	3,895	
Debra Ní Shuilleabháin	6		0	0	Nóta/ Note 1,4
Pádraig Mac an Iomaire	7		6,756	1,069	Nóta/ Note 5
Anthony Molloy	8		0	3,400	Nóta/ Note 1,5
Pádraic Ó Conaire	6		6,756	0	Nóta/ Note 5
Breandán Mac Gearailt	7	4	6,756	4,639	Nóta/ Note 5
Joe Conway	7		6,413	3,192	Nóta/ Note 5
Sonya Uí Shíoda	3	1	0	0	Nóta/ Note 1,6,7
Máire Áine Uí Ailín	3		0	482	Nóta/ Note 1,6,
Caitlín Ní Bhroin	3		0	1,833	Nóta/ Note 1,6,
Míchéal Ó Drisleáin	3		2,031	1,325	Nóta/ Note 6
Seán Ó Cuireáin	3	0	2,031	2,569	Nóta/ Note 6,7
			45,499	26,973	

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

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

Nóta 2: I mbun oifige go 15 Eanáir 2023, tréimhse le cruinniú amháin.

Nóta 3: I mbun oifige go 28 Feabhra 2023, tréimhse le cruinniú amháin.

Nóta 4: I mbun oifige go 26 Meán Fómhair 2023, tréimhse le seacht gcrúinniú.

Nóta 5: I mbun oifige ó 15 Feabhra 2023, tréimhse le hocht gcrúinniú.

Nóta 6: I mbun oifige ó 26 Meán Fómhair 2023, tréimhse le trí chruinniú.

Nóta 7: I mbun oifige ó 26 Meán Fómhair 2023, tréimhse le cruinniú amháin den choiste iniúchta agus riosca.

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

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

Note 2: In office until 15 January 2023, a period with one meeting.

Note 3: In office until 28 February 2023, a period with one meeting.

Note 4: In office until 26 September 2023, a period with seven meetings.

Note 5: In office from 15 February 2023, a period with eight meetings.

Note 6: In office from 26 September 2023, a period with three meetings.

Note 7: In office from 26 September 2023, a period with one audit and risk committee meeting.

Príomhathruithe Pearsanra

Ní raibh aon athraithe i 2023

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

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

Briseadh Síos ar Shochair Ghearrthéarmacha fostaithe

Ráinse shochair iomláin fostaithe

Key Personnel Changes

There were no changes in 2023

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

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

Employee Short-Term Benefits Breakdown

Range of total employee benefits

	Líon Fostaithe	
	Number of Employees	
Ó/From Chuig /To	2023	2022
€60,000 – €69,999	15	19
€70,000 – €79,999	6	6
€80,000 – €89,999	13	9
€90,000 – €99,999	9	12
€100,000 – €109,999	0	2
€110,000 – €119,999	6	5
€120,000 – €129,999	5	2
€130,000 – €139,999	0	1
€140,000 – €149,999	0	0
€150,000 – €159,999	1	0
€160,000+	0	0

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

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

Costais Chomhairleoireachta

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

Consultancy Costs

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

	2023	2022	
Comhairle Airgeadais	0	5,173	Financial Advice
Comhairle Dlí	14,835	24,836	Legal Advice
Teicneolaíocht Fáisnéise	0	81,668	Information Technology
Acmhainní Daonna	0	34,577	Human Resources
Forbairt Gnó	0	0	Business Development
Eile	54,444	73,980	Other
Costas Iomlán Comhairleoireachta	69,279	220,234	Total Consultancy costs
Costais chomhairleoireachta chaipitlithe	0	81,668	Consultancy costs capitalised
Costais chomhairleoireachta muirearaithe do loncam agus Caiteachas agus Cúlchiste loncam Coimeádta.	69,279	138,566	Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves.
Iomlán	69,279	220,234	Total

Costais Dhlíthiúla agus Socraíochtaí

Níor thabhaigh Údarás na Gaeltachta aon chaiteachas maidir le costais dlí agus socraíochtaí in 2023

Legal Costs and Settlements

Údarás na Gaeltachta incurred no expenditure in relation to legal costs and settlements in 2023

Caiteachas Taistil agus Cothabhála

Travel and Subsistence expenditure

Baile	2023	2022	Domestic
Bord	26,975	48,604	Board
Fostaithe*	301,522	278,229	Employees*
Idirnáisiúnta			International
Bord	0	3,080	Board
Fostaithe*	39,406	28,486	Employees
	367,903	358,399	

*Baineann €28,002 (2022 – €27,829) de seo le taisteal fostaithe tograí eorpacha atá gearrtha amach ar na tograí (féach nóta 5b).

*€28,002 (2022-€27,829) of this relates to expenses of the employees of the european projects that is charged to the projects. (See note 5b).

Caiteachas Fáilteachais

Hospitality Expenditure

	2023	2022	
Cuimsíonn an cuntas loncaim agus Caiteachais agus Cúlchiste loncaim Coimeádta an caiteachas féilteachais seo a leanas:	€	€	The Income and Expenditure and Retained Revenue Reserves account includes the following hospitality expenditure:
Fáilteachas Foirne	7,732	5,789	Staff Hospitality
Fáilteachas Cliaint	6,083	7,313	Client hospitality
Iomlán	13,815	13,102	Total

Ráiteas Comhlíontachta

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



Siobhán Ní Ghadhra
Cathaoirleach



Sonya Uí Shíoda
Comhalta

17 Nollaig 2024

Statement of Compliance

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

Ráiteas um Rialú Inmheánach

Statement on Internal Control

Scóip na Freagrachta

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

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

Aidhm an Chórais Rialaithe Inmheánaigh

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

Tá an córas rialaithe inmheánaigh, atá de réir na dtreoirilínte a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm san Údarás don bhliain dar críoch 31 Nollaig 2023 agus go dtí an dáta ar faomhadh na ráitis airgeadais.

Tá Coiste Iniúcháireachta agus Riosca ag Údarás na Gaeltachta ar a bhfuil ceathrar comhaltaí boird agus ball seachtrach le saineolas airgeadais agus iniúcháireachta. Tháinig an Coiste le chéile cheithre huaire in 2023. Ghlac an Coiste Iniúcháireachta agus Riosca leis an bpolasaí bainistiú riosca a leagann síos an próiseas riosca.

Scope of Responsibility

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

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

Purpose of the System of Internal Control

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

The system of internal control, which accords with the guidance issued by the Department of Public Expenditure and Reform has been in place in Údarás na Gaeltachta for year ended 31 December 2023 and up to the date of approval of the financial statements.

Údarás na Gaeltachta has an Audit and Risk Committee (ARC) comprising four Board members and one external member with financial and audit expertise. The ARC met four times in 2023. The ARC accepted the risk management policy that sets out the risk process.

Cumas chun Riosca a láimhseáil

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

Creat Riosca agus Rialaithe

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

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

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

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

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

Capacity to Handle Risk

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

Risk and Control Framework

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

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

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

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

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

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

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

Monatóireacht agus Athbhreithniú Leanúnach

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

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

Soláthar

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

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

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

Ongoing Monitoring and Review

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

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

Procurement

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

Athbhreithniú ar Éifeachtúlacht

Dearbhaím go bhfuil gnáthaimh i bhfeidhm ag Údarás na Gaeltachta chun monatóireacht a dhéanamh ar éifeachtúlacht a ghnáthaimh bainistíochta riosca agus rialaithe. Bíonn obair na Seirbhíse Iníúcháireachta Inmheánaí, An Choiste Iníúcháireachta agus Riosca a mhaoirsíonn obair na Seirbhíse sin, bhainisteoirí feidhmeanna laistigh d'Údarás na Gaeltachta atá freagrach as forbairt agus cothabháil 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 éifeachtacht an chórais rialaithe inmheánaigh.

Dearbhaím go ndearna an Bord athbhreithniú i mí Mheán Fómhair 2023 ar éifeachtacht an chórais rialaithe inmheánaigh a bhí i bhfeidhm i rith na bliana 2023.

Ceisteanna maidir le Rialú Inmheánach

(1) Bailiú Cíosanna

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

(2) Soláthar Neamh-Chomhlíontach

I rith 2023, rinneadh caiteachas €180,507 a thabhtú i ndáil le hearraí agus seirbhísí do 3 soláthróirí áit nár chloígh na nósanna imeachta a leanadh leis na treoirlínte maidir le soláthar. Sa trí chás seo, is tar-rolladh de chonarthaí reatha a bhí i gceist. Déanfar tairiscint ar dhá cheann de na conarthaí seo i ráithe a haon de 2024. I gcás an tríú ceann, tháinig deireadh leis an tseirbhís a chuireadh ar fáil ag deireadh 2023.

Arna shíniú thar ceann an Bhoird



Siobhán Ní Ghadhra
Cathaoirleach

17 Nollaig 2024

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 in September 2023 the Board carried out a review of the effectiveness of the system of internal controls in operation during 2023.

Internal Control Issues

(1) Rent Collection

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

(2) Non-Compliant Procurement

During 2023 expenditure of €180,507 was incurred in relation to goods and services with three suppliers where procedures employed did not comply with procurement guidelines. In all three cases this was due to rollover of existing contracts. Two of these contracts will be tendered for in quarter one of 2024. The service provided by the third contract was terminated at the end of 2023.

Signed on behalf of the Board



Tuarascáil an Ard-Reachtair Cuntas agus Ciste le cur faoi bhráid Thithe an Oireachtais

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas

Údarás na Gaeltachta Tuairim ar na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais Údarás na Gaeltachta don bhliain dar chríoch an 31 Nollaig 2023 mar a éilítear faoi alt 18 den Acht um Údarás na Gaeltachta 1979. Tá na ráitis airgeadais comhdhéanta de

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

Is é mo thuairim go dtugann na ráitis airgeadais léargas fíor agus cothrom ar shócmhainní, dlíteanais agus staid airgeadais Údarás na Gaeltachta amhail an 31 Nollaig 2023 agus ar a hioncam agus ar a caiteachas don bhliain 2023 de réir Chaighdeán Tuairiscithe Airgeadais (CTA)102 – An Caighdeán Tuairiscithe Airgeadais atá infheidhmithe sa Ríocht Aontaithe agus i bPoblacht na hÉireann.

Údarás na Gaeltachta Opinion on financial statements

I have audited the financial statements of Údarás na Gaeltachta for the year ended 31 December 2023 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 2023 and of its income and expenditure for 2023 in accordance with Financial Reporting Standard (FRS) 102 – *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

An bonn atá leis an dtuairim

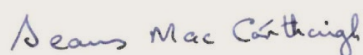
Rinne mé iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta maidir le hIniúcháireacht, arna fhógairt ag an Eagraíocht Idirnáisiúnta d'Ard-Institiúidí Iniúcháireachta. Déantar cur síos san aguisín atá leis an tuarascáil seo ar na freagrachtaí atá orm de réir na gcaighdeán sin. Táim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

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

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

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

Níl aon ní le tuairisciú agam i leith sin.



Seamus Mac Cárthaigh
Ard-Reachtaire Cuntas agus Ciste
20 Nollaig 2024

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.

Seamus McCarthy
Comptroller and Auditor General
20 December 2024

Aguisin don tuarascáil

Freagrachtaí comhaltaí an Bhoird

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

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

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

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

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

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

Appendix to this 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 18 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 judgement and maintain professional scepticism throughout the audit. In doing so,

- aithním na rioscaí atá ann i leith míráiteas ábhartha sna ráitis airgeadais cibé mar thoradh ar chalaóis nó earráid agus déanaim measúnú orthu; leagaim amach nósanna imeachta iniúchta mar fhreagra ar na rioscaí sin agus cuirim i bhfeidhm iad; agus tagaim ar fhianaise iniúchta atá leordhóthanach agus iomchuí chun bonn a chur faoi mo thuairim. Tá an riosca a bhaineann le gan míráiteas ábhartha ó chalaóis a bhrath níos airde ná ó earráid mar go bhféadfadh claonpháirteachas, brionnú, easnaimh d'aon turas, mífhaisnéis nó sárú ar rialú inmheánach a bheith i gceist le calaóis.
- Faighim tuiscint ar rialú inmheánach atá ábhartha don iniúchadh d'fhonn nósanna imeachta iniúchta a leagan amach atá ábhartha sna cúinsí atá i gceist, ach ní chun críocha tuairim a thabhairt ar éifeachtacht na rialuithe inmheánacha.
- Déanaim measúnú ar ábharthacht na mbeartas cuntasáíochta agus a réasúnach is atá meastacháin chuntasáíochta agus nochtuithe bainteacha.
- Socraím chomh oiriúnach is atá sé úsáid a bhaint as an mbonn cuntasáíochta gnóthas leantach agus, bunaithe ar an bhfianaise iniúcháireachta a dtagaim air, cibé an bhfuil neamhchinnteacht ábhartha ann maidir le himeachtaí nó coinníollacha a chaithfeadh amhras suntasach ar chumas Údarás na Gaeltachta leanúint mar ghnóthas leantach. Má shocraím go bhfuil mhíchinnnteacht ábhartha ann, éilítear orm aird a tharraingt i mo thuarascáil ar na nochtuithe bainteacha sna ráitis airgeadais nó, má tá nochtuithe den chineál sin neamhleordhóthanach, mo thuairim a leasú. Tá mo chonclúidí bunaithe ar an bhfianaise iniúcháireachta a dtángthas uirthi go dtí dáta mo thuarascála. D'fhéadfadh imeachtaí amach anseo stop a chur ar Údarás na Gaeltachta leanúint mar ghnóthas leantach.
- Déanaim measúnú ar an gcur i láthair, struchtúr agus ábhar na ráiteas airgeadais tríd is tríd lena n-áirítear na nochtuithe agus cibé an léiríonn na ráitis airgeadais na hidirbhearta agus na himeachtaí bunúsacha ar bhealach a thugann léiriú coir.

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

Tuairiscím trí eisceacht, más é mo thuairim,

- 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.
- 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 report by exception if, in my opinion,

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

Faisnéis eile seachas na ráitis airgeadais

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

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

Tuairisc ar nithe eile

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

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

- I 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

Statement of Income and Expenditure and Retained Revenue Reserves

don bhliain dar críoch 31 Nollaig 2023

for the year ended 31 December 2023

		2023	2022	
	Nótaí	€'000	€'000	
Ioncam:				Income:
Deontais an Oireachtais	2	35,689	34,779	Oireachtas Grants
Ioncam ó Chistí Eile	3	2,831	3,179	Income from Other Funds
Cíosanna ó Mhaoín ar Léas	4	4,561	4,409	Rents from Leased Property
Scéimeanna Fostaíochta agus Sóisialta	5(a)	17,033	17,363	Employment and Social Schemes
Tograí Eorpach Cómhainithe	5(b)	318	412	European Co Funded Projects
Ioncam Eile	6	4,055	3,602	Other Income
Farasbarr/(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí	7	473	4,338	Surplus/(Deficit) on Disposal of Assets and Investments
Aisíocaíochtaí Deontas		0	10	Grant Repayments
Maoiniú larchurtha Glan do Shochair Scoir	24(c)	26	(1,118)	Net Deferred Funding for Retirement Benefits
Iomlán an Ioncaim		64,986	66,974	Total Income
Caiteachas:				Expenditure:
Deontais a Íocadh	8	4,525	5,182	Grants Paid
Costais tógála ar mhaoín sheachtrach		0	372	Building costs of an external property
Caiteachas ar thogra tógála nach ndeachaigh ar aghaidh		0	662	Expenditure on a building project that didn't go ahead
Costais Riaracháin	9	8,526	8,585	Administration Costs
Cothabháil agus Bainistiú na Punainne Maoine	10	3,933	5,159	Maintenance and Management of Property Portfolio
Forbairt Teanga, Cultúir agus Pobail	11	11,066	9,209	Language, Culture and Community Development
Costas Iomlán na Sochar Scoir	24(a)	4,594	3,360	Total Retirement Benefits Costs
Scéimeanna Fostaíochta agus Sóisialta	5(a)	17,033	17,363	Employment and Social Schemes
Tograí Eorpacha	5(b)	406	446	European Funded Projects
Dímheas don bhliain		5,846	6,000	Depreciation for the year
Soláthar agus díscríobh infheistíochtaí		275	31	Provisions and write-offs of investments
Iomlán an Chaiteachais		56,204	56,369	Total Expenditure
Farasbarr/(Easnamh) don bhliain		8,782	10,605	Surplus/(Deficit) for the year
Iarmhéid an 1 Eanáir		622	399	Balance at 1 January
Aistriú ón /(chuig an) gCuntas Caipitil	19	(6,315)	(5,579)	Transfer from /(to) Capital Account
Fáltais ó dhíol infheistíochtaí Iníoctha chuig an Státchiste	19	(414)	(4,803)	Proceeds from sale of investments payable to the Exchequer
Iarmhéid an 31 Nollaig 2023		2,675	622	Balance at 31 December 2023

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

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

Is cuid de na Ráitis Airgeadais an Ráiteas Sreabhadh Airgid agus na 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.



Siobhán Ní Ghadhra
Cathaoirleach
17 Nollaig 2024



Sonya Uí Shíoda
Comhalta

Ráiteas ar Ioncam Cuimsitheach

Statement of Comprehensive Income

don bhliain dar críoch 31 Nollaig 2023 for the year ended 31 December 2023

		2023	2022	
	Nótaí	€'000	€'000	
(Easnamh)/Farasbarr don bhliain		8,782	10,605	(Deficit)/Surplus for year
Gnóthachan/(Caillteanas) Achtúireach ar Dhliteanais Sochar Scoir	24(b)	(328)	25,485	Actuarial Gain/(Loss) on Retirement Benefits Liabilities
Maoiniú larchurtha Sochar Scoir	24(b)	328	(25,485)	Deferred Retirement Benefits Funding
(Caillteanas)/Gnóthachan Aitheanta Iomlán don bhliain		8,782	10,605	Total Recognised (Loss)/Gain for the year

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

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


Siobhán Ní Ghadhra
Cathaoirleach
17 Nollaig 2024

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.


Sonya Uí Shíoda
Comhalta

Ráiteas Staid Airgeadais

Statement of Financial Position

ag 31 Nollaig 2023

as at 31 December 2023

		2023	2022	
	Nótaí	€'000	€'000	
Sócmhainní Dochta Inláimhsithe:				Tangible Fixed Assets:
Maoín, Gleásra agus Trealamh	14	100,220	91,461	Property, Plant and Equipment
Sócmhainní Dochta Airgeadais:				Financial Fixed Assets:
Infheistíochtaí (Sceideal 1)	15	17,387	17,636	Investments (Schedule 1)
Iomlán na Sócmhainní Dochta		117,607	109,097	Total Fixed Assets
Sócmhainní Reatha:				Current Assets:
Infháltais	16	2,442	2,939	Receivables
Airgead sa bhanc agus ar láimh		3,733	8,198	Cash in bank and on hand
		6,175	11,137	
Dlíteanais Reatha:				Current Liabilities:
Suimeanna iníochta	17	(2,471)	(7,312)	Payables
Rótharraingt Bhainc		0	0	Bank Overdraft
Ioncam larchurtha	18	(400)	(376)	Deferred Income
		(2,871)	(7,688)	
Sócmhainní /(Dlíteanais) Glana Reatha		3,304	3,449	Net Current Assets/(Liabilities)
Iomlán na Sócmhainní Lúide Dlíteanais Reatha roimh Sochar Scoir		120,911	112,546	Total Assets less Current Liabilities before Retirement Benefits
Maoiniú larchurtha do Shochair Scoir	24(b)	101,208	100,854	Deferred Retirement Benefits Funding
Dlíteanais Sochar Scoir	24(b)	(101,208)	(100,854)	Retirement Benefits Liabilities
		0	0	
Sócmhainní Iomlána Lúide Dlíteanais Reatha		120,911	112,546	Total Assets less Current Liabilities
Cuntais infhála: Suimeanna a bheidh dlíte tar éis bliana		49	46	Accounts Receivable: Amounts falling due after more than one year
Sócmhainní Glana		120,960	112,592	Net Assets
Maoinithe mar seo a leanas				Financed by
Cuntas Caipitil	19	118,285	111,970	Capital Account
Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coiméadta		2,675	622	Statement of Income and Expenditure and Retained Revenue Reserves
		120,960	112,592	

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:



Siobhán Ní Ghadhra
Cathaoirleach, 17 Nollaig 2024



Sonya Uí Shíoda
Comhalta

Ráiteas Sreabhadh Airgid
Statement of Cash Flows

don bhliain dar críoch 31 Nollaig 2023for the year ended 31 December 2023

	2023	2022	
	€'000	€'000	
Sreabhadh Airgid Glan ó Ghníomhaíochtaí Oibriúcháin			Net cash flows from Operating Activities
Farasbarr/(Easnamh) don bhliain	8,782	10,605	Surplus/(Deficit) for the year
Dímheas agus Lagú Sócmhainní Dochta	5,846	6,000	Depreciation and impairment of Fixed Assets
Caiteachas Caipitlithe	(739)	(352)	Expenditure Capitalised
Laghduithe/(Méaduithe) in Infháiltais	497	(5)	Decrease/(Increase) in Receivables
Méaduithe/(Laghduithe) i Suimeanna Iníoctha	(4,841)	5,456	Increase/(Decrease) in Payables
Laghduithe/(Méaduithe) in Infháiltais	(3)	1	Decrease/(Increase) in Receivables:
suimeanna a bheidh dlite tar éis bliana			amounts falling due after more than one year
Ioncam Iarchurtha	24	(1,281)	Deferred income
Soláthairtí agus díscríobh infheistíochtaí	275	31	Provisions and write-offs of investments
Costais tógála ar mhaoin sheachtrach	0	372	Building costs of an external property
Caiteachas ar thogra tógála nach ndeachaigh ar aghaidh	0	662	Expenditure on a building project that didn't go ahead
(Farasbarr)/Easnamh ar Dhíol Sócmhainní agus Infheistíochtaí	(473)	(4,338)	(Surplus)/Deficit on Sale of Assets and Investments
Glan-Insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin	9,368	17,151	Net Cash Inflow from Operating Activities
Sreabhadh Airgid ó Ghníomhaíochtaí Infheistithe			Cash Flow from Investing Activities
Íocaíochtaí le Sócmhainní Dochta a fháil	(13,868)	(10,169)	Payments to acquire Fixed Assets
Íocaíochtaí le Infheistíochtaí a fháil	(260)	(975)	Payments to acquire Investments
Fáltais ó Shócmhainní Dochta agus Infheistíochtaí a Dhiúscairt	295	708	Receipts from the Disposal of Fixed Assets and Investments
Glancaiteachas Caipitil	(13,833)	(10,436)	Net Capital Expenditure
Méaduithe/(laghduithe) glan in Airgead agus Coibhéisí Airgid	(4,465)	6,715	Net increase/(decrease) in Cash and Cash Equivalents
Airgead agus Coibhéisí Airgid an 1 Eanáir	8,198	1,483	Cash and Cash Equivalents at 1 January
Airgead agus Coibhéisí Airgid an 31 Nollaig	3,733	8,198	Cash and Cash Equivalents at 31 December

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

Arna shiniú ag:

Siobhán Ní Ghadhra
Cathaoirleach
17 Nollaig 2024

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

Sonya Uí Shíoda

Comhalta

Nótaí a ghabhann leis na Ráitis Airgeadais

Notes to the Financial Statements

1. Polasaithe Cuntasaíochta

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

(a) Eolas Ginearálta

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

(b) Ráiteas Comhlíontachta

Ullmhaíodh ráitis airgeadais Údarás na Gaeltachta don bhliain dár críoch 31 Nollaig 2023 de réir FRS102, an caighdeán tuairiscithe airgeadais atá infheidhmithe sa Bhreatain agus in Éirinn, eisithe ag an gComhairle Tuairiscithe Cuntasaíochta (FRC).

(c) Bunús Cuntasaíochta

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

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

Comhairítear na nithe seo ar bhonn fáltas airgid thirim.

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 2023 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).

(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) Deontais Iníochta

Comhairítear na nithe seo ar bhonn íocaíochtaí airgid thirim.

(f) Sochair Fostaithe

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

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

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

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

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

Sochair Ghearrthéarmacha

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

(g) Sócmhainní Dochta

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

(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.

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.

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

Áirítear talamh ar bhonn costais.

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

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

Is mar seo a leanas atá na rátaí dímheasa :

Maoín	4% sa bhliain
Áiseanna Tionsclaíocha	3% sa bhliain
Innealra, Trosacán, agus Trealamh Oifige	10% go 25% sa bhliain
Feithiclí Mótair	20% sa bhliain
Innealra agus Trealamh ar Léas	20% sa bhliain

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

(h) Socmhainní Airgeadais Infheistíochtaí Luaite

Níl aon infheistíochtaí luaite ag Údarás na Gaeltachta.

Sócmhainní Airgeadais Eile

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

De réir na hachóimre i Sceideal 1, tá ceithre fhochuideachta faoi úinéireacht an Údaráis.

Níl ráitis airgeadais chomhdhlúite ullmhaithe ag an mBord. Tá leas bainte aige as an díolúine atá ar fáil faoi Alt 9 de FRS 102

(i) Léasanna

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

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).

(h) Financial Assets Quoted Investments

Údarás na Gaeltachta does not hold Quoted Investments.

Other Financial Assets

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

As outlined in Schedule 1, four subsidiary companies are under Údarás ownership.

The Board has not prepared consolidated financial statements. It has availed of the exemption available under Section 9 of FRS 102.

(i) Leases

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

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

(j) Caipiteal

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

(l) Infháiltais

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

(m) Breithiúnais Cuntasaíochta Chriticiúla agus Meastacháin

In ullmhú na ráiteas airgeadais ní mór don bhainistíocht breithiúnais, meastacháin agus bunthuiscint a dhéanamh a mbíonn tionchar acu ar na suimeanna a thuairiscítear do shócmhainní agus dliteanais ag an dáta tuairiscithe 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 iarbhrí difriúil ó na meastacháin seo. Bhí an tionchar ba mhó ag na breithiúnais seo a leanas ar na suimeanna a aithnítear sna ráitis airgeadais.

Infheistíochtaí

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

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.

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.

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

Lagú Sócmhainní Docta

Déantar athbhreithniú ar shócmhainní atá faoi réir amúchadh i leith lagú aon uair a aithnítear go bhféadfaidh sé nach bhfuil an tsuim ghlanluacha in-aisghabhála. Aithnítear caillteanas lagaithe de bhun na suime a sháraíonn suim ghlanluacha na sócmhainne a suim in-aisghabhála. Is í an tsuim in-aisghabhála an luach is airde de luach cóir sócmhainne lúide an costas lena dhíol agus den luach úsáide. Chun measúnú a dhéanamh ar lagú, cuirtear sócmhainní i ngrúpaí ag an leibhéal is ísle ag a bhfuil sreabhadh airgid aitheanta ar leithligh (aonaid giniúna airgid). Déantar athbhreithniú ag gach dáta tuairiscithe ar shócmhainní neamhairgeadais a bhí faoi réir lagú i leith na féidearthachta go n-aisiompáítear 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 docta agus, go háirithe, ar shaol úsáideach eacnamaíoch agus luach iarmharach na bhfeisteas agus daingneán agus cinneadh go bhfuil ré na sócmhainní agus na luachanna iarmharacha i gceart.

Soláthairtí:

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

Dualgas Sochair Scoir:

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

Nithe a chuirfeadh as don bhuntuiscint:

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

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

Provisions

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

Retirement Benefit Obligation

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

These assumptions can be affected by:

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

	2023	2022	
	€'000	€'000	
2. Deontais an Oireachtais			2. Oireachtas Grants
Soláthraítear Deontais an Oireachtais faoi Alt 22 d'Acht Údarás na Gaeltachta, 1979 a leasaíodh le hAlt 2 d'Acht Údarás na Gaeltachta (Leasú), 1993.			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.
Tá na Deontais Oireachtais a sholáthraíonn an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Sport agus Meán (Vóta 33 fo-mhír C6, fo-mhír C7 agus fo-mhír C8) comhdhéanta de:			Oireachtas Grants provided by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (Vote 33 Subhead C6, Subhead C7 and Subhead C8), comprise:
Gníomhaíochtaí Reatha*	14,485	13,300	Current Activities*
Cláir Forbartha Reatha (Nóta 11)	6,750	6,025	Current Development Programmes (Note 11)
Caiteachas Caipitil agus Deontais do Thionscail	14,454	15,454	Capital Expenditure and Grants to Industry
Iomlán na nDeontas Oireachtais	35,689	34,779	Total Oireachtas Grants

*Luaítear an deontas i leith caiteachas Gníomhaíochtaí Reatha de €14.485m (€13.3m-2022) glan ó ranníocaíochtaí i leith sochair scoir fostaithe faoin Scéim Aonair arb ionann iad ina n-iomláine agus €114k (€86k – 2022). Tá an méid seo a cuireadh ar ais chuig an Roinn Caiteachais Phoiblí agus Athchóirithe.

*The grant for Current Activities of €14.485m (€13.3m-2022) is stated net of Single Pension Scheme employee retirement benefit contributions totalling €114k. (€86k-2022) This amount is remitted to the Minister for Public Expenditure, National Development Plan Delivery and Reform

	2023	2022	
	€'000	€'000	
3. Ioncam ó Chistí Eile			3. Income from Other Funds
Cláir RTI agus T&F Cómhaoinithe ag an AE & an Státchiste (faighte ó Fhiontraíocht Éireann)	1,038	1,153	EU & Exchequer Co-funded RTI and R&D Programmes (received from Enterprise Ireland)
Fáltas ó Chiste John Conor Magee i leith Traenáil Printíseach	13	12	Receipt from the John Conor Magee Fund in aid of Apprenticeship Training.
Deontais ón gCiste um Athghiniúint agus Forbairt Tuaithe i leith caiteachas ar fhoirgnimh.	1,749	1,177	Grants from the Rural Regeneration and Development Fund (RRDF) in respect of expenditure on buildings.
Deontas ón gCiste um Athghiniúint agus Forbairt Tuaithe i leith cuir i bhfeidhm Pléan Forbartha Tasc Fhórsa Uíbh Ráthaigh	31	40	Grant from the Rural Regeneration and Development Fund (RRDF) in respect of implementation of the Taskforce Development Plan in gaeltacht Uíbh Ráthaigh
Coiste Coinnithe Fiontair	0	400	Sustaining Enterprise Fund
Ciste na Mol Nascatha	0	297	Connected Hubs Fund
Fáilte Éireann – Tógraí Turasóireachta	0	60	Fáilte Éireann – Tourism Projects
Scéim Athnuachana Bailte agus Sráidbhailte	0	40	Town and Village Renewal Scheme
Fáltais ó Chistí Eile	2,831	3,179	Receipts from Other Funds

	2023	2022	
	€'000	€'000	
4. Cíosanna ó Mhaoín ar Léas			4. Rents from Leased Property
Cíos iomlán infhaighte ó chliantchomhlachtaí	4,561	4,409	Gross rents receivable from client companies.

Tá fóirdheontais chíosa de €303,069 (€338,948 – 2022) san áireamh i nDeontais a Íocadh (Nóta 8).

Rent subsidy grants amounting to €303,069 (€338,948 – 2022) are included in grants paid to client companies (Note 8).

5. (a) Scéimeanna Fostaíochta agus Sóisialta

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

I rith na bliana bhí 49 Scéim á reáchtáil ar an meán agus 1,223 fostaithe orthu (2022-49 Scéim agus 1,239 fostaithe orthu).

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 1,223 people (2022 – 49 Schemes employing 1,239 people).

	2023	2022	
	€'000	€'000	
Ioncam ó na scéimeanna:			Income from the schemes:
Scéimeanna Fostaíochta Pobail	6,722	6,250	Community Employment Schemes
An Scéim Tionscnamh Jabanna	503	657	Job Initiative Scheme
Scéimeanna Sóisialta Tuaithe	7,929	7,751	Rural Social Scheme
Clár Tús	1,879	2,705	Tús Programme
	17,033	17,363	
Caiteachas ar na scéimeanna:			Expenditure on the schemes:
Scéimeanna Fostaíochta Pobail	6,709	6,333	Community Employment Schemes
An Scéim Tionscnamh Jabanna	516	574	Job Initiative Scheme
Scéimeanna Sóisialta Tuaithe	7,929	7,751	Rural Social Scheme
Clár Tús	1,879	2,705	Tús Programme
	17,033	17,363	

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, clár Horizon 2020 agus Horizon Europe de chuid an Aontais Eorpaigh.

5. (b) European Co-Funded Projects

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

	2023	2022	
	€'000	€'000	
Ioncam ó na Tograí:			Income from the projects :
Atlantic Area	10	128	Atlantic Area
Horizon 2020	5	7	Horizon 2020
Interreg NPA	102	229	Interreg NPA
Interreg North West Europe	75	46	Interreg North West Europe
Horizon Europe	41	2	Horizon Europe
Eile	85	0	Other
	318	412	

	2023	2022	
	€'000	€'000	
Caiteachas ar na tograí:			Expenditure on the projects:
Atlantic Area	51	109	Atlantic Area
H2020	88	76	H2020
Interreg NPA	138	229	Interreg NPA
Interreg North West Eurpoe	0	30	Interreg North West Eurpoe
Horizon Europe	41	2	Horizon Europe
Eile	88	0	Other
	406	446	

	2023	2022	
	€'000	€'000	
6. Ioncam Eile			6. Other Income
Díbhinní a Fuarthas	47	128	Dividends received
Táillí a Tuilleadh	5	10	Fees Earned
Campaí Samhraidh	308	310	Summer Camps
Pleanáil Teanga	3,569	2,871	Language Planning
Clár Tacaíochta Breise – Seirbhísí Luathoidreachais	0	0	Early-years Support Programme
Clár Tacaíochta na nEalaín don Óige	0	85	Youth Arts Support Programme
Eile	126	198	Other
Iomlán Ioncaim Eile	4,055	3,602	Total Other Income

In 2023, fuair an tÚdarás deontas de €307,692 ó Vóta 33, Turasóireachta, Cultúr, Ealaíon, Gaeltachta, Spóirt agus Meán chun Campaí Samhraidh a mhaoiniú.

In 2023, Údarás received a grant of €307,692 from Vote 33, Tourism, Culture, Arts, Gaeltacht, Sport and Media to fund Summer Camps.

	2023	2022	
	€'000	€'000	
7. Farasbarr/(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí			7. Surplus/(Deficit) on the Disposal of Assets and Investments
Sócmhainní	59	123	Assets
Infheistíochtaí	414	4,215	Investments
	473	4,338	

	2023	2022	
	€'000	€'000	
8. Deontais a Íocadh			8. Grants Paid
Sócmhainní Dochta	1,188	941	Fixed Assets
Fóirdheontais Chíosa	303	339	Rent Subsidies
Fostaíocht	411	760	Employment
Oiliúint	1,803	1,643	Training
Taighde agus Forbairt	626	963	Research and Development
Eile	194	536	Other
Iomlán Deontas a Íocadh	4,525	5,182	Total Grants Paid

	2023	2022	
	€'000	€'000	
9. Costais Riaracháin			9. Administration Costs
Táillí agus Costais Chomhaltaí an Údaráis	72	133	Údarás Members Fees and Expenses
Tuarastail	6,414	6,312	Salaries
Taisteal Intíre-Fostaithe	235	208	Domestic Travel-Employees
Taisteal Thar Lear-Fostaithe	39	32	Foreign Travel-Employees
Cíos, rátaí, solas, teas agus cothabháil oifige	481	359	Rent, rates, light, heat and office maintenance
Costais Ghinearálta Oifige	911	1,128	General Office Expenses
Suirbhéanna agus Seirbhísí Teicniúla	180	210	Surveys and Technical Services
Fógraíocht agus Bolscaireacht	128	137	Advertising and Publicity
Táille Iniúchta	66	66	Audit Fee
	8,526	8,585	

	2023	2022	
	€'000	€'000	
10. Cothabháil agus Bainistiú na Punainne Maoine			10. Maintenance and Management of Property Portfolio
Tuarastail	1,046	1,013	Salaries
Costais Taistil agus Feithiclí	36	40	Travel and Motor Expenses
Caiteachas Díreach ar Chothabháil	3,201	4,034	Direct Maintenance Expenditure
Costais dhíreacha na Rannóige Maoine agus Innealtóireachta	20	11	Direct costs of Property and Engineering Division
Soláthar do Dhrochfhiacha	369	413	Bad Debts Provision
	4,672	5,511	
Lúide Costais Riaracháin a bhaineann le Caiteachas ar Shócmhainní Dochta (Nóta 12)	(739)	(352)	Less Administration Costs relating to expenditure on Fixed Assets (Note 12)
	3,933	5,159	

	2023	2022	
	€'000	€'000	
11. Forbairt Teanga, Cultúir agus Pobail			11. Language, Culture and Community Development
Forbairt Teanga	5,960	4,531	Language Development
Costais Forbartha Pobail	1,388	1,338	Community Development Costs
Deontais Reáchtála do Chomharchumainn	3,555	3,185	Administration Grants for Co-Operatives
Tionscadail Forbartha Pobail	163	155	Community Development Projects
	11,066	9,209	

Cuirtear an Deontas Oireachtais “Cláir Forbartha Reatha” (Vóta C.7) ar fáil ar an gcoinníoll daingean go n-úsáidtear é chun caiteachas ar fhorbairt teanga, cultúir agus pobail amháin a mhaoiniú (féach Nóta 2 thuas).

12. Costais Riaracháin Chaipitlithe

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

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

12. Administration Costs Capitalised

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

13. Drochfhiacha

Díscriobhadh drochfhiacha de €65,070 sa bhliain 2023 (€15,797 sa bhliain 2022).

13. Bad Debts

Bad debts of €65,070 were written off in 2023 (€15,797 in 2022).

14. Maoin, Gléasra agus Trealamh 2023					14. Property, Plant and Equipment 2023
	Maoin agus Áiseanna Eile	Oibreacha Caipitil Idir Lámha	Sócmhainní Dochta Eile	Iomlán	
	Property and Other Facilities	Capital Work in Progress	Other Fixed Assets	Total	
	€'000	€'000	€'000	€'000	
Costas					Cost
Ar 1 Eanáir	258,069	22,278	6,992	287,339	At 1 January
Breiseanna	0	14,606	1	14,607	Additions
Oibreacha críochnaithe i rith 2023	5,317	(5,317)	-	0	Work completed during 2023
Diúscairtí	(5)	-	0	(5)	Disposals
Ar 31 Nollaig 2023	263,381	31,567	6,993	301,941	At 31 December 2023
Dímheas					Depreciation
Ar 1 Eanáir	189,122	0	6,756	195,878	At 1 January
Soláthar don bhliain	5,701	0	142	5,843	Charge for Year
Diúscairtí	0	0	0	0	Disposals
Ar 31 Nollaig 2023	194,823	0	6,898	201,721	At 31 December 2023
Glanluach de réir na Leabhar					Net Book Value
Ar 31 Nollaig 2023	68,558	31,567	95	100,220	At 31 December 2023
Ar 1 Eanáir 2023	68,947	22,278	236	91,461	At 1 January 2023

San áireamh i Maoin, Gléasra agus Trealamh tá:	€'000	Additions to Property, Plant and Equipment comprise:	€'000
Éadail Maoine, Gleásra agus Trealaímh	13,868	Property, Plant and Equipment Acquisition	13,868
Caiteachas Caipitlithe	739	Expenditure Capitalised	739
	14,607		14,607

14. Maoín, Gléasra agus Trealamh 2022					14. Property, Plant and Equipment 2022
	Maoín agus Áiseanna Eile	Oibreacha Caipitil Idir Lámha	Sócmhainní Dochta Eile	Iomlán	
	Property and Other Facilities	Capital Work in Progress	Other Fixed Assets	Total	
	€'000	€'000	€'000	€'000	
Costas					Cost
Ar 1 Eanáir	256,255	14,847	7,080	278,182	At 1 January
Breiseanna	0	10,423	99	10,522	Additions
Oibreacha críochnaithe i rith 2022	1,958	(1,958)	-	0	Work completed during 2022
Costais tógála ar mhaoín sheachtrach	-	(372)	-	(372)	Building costs of an external property
Caiteachas ar thogra tógála nach ndeachaigh ar aghaidh*	-	(662)	-	(662)	Expenditure on a building project that didn't go ahead*
Díúscairtí	(144)	-	(187)	(331)	Disposals
Ar 31 Nollaig 2022	258,069	22,278	6,992	287,339	At 31 December 2022
Dímheas					Depreciation
Ar 1 Eanáir	183,507	0	6,700	190,207	At 1 January
Soláthar don bhliain	5,759	0	241	6,000	Charge for Year
Díúscairtí	(144)	0	(185)	(329)	Disposals
Ar 31 Nollaig 2022	189,122	0	6,756	195,878	At 31 December 2022
Glanluach de réir na Leabhar					Net Book Value
Ar 31 Nollaig 2022	68,947	22,278	236	91,461	At 31 December 2022
Ar 1 Eanáir 2022	72,748	14,847	380	87,975	At 1 January 2022

San áireamh i Maoín, Gléasra agus Trealamh tá:	€'000	Additions to Property, Plant and Equipment comprise:	€'000
Éadail Maoine, Gleásra agus Trealamh	10,169	Property, Plant and Equipment Acquisition	10,169
Caiteachas Caipitlithe	353	Expenditure Capitalised	353
	10,522		10,522

*Caiteachas ar thogra tógála nach ndeachaigh ar aghaidh

In 2019, cheadaigh an Roinn Forbartha Tuaithe agus Pobail maoiniú €415,000 faoi chlár CAFT chun plean forbartha gnó a fhorbairt do thionscadal i nGaeltacht Chiarraí.

Tabhaíodh caiteachas iomlán €661,838 (CBL san áireamh) ar an tionscadal in 2020/2021 agus aithníodh é mar obair idir lámha sa mhórléabhar conarthaí ar an mbonn go dtiocfadh tionscadal innharthana chun cinn.

Aithníodh an t-ioncam deontais i Ráiteas loncaim agus Caiteachais 2020.

Ar chríochnú an phlean gnó, rinneadh dhá iarratas ar mhaoiniú chun ionad léirmhíthe turasóireachta agus mol digiteach araon a fhorbairt in 2022.

Ar an drochuair, níor éirigh leis an dá iarratas agus cinneadh ar an mbonn sin gur cheart na costais a tabhaíodh i mórléabhar na gconarthaí, €661,838, a dhíscríobh chuig an gcontas loncaim agus Caiteachais. Is glan chostas €246,838 a bhí i gceist nuair a áirítear an cabhair deontais a aithníodh in 2020.

Tá an tÚdarás go fóill ag fiosrú deiseanna chun togra innharthana a fhorbairt don suíomh ach tá na pleananna seo ag céim luath forbartha.

*Expenditure on building project that did not go ahead.

In 2019 funding of €415,000 was approved by the Department of Rural and Community Development under the RRDF programme to develop a business development plan for a project in the Kerry Gaeltacht.

Total expenditure of €661,838 (inclusive of VAT) was incurred on the project in 2020/2021 and recognised as work in progress in the contracts ledger on the basis that a viable project would emerge.

The grant income was recognised in the 2020 Income and Expenditure Statement.

On completion of the business plan two applications for funding were submitted to develop both a tourism interpretation centre and digital hub in 2022 on the basis that a viable project would emerge.

Unfortunately, both applications were unsuccessful and on that basis it was decided that the costs incurred in the contracts ledger, €661,838, should be written off to the Income & Expenditure account. The total cost, net of the grant aid recognised in 2020 was €246,838

Údarás continues to explore opportunities to develop a viable project for the location but these plans are at an early stage of development.

	2023	2022	
	€'000	€'000	
15. Sócmhainní Dochta Inláimhsithe			15. Financial Fixed Assets
Níl aon infheistíochtaí i scaireanna luaite ag Údarás na Gaeltachta.			Údarás na Gaeltachta does not hold any investments in quoted shares.
Costas			Cost
Ar 1 Eanáir	17,804	17,982	At 1 January
Breiseanna	260	975	Acquisitions
Diúscairtí	(484)	(1,153)	Disposals
Ar 31 Nollaig (Tá liosta de na hinfeistíochtaí coiméadta ag costas i Sceideal 1 de na cuntais)	17,580	17,804	At 31 December (Schedule 1 to the accounts lists investments held at cost)
Soláthar i gcomhair Athluachála			Provision for Revaluation
Ar 1 Eanáir	168	117	At 1 January
Soláthar don bhliain	275	31	Charge for year
Diúscairtí	(250)	20	Disposals
Ar 31 Nollaig *	193	168	At 31 December *
Glanluach de réir na Leabhar ar 31 Nollaig**	17,387	17,636	Net Book Value at 31 December **
Ar 1 Eanáir	17,636	17,865	At 1 January

* Tá an glan-soláthar comhdhéanta d'athluacháil dhearfach de €8,548,183 agus díluacháil de €8,741,475.

* The net provision is made up of a positive revaluation of €8,548,183 and a devaluation of €8,741,475.

**Tá 59 Infheistíochta luacháilte ag costas lúide bearnú. Tá 5 infheistíochta luacháilte go cóir. Sé luach iomlán an 59 infheistíocht ná €8.62m agus luach iomlán an 5 infheistíocht ná €8.77m.

**59 investments are valued at cost less impairment. 5 investments have been fair valued. The total value of the 59 investments is €8.62m and the total value of the 5 investments is €8.77m.

	2023	2022	
16. Infháiltais	€'000	€'000	16. Receivables
Suimeanna a bheidh dlite taobh istigh d'aon bhliain			Amounts falling due within 1 year
Féichiúnaithe agus Réamhíocaíochtaí	2,055	2,322	Accounts Receivable and Prepayments
Fochuideachtaí	79	80	Subsidiary Companies
Scéimeanna Fostaíochta agus Sóisialta	0	0	Employment and Social Schemes
Tograí Eorapacha	308	537	European Co Funded Projects
	2,442	2,939	

	2023	2022	
17. Infócaíochtaí	€'000	€'000	17. Payables
Suimeanna a bheidh dlite taobh istigh d'aon bhliain			Amounts falling due within 1 year
Creidiúnaithe agus Costais Fhabhráithe	2,325	2,442	Accounts Payable and Accruals
Fáltais ó dhíol infheistíochtaí Iníoctha chuig an Státhchiste*	0	4,803	Proceeds from sale of investments payable to the Exchequer*
Fochuideachtaí	0	0	Subsidiary Companies
Scéimeanna Fostaíochta agus Sóisialta	146	67	Employment and Social Schemes
	2,471	7,312	

*Níor choimeád Údarás na Gaeltachta íocaíochtaí a fuarthas i leith dhá infheistíocht a díoladh in 2022 agus rinneadh aischur chuig an Státhchiste in 2023.

*Funds received from the sale of two investments in 2022 were not retained by Údarás na Gaeltachta and returned to the Exchequer in 2023.

	2023	2022	
18. Ioncam larchurtha	€'000	€'000	18. Deferred Income
Deontas ón gCiste um Athghiniúint agus Forbairt Tuaithe i leith caiteachas ar fhoirgnimh.	34	213	Grant from the Rural Regeneration and Development Fund (RRDF) in respect of expenditure on buildings.
Deontas ón gCiste um Athghiniúint agus Forbairt Tuaithe i leith cur i bhfeidhm Plean Forbartha Tasc Fhorsa Uíbh Ráthaigh.	0	31	Grant from the Rural Regeneration and Development Fund (RRDF) in respect of implementation of the Taskforce Development Plan for gaeltacht Uíbh Ráthaigh.
Horizon Europe – Tógra Empower US	134	104	Horizon Europe – Project Empower US
Togra St3er	232	0	St3er Project
Geopark	0	28	Geopark
	400	376	

		2023		2022	
19. Cuntas Caipitil		€'000		€'000	19. Capital Account
Fuilleach ar 1 Eanáir		111,970		106,390	Balance at 1 January
Aistriú ón gCuntas Oibriúcháin:					Transfer from the Operating Account:
An Ciste um Athghiniúint agus Forbairt Tuaithe	1,749		1,177		Rural Regeneration and Development Fund
Costais tógála ar maoín seachtrach	0		(1,034)		Building costs of an external property
Deontais Stáit a úsáideadh chun Caiteachas Caipitil a mhaoiniú	10,980		11,688		State Grants used to fund Capital Expenditure
Aistriú ón gCuntas Oibríoch i leith caiteachas caipitil áirithe	23		123		Transfer from Operating Account in respect of certain capital expenditure
Farasbarr /(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí	473		4,338		Surplus /(Deficit) on Disposals of Assets and Investments
Fáltais ó dhíol infheistíochtaí Iníoctha chuig an Státhiste*	0		(4,803)		Proceeds from sale of investments payable to the Exchequer*
Fáltais ó dhíol infheistíochtaí íoctha chuig an Státhiste	(414)		0		Proceeds from sale of investments paid to the Exchequer
Connected Hubs	0		297		Connected Hubs
Coiste Coinnithe Fiontair	0		200		Sustaining Enterprise Fund
Aistriú ó fháltais diúscairtí caipitil go caiteachas reatha	(375)		(375)		Transfer from the proceeds of Capital disposals to Current Expenditure
	12,436		11,611		
Dímheas ar Shócmhainní Dochta	(5,846)		(6,000)		Depreciation on Fixed Assets
Soláthar i gcomhair Athluachála Infheistíochtaí	(275)		(31)		Provision for Revaluation of Investments
		6,315		5,580	
Fuilleach ar 31 Nollaig		118,285		111,970	Balance at 31 December

* Féach nóta 17

* See note 17

20. Gealltanais

Caipiteal

€5.9milliún an luach a bhí ar ghealltanais Caiteachais Caipitil ar aghaidh ar 31 Nollaig 2023.

Deontais

Meastar go raibh luach €15.4 milliún ar íocaíochtaí ar aghaidh is dócha a eascroidh ó Ghealltanais Deontais ar 31 Nollaig 2023.

21. Dlíteanais Theagmhasacha

Bhí roinnt cásanna dlí idir lámha ar an 31 Nollaig 2023 ina raibh na cinntí deiridh éiginnte. Measann an tUdarás 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.

20. Commitments

Capital

Forward commitments on Capital Expenditure at 31 December 2023 amounted to €5.9m.

Grants

It is estimated that future payments likely to arise from Grant Commitments amounted to €15.4 million at 31 December 2023.

21. Contingent Liabilities

At 31st December 2023 there were a number of ongoing legal cases, whose ultimate outcomes were uncertain. An tUdarás 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. Comhaltaí Boird – Nochtadh Idirbhearta

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

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

Faomhadh deontais agus idirbhearta eile nua de €1,038,804 in iomlán in 2023 i dtaca le gnóthais a raibh baint ag comhaltaí den Údarás leo nó a raibh leas acu iontu go díreach nó go hindíreach a nocht siad ag cruinnithe. I measc na gcásanna a bhí ann bhí cinn a raibh comhaltaí den Údarás fostaithe acu nó ag sólathar seirbhíse dóibh. Chloígh na Comhaltaí sin agus an tÚdarás leis na treoirilínte ón Roinn Airgeadais i leith cásanna leasa pearsanta. I gcásanna a bhféadfadh coinbhleacht leasa a bheith ann, ní bhfuair Comhaltaí den Bhord cáipéisíocht bhoird i dtaca leis na hidirbhearta molta, agus níor ghlac na Comhaltaí sin páirt ná níor fhreastail siad ar aon phlé boird a bhain leis an ábhar.

23. Stádas Cánach

Forálann Alt 227 den Acht Comhdhlúite Cánacha, 1997 go bhfuil an tÚdarás díolmhaithe 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 chorpóraide le híoc air."

22. Board Members-Disclosure of Transactions

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

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

Grants and other transactions totalling €1,038,804 were approved in 2023 in respect of undertakings with which members of an tÚdarás were associated or in which they had a direct or indirect interest which they disclosed at meetings. Included were undertakings in which members of An tÚdarás were employed or to which they were providing a service. The Board Members and An tÚdarás complied with the Department of Finance guidelines covering situations of personal interest. In cases of potential conflict of interest, Board Members did not receive board documentation on the proposed transactions nor did those members participate in or attend any board discussions relating to the matter.

23. Taxation Status

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

24. Scéim Sochar Scoir			24. Retirement Benefits Scheme
(a) Anailís ar Chostas Iomlán na Sochar Scoir a muirearaithe ar Chaiteachas	2023	2022	(a) Analysis of Total Retirement Benefits Costs charged to Expenditure
	(€'000)	(€'000)	
Costas Seirbhíse Reatha	1,322	2,045	Current Service Cost
Ús ar Dhliteanais na Scéime um Shochair Scoir	3,616	1,639	Interest on Retirement Benefits Scheme Liabilities
Ranníocaíochtaí ó Fhostaithe-Gnáth Scéim Sochar Scoir	(230)	(238)	Employee Contributions-Ordinary Retirement Benefits Scheme
Ranníocaíochtaí ó Fhostaithe-Scéim Aonair Sochar Scoir	(114)	(86)	Employee Contributions – Single Retirement Benefits scheme
	4,594	3,360	
(b) Athrú i nGlan-Dlíteanas na Scéime um Shochair Scoir i rith na bliana airgeadais			(b) Movement in Net Retirement Benefits Liability during the financial year
Glan-Dlíteanas Shochair Scoir ag 1 Eanáir	(100,854)	(127,457)	Net Retirement Benefits Liability at 1 January
Costas Seirbhíse Reatha	(1,322)	(2,045)	Current Service Cost
Shochair Scoir a íocadh i rith na bliana	4,912	4,802	Retirement Benefits paid during the year
Athruithe sna buntuisicintí	(20)	29,536	Changes in assumptions
Ús ar Dhliteanais na Scéime Shochair Scoir	(3,616)	(1,639)	Interest on Retirement Benefits Scheme Liabilities
Gnóthachain/(caillteanais) ó thaithí	(308)	(4,051)	Experience gain/(loss)
Glan-Dlíteanas Shochair Scoir ag 31 Nollaig	(101,208)	(100,854)	Net Retirement Benefits Liability at 31 December

(c) Maoiniú Iarchurtha do Shochair Scoir

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

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

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

	2023	2022	
	(€'000)	(€'000)	
Maoiniú infhaighte i leith chostas shochair scoir na bliana reatha	4,938	3,684	Funding recoverable in respect of current year retirement benefits costs
Deontas Stáit a úsáideadh chun Pinsinéirí a íoc	(4,912)	(4,802)	State Grant applied to pay Pensioners
	26	(1,118)	

Ba í an tsócmhainn mhaoinithe iarchurtha do shochair scoir amháil ar 31 Nollaig 2023 ná €101 milliún (2022: €101 milliún).

(c) Deferred Funding for Retirement Benefits

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

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

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

The deferred funding asset for Retirement Benefits as at 31 December 2023 amounted to €101 million (2022: €101 million).

(d) Stair Oibleagáidí Sochar Sainithe**(d) History of Defined Benefit Obligations**

	2023	2022	2021	
Oibleagáidí sochar sainithe (€'000)	101,208	100,853	127,457	Defined benefit obligations (€'000)
(Gnóthachain)/Cailteanais ó thaithí Dhliteanais na Scéime (€'000)	308	4,051	1,842	Experience (Gains)/Losses on Scheme Liabilities (€'000)
Céatadán de luach láithreach Dhliteanais na Scéime	0.3%	4%	1.4%	Percentage of the present value of Scheme Liabilities
Ba é an cailteanas carnach achtúireach a aithníodh sa Ráiteas Ioncaim Chuimsithigh ná €14,024,000				The cumulative actuarial loss recognised in the Statement of Comprehensive Income amounted to €14,024,000

(e) Cur Síos Ginearálta ar an Scéim

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

Tá an luacháil a úsáidtear do nochtadh faisnéise FRS102 bunaithe ar luacháil iomlán achtúireach ag 31 Nollaig 2023

Ba iad na príomhbhoinn tuisceana achtúireacha ná:

(e) General Description of the Scheme

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

The valuation used for FRS 102 disclosures has been based on a full actuarial valuation at 31 December 2023

The principal actuarial assumptions were as follows:

Modh Luachála	2023	2022	Valuation Method
Ráta Lascaine	3.30%	3.65%	Discount Rate
Ráta Boilscithe	2.30%	2.65%	Inflation Rate
Ráta Ardaithe Tuarastail	3.80%	4.15%	Rate of Increase in Salaries
Méadú Pinsin – Scéim Aoisliúntais	3.30%	3.65%	Pension Increase – Superannuation scheme
Méadú Pinsin – Scéim Phinsin Aonair	2.30%	2.65%	Pension Increase-Single Pension Scheme

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

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

	2023	2022	
Ball d'aois 65 (Ionchas saoil reatha i mblianta)	23.3	23.3	Member age 65 (Current life expectancy in years)
Ball d'aois 45 (Ionchas saoil ag aois 65 i mblianta)	25.4	25.4	Member age 45 (Life expectancy at age 65 in years)

25. Luach Saothair

25. Remuneration

(a) Comhiomlánú Sochair Fostaithe	2023	2022	(a) Aggregate Employee Benefits
	(€'000)	(€'000)	
Sochair gearrthéarmacha foirne	6,719	6,612	Staff short-term benefits
PRSI Fostóra	741	713	Employer's PRSI
Costais sochar scoir	4,594	3,360	Retirement benefit costs
	12,054	10,685	

Is é an meánlíon daoine buan a d'fhostaigh an tÚdarás sa bhliain airgeadais ná 93 (2022 – 93)

The average number of permanent persons employed by an tÚdarás in the financial year was 93 (2022 – 93)

Ranníocaíocht Aoisliúntais Bhreise

I rith 2023 rinneadh asbhaintí €292,365 (2022 – €289,097) a bhain le pinsean ón bhfoireann agus íocadh an tsuim sin leis an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán.

Additional Superannuation Contributions

During 2023 €292,365 (2022 – €289,097) additional superannuation contributions were deducted from staff and paid over to the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.

	2023	2022	
(b) Sochair Ghearrthéarmacha	(€'000)	(€'000)	(b) Short-Term Benefits
Bunphá	6,719	6,612	Basic Pay
	6,719	6,612	

(c) Sochair um Fhoirceannadh

Ní raibh aon chaiteachas ag Údarás na Gaeltachta i leith sochair um fhoirceannadh in 2023

(c) Termination Benefits

Údarás na Gaeltachta had no expense in relation to termination benefits in 2023

(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 Réigiúnda, Forbairt Pobail agus Pleanáil Teanga. Is mar seo a leanas atá luach iomlán na sochar fostaithe don phearsanra bainistíochta bunriachtanach:

(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:

	2023	2022	
Tuarastal	563,115	503,785	Salary
	563,115	503,785	

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 dteidlíocht thar théarmaí na scéime sochar scoir seirbhíse poiblí.

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

(e) Tuarastal agus Sochair an Phríomhfheidhmeannaigh

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

	2023	2022	
	(€'000)	(€'000)	
Tuarastal PF*	154,234	109,422	CEO Salary*
	154,234	109,422	

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

(e) Chief Executive Officer Salary and Benefits

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

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

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

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

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

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

26. Idirbhearta le Páirtithe Gaolmhara

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

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		
	2023	2022	
	€	€	
Cíos a Fuarthas i leith Áitribh	87,360	85,933	Rents from Premises Received
Deontais a Íocadh	1,502,484	1,375,478	Grants Paid
Conarthaí i gcomhair Seirbhísí a fuarthas	138,222	159,635	Contracts for Services Received

	Comhchuideachtaí Associate Companies		
	2023	2022	
	€	€	
Cíos a Fuarthas i leith Áitribh	180,003	179,876	Rents from Premises Received
Deontais a Íocadh	65,177	6,250	Grants Paid
Conarthaí i gcomhair Seirbhísí a fuarthas	0	0	Contracts for Services Received

27. Figiúirí Comparáideachta

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

28. Imeachtaí tar éis an dáta tuarascála

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

Gnóthas leantach – Measann an Bord mar go gcuireann Údarás na Gaeltachta seirbhís phoiblí ar fáil atá maoinithe ag airgead atá curtha ar fáil ag an Státchiste tríd a máthair roinn, An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, go mba 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 02/05/2024.

27. Comparative Figures

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

28. Events after the reporting date

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

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

29. Approval of the financial statements

The financial statements were approved by the Board of Údarás na Gaeltachta on 02/05/2024.

Sceideal 1

Schedule 1

		Scaireanna/Shares Luach Ainmniúil/Nominal Value	
Ainm	Costas	Gnáthscaireanna	Scaireanna Tosaíochta
Name	Cost	Ordinary Shares	Preference Shares
	€	€	€
Fochuideachtaí atá faoi úinéireacht an Údarás Subsidiary companies under Údarás ownership			
1. Muintearas Teo	3	3	----
2. Ealaín (na Gaeltachta) Teo	2,158,013	2,153,375	----
3. MIDC Páirc na Mara CGA	150,000	150,000	----
4. Seirbhísí Forbartha Gnó CGA	135,000	135,000	----
Comhchuideachtaí ina bhfuil idir 20% agus 50% de na gnáthscaireanna ag an Údarás Associate companies in which An tÚdarás has between 20% and 50% of ordinary shares			
5. Eo Teo	31,744	31,744	----
6. Aerphort Idirnáisiúnta Dhún na nGall Teo	622,172	248,605	----
7. Chillchiaráin Éisc Teo	25,395	25,395	----
8. Studio Solas Teo	600,000	200,000	400,000
9. Bradán Beo Teo	249,964	225,000	----
10. Westire Technology Ltd	375,000	60	125,000
Cuideachtaí ina bhfuil níos lú ná 20% de na gnáthscaireanna ag an Údarás Companies in which An tÚdarás has less than 20% of ordinary shares			
11. Kerry Airport plc	31,743	20,155	----
12. Galf Corca Dhuibhne cpt	200,001	21,105	200,000
13. Cóin agus Abhlanna Éireannach Teo	250,000	50,000	200,000
14. Mara Beo Teo	63,487	63,487	----
15. Forbairt Eolaíocht Teo	97,500	8	60,000
16. Sláinte Eol Teo	300,000	11	250,000
17. Docdaingean Teo	50,000	210	----
18. Fiontar Bia Chonamara Teo	225,000	600	175,000
19. Mint Tek Ciorcaid Teo	60,000	114	60,000
20. Novelplast Ireland Ltd	425,000	143	300,000
21. Seirbhísí Cábla Teo	150,000	8	----
22. Cora Tine Teo	563,486	18,268	300,000
23. AmaTech Group Ltd	442,000	43,667	240,000
24. Sronna Teo	250,000	20	160,000
25. Foghlaim SDL Teo	50,000	50,000	----
Infheistíocht nach gnáthscaireanna iad Non-equity investments			
	10,074,551		9,387,200
An Costas Iomlán/Total Cost	17,580,059		

Is le Údarás na Gaeltachta 100% de na scaireanna i Muintearas Teo, Ealaín (na Gaeltachta) Teo, Seirbhísí Forbartha Gnó CGA agus MIDC Páirc na Mara CGA.

Is eagraíocht oideachasúil agus traenála pobail é Muintearas Teo. atá maoinithe chun oideachas, teanga agus cláir forbartha óige agus pobail a chur ar fáil sna Gaeltachtaí.

Is comhfhiontar idir Údarás na Gaeltachta agus an Comhairle Ealaíona é Ealaín (na Gaeltachta) Teo. Cuireann sé chun cinn forbairt na n-ealaín traidisiúnta agus comhaimseartha sa Ghaeltacht.

Corpraíodh Seirbhísí Forbartha Gnó CGA chun an athfhorbairt chuimsitheach atáthar a dhéanamh ar áis atá ann cheana féin i mBaile Bhúirne i nGaeltacht Mhúscraí a láimhseáil chun Mol Digiteach réigiúnach a sholáthar a thairgeann an raon iomlán de thacaíochtaí oiliúna agus forbartha gnó.

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

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

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

Ealaín (na Gaeltachta) Teo is a joint venture between Údarás na Gaeltachta and the Arts Council. It promotes the development of the contemporary and traditional arts in the Gaeltacht.

Seirbhísí Forbartha Gnó CGA was incorporated to undertake the extensive redevelopment of an existing facility in Baile Bhúirne in the Múscraí Gaeltacht to provide a regional Digital Hub offering the full range of business training and development supports.

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

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

Muintearas Teo			Muintearas Teo
	2023	2022	
	(€'000)	(€'000)	
Cuntas Brabúis agus Caillteanais			Profit and Loss Account
Ioncam	3,109	2,636	Income
Caiteachas	2,987	2,581	Expenditure
Farasbarr/(Easnamh)	122	55	Surplus/(Deficit)
Clár Comhardaithe			Balance Sheet
Sócmhainní Dochta	75	71	Fixed Assets
Sócmhainní Reatha	1,375	1,134	Current Assets
	1,450	1,205	
Dlíteannais Reatha	1,161	1,022	Current Liabilities
Dlíteannais Fád téarmacha	32	48	Long Term Liabilities
	1,193	1,070	
Sócmhainní Glana	257	135	Net Assets

Ealaín (na Gaeltachta) Teo			Ealaín (na Gaeltachta) Teo
	2023	2022	
	(€'000)	(€'000)	
Cuntas Brabúis agus Caillteanais			Profit and Loss Account
Ioncam	2,055	1,700	Income
Caiteachas	2,055	1,700	Expenditure
Farasbarr/(Easnamh)	0	0	Surplus/(Deficit)
Clár Comhardaithe			Balance Sheet
Sócmhainní Dochta	0	0	Fixed Assets
Sócmhainní Reatha	2,487	1,641	Current Assets
	2,487	1,641	
Dliteannais Reatha	2,459	1,613	Current Liabilities
Dliteannais Fád téarmacha	0	0	Long Term Liabilities
	2,459	1,613	
Sócmhainní Glana	28	28	Net Assets

Aguisín don Tuarascáil Bhliantúil 2023

Appendix to Annual Report 2023

Aguisín don Tuarascáil Bhliantúil 2023 88

Appendix to Annual Report 2023

Tábla 1	90
Table 1	

Fostaíocht iomlán i gcliaint a fuair cúnamh
Total employment in assisted clients

Tábla 2	91
Table 2	

Cúnamh a ceadaíodh i rith 2023
Assistance approved during 2023

Tábla 3A	92
Table 3A	

Cuideachtaí le hinfheistíocht scaireanna ó Údarás na Gaeltachta i bhfeidhm sa Ghaeltacht ag deireadh 2023
Companies operating in the Gaeltacht with share investments from Údarás na Gaeltachta at end of 2023

Tábla 3B	95
Table 3B	

Infheistíocht i scaireanna a rinne an tÚdarás i gcuideachtaí i rith 2023
Share investments made by an tÚdarás in companies during 2023

Tábla 4	96
Table 4	

Tionscail eile ar íocadh deontas leo in 2023
Other enterprises which received grants in 2023

Tábla 5 (i)	101
Table 5 (i)	

Deontais reáchtála íoctha le comharchumainn/ comhlachtaí pobalbhunaithe in 2023
Administration grants paid to community co-operatives/companies in 2023

Tábla 5 (i)	103
Table 5 (i)	

Deontais reáchtála íoctha le Tionscadail Forbartha Pobail Áitiúla in 2023
Administration grants paid to Local Community Development Projects in 2023

Tábla 1

Table 1

Fostaíocht iomlán i gcliain a fuair cúnamh

Total employment in assisted clients

Contae	Bliain dár críoch 31.12.2023	Bliain dár críoch 31.12.2022	Bliain dár críoch 31.12.2021
County	Year ended 31.12.2023	Year ended 31.12.2022	Year ended 31.12.2021
Dún na nGall	2,740	2,427	2,370
Maigh Eo	971	746	703
Gaillimh	3,617	3,222	3,276
An Mhí	238	213	198
Ciarraí	938	755	672
Corcaigh	758	695	711
Port Láirge	264	177	154
Iomlán	9,526*	8,235**	8,084

*Táthar ag tuairisciú na bhfigiúirí fostaíochta ag úsáid modheolaíochta atá molta ag an Roinn Fiontair, Trádála agus Fostaíochta.

Faoin modheolaíocht seo, rangáítear an fhostaíocht de réir dhá chatagóir: poist lánaimseartha agus eile.

** Is 9,490 post a bheadh i gceist ag úsáid an modheolaíochta nua.

*Employment figures are reported using the methodology approved by the Department of Enterprise, Trade and Employment.

In this methodology, employment figures are classed by two categories: full-time employment and other employment.

** 9,490 jobs would apply using the new methodology.

Tábla 2

Table 2

Cúnamh a ceadaíodh i rith 2023

Assistance approved during 2023

Contae	Líon Tionscadal	Scaireanna	Deontais Chaipitil	Deontais Fhostaíochta	Dentais Oiliúna	Deontais Eile	Fostaíocht Mheasta Bhreise
County	Number of Projects	Shares	Capital Grants	Employment Grants	Training Grants	Other Grants	Projected Extra Employment
		€	€	€	€	€	
Dún na nGall	49	250,000	368,978	428,000	236,085	473,704	67
Maigh Eo	20	150,000	14,000	64,000	114,300	275,920	13
Gaillimh	66	720,000	4,011,175	98,000	964,383	532,285	209
An Mhí	7	37,000	171,000	130,000	30,000	153,400	21
Ciarraí	17	-	7,752	64,000	128,800	128,016	22
Corcaigh	10	-	143,212	160,000	103,960	22,380	35
Port Láirge	4	-	-	-	165,000	38,370	-
Oideachas agus Oiliúint					2,069,478		
Fo-lomlán/Sub-Total	173	1,157,000	4,716,117	944,000	3,812,006	1,624,075	367
Pleanáil Teanga						3,240,000	
Mór lomlán/Total	173						367

Nóta

Oideachas agus Oiliúint: Tá na deontais ghinearálta aoideachais agus oiliúna á léiriú mar mhír ar leith toisc go mbaineann siad le contaetha éagsúla Gaeltachta.

Pleanáil Teanga: Tá na deontais maidir le pleanáil teanga arna léiriú mar mhír ar leith toisc go gcuireann An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán maoiniú ar fáil d’Údarás na Gaeltachta le cur ar a chumas an próiseas pleanála teanga a chur i bhfeidhm sa Ghaeltacht.

Note

Education and Training: General education and training grants are presented as a specific item as they relate to various Gaeltacht regions.

Language Planning: Language planning grants are being shown as a separate item as the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media provides Údarás na Gaeltachta with funding to enable it to implement the language planning process in the Gaeltacht.

Tábla 3A

Table 3A

Cuideachtaí le hinfheistíocht scaireanna ó Údarás na Gaeltachta i bhfeidhm sa Ghaeltacht ag deireadh 2023

Companies operating in the Gaeltacht with share investments from Údarás na Gaeltachta at end of 2023

Contae/Áit	Ainm	Táirge/Seirbhís	Deontas íoctha in 2023	Iomlán Deontais íoctha go 31.12.2023
County	Name	Product/Service	Grants paid in 2023	Total Grants Paid to 31.12.2023
Dún na nGall (16)				
	Aerphort Idirnáisiúnta Dhún na nGall Teo	Aerfort	0	913,009
	Arán Ard Teoranta	Báicéireacht	0	1,644,103
	Caisleán Óir Teo	Óstán agus Láthair Chultúrtha	0	5,714
	Cóin agus Abhlanna Éireannach Teo	Táirgí Bia	0	449,687
	Comhlucht Traenach na Gaeltachta Láir (2000) Teo	Turasóireacht Oidhreachta	0	212,825
	Cora Tine Teo.	Taighde/Forbairt Earraí Leictreacha	245,654	1,660,724
	Dríogairí Shliabh Liag CGA	Miondíol	0	18,072
	Dríoglann Thír Chonaill Teo.	Gnó Drioglainne	4,629	62,207
	Earagail Éisc Teo	Próiseáil Éisc	5,000	2,379,689
	Euroflex Teo	Táirgí Pacála	0	2,569,459
	Fáisc Miotail Éireann Teoranta	Déantús Páirteannad'Fheithiclí	210,035	1,504,313
	Nuvotem Teo	Transfhoirmitheoirí Toroidal	0	1,628,062
	Próiseáil (an Clochán Liath) Teo	Próiseáil Éisc	0	1,426,573
	Táirgí Snáithín Gloinne Teo	Báid Snáithín Gloine	0	157,819
	Togra Dhún Lúiche Teo	Ionad Turasóireachta	0	392,203
	Turasmara Dún na nGall Teo	Iompar ar Uisce	0	5,333
			465,318	15,029,792

Contae/Áit	Ainm	Táirge/Seirbhís	Deontas íoctha in 2023	Iomlán Deontais íoctha go 31.12.2023
County	Name	Product/Service	Grants paid in 2023	Total Grants Paid to 31.12.2023
Maigh Eo (7)				
	Drioglann Loch Measc Teoranta	Stilléireacht	0	45,805
	Foghlaím SDL Limited	Oiliúint Disléicse ar líne a sholáthar	3,268	3,268
	Forbairt Táirgí Iorras Teo	Taighde ar Eolaíocht/ Innealt.	0	24,900
	Idoman Teo.	Déantús Feistis Leighis	26,767	1,524,713
	Óstán Oileán Acla Teo	Óstán agus Láthair Chultúrtha	0	244,595
	Turasóireacht Iorrais Teo	Fiontar Turasóireachta	19,051	285,490
	Westire Technology Limited	Déantús Trealamh Solais	68,173	880,369
			117,259	3,009,140
Gaillimh (19)				
	Advance Science(Forbairt Eolaíochta Teo)	Déantús Táirgí Sláinte	40,817	222,513
	Aró Cumarsáid Teo	Trealamh Cumarsáide	25,000	949,808
	Bradán Beo Teoranta	Feirmeoireacht Éisc	0	0
	Chillchiaráin Éisc Teo	Próiseáil Éisc	65,177	875,106
	Ealaín (na Gaeltachta) Teo	Forbairt na nEalaíon	600,000	5,955,841
	Éirecomposites Teo	Táirgí Plaisteacha Ilchodacha	36,000	2,681,682
	Eo Teo.	Léiriú Clár Teilifíse	0	354,355
	Fiontar Bia Chonamara Teo	Déantús Táirgí Bia Eile	0	16,500
	Galf-Chúrsa Gaeltacht Chonamara Teo	Galfchúrsa	0	15,293
	Loch Eidneach Taighde & Forbartha Teo	Déantús Táirgí Sláinte	0	32,500
	Mint Tek Ciorcaid Teoranta	Seirbhís Teicneol. an Eolais	44,828	57,545
	Muintearas Teo	Tionscadal Oideachais/ Oiliúna	902,484	15,137,720
	Muirachmhainní Teo	Saothrú Éisc – Bradáin	0	1,291,138
	Oileán Mara Teo	Próiseáil Éisc	0	916,242
	Scannáin Beochán Teo	Scannán /Fiseán/Teilifís	0	156,669
	Sláinte Eol Teo	Déantús Deoch Bog/ Fíoruisce	0	15,871
	Sronna Teoranta	Forbairt Táirgí Bia & Forlíon Bia Sláinte	0	11,750
	Stiúideo Cuan Teoranta	Taifead Fuaime/Foilsith. Ceoil	0	22,973
	Stiúideo Telegael Teoranta	Gníomhaíocht Raidió/ Teilifíse	0	378,394
	Uachtar Ard Beoir Cuideachta Teoranta	Gnó Drioglainne	8,900	70,354
	Zoan Nuáil Teoranta	Déantús Táirgí Sláinte	0	2,500
			1,723,206	29,164,754

Contae/Áit	Ainm	Táirge/Seirbhís	Deontas íoctha in 2023	Iomlán Deontais íoctha go 31.12.2023
County	Name	Product/Service	Grants paid in 2023	Total Grants Paid to 31.12.2023
An Mhí (1)				
	Novelplast Teoranta	Ath-Chúrsáil	0	446,488
			0	446,488
Ciarraí (9)				
	Bádóirí an Bhlascaoid Teo	Seirbhís Fhartha (Oileáin)	0	4,707
	Comhlacht Forbartha Chill Rialaig Teo	Ealaín	0	136,615
	Feileastram Teo	Ionad Teanga/ Turasóireachta	0	44,217
	Forbairt na Dromada Teo	Fiontar Pobail	0	105,625
	Galf Corca Dhuibhne C.P.T.	Galfchúrsa	0	55,861
	Holden Teo	Earraí Leathair	379	128,475
	Lampaí an Daingean Teo	Potaireacht Cheardaíochta	0	806,189
	Mara Beo Teo	Ionad Mara	12,284	440,054
	Oidhreacht Chorca Dhuibhne Teo	Tionscadal Cultúrtha/ Staire	0	6,777
			12,663	1,728,520
Corcaigh (2)				
	Bia Ganbreise Teo	Déantús Táirgí Bia.	0	224,467
	Mara Chléire Teo	Saothrú Éisc – Cluasa Mara	0	30,000
			0	254,467
Móriomlán/Total			2,318,446	49,633,161

Tábla 3B

Table 3B

Infheistíocht i scaireanna a rinne an tÚdarás i gcuideachtaí i rith 2023

Share investments made by an tÚdarás in companies during 2023

Contae/Áit	Ainm	Táirge/Seirbhís	Infheistithe i rith 2023	Infheistíocht iomlán go 31.12.2023
County	Name	Product/Service	Invested during 2023	Total investment to 31.12.2023
Maigh Eo (1)				
	Foghlaim SDL Teo	Oiliúint Disléicse ar líne	50,000	50,000
			50,000	50,000
Gaillimh (2)				
	Seirbhísí Forbartha Gnó	Oideachas	85,000	135,000
	Uachtar Ard Beoir Cuideachta Teoranta	Stiléireacht	125,000	125,000
			210,000	260,000
Móriomlán/Total			260,000	310,000

Tábla 4

Table 4

Tionscail eile ar íocadh deontas leo in 2023

Other enterprises which received grants in 2023

Contae	Ainm	Táirge/Seirbhís	Deontais íoctha in 2023	Iomlán Deontais íoctha go 31.12.2023
County	Name	Product/Service	Grants paid in 2023	Total Grants Paid to 31.12.2023
Dún na nGall (48)				
	Aislann Chill Chártha CTR	Fiontar Eacnamaíochta & Cultúr	3,443	331,563
	An Dálach Mór Teoranta	Deantús tae Kombucha	10,968	10,968
	April Rose Murphy	Éadach	1,778	7,153
	Baoilleach Teoranta	Mion Dhrioglann	12,315	24,315
	Beachóga Dhún na nGall Teoranta	Déantús Táirgí Adhmaid	-1,116	94,267
	BeoBio Teo	Fiontar Mara	98,205	113,205
	Braon Nadúr Teoranta	Ionad Glampála	2,250	2,250
	Cairéil Mhic Giolla Teoranta	Coincréit Réamh-Mheasctha	72,818	75,318
	Cartlann Oidhreachta	Forbairt Pobail	671	
	Cindy Adamek	gnó seacláidí	602	602
	Cliabháin Cósta Teo.	Déantús Eangacha	6,103	415,042
	Coiste Amharclann Ghaoth Dobhair	Gníomh.Siamsaíoc/Turasóir/GB	7,500	102,500
	Coiste Éigse Sheáin Bháin Mhic Meanman	Fiontar Turasóireachta	3,431	58,689
	Coláiste Chara	GníomhaíochtaíTeanga Bhunaithe	700	700
	Comharchumann Thoraí Teo	Fiontar Pobail	73,224	533,740
	Comhlacht Cumarsáide An tSáile Teoranta	Gnó foilsitheoireachta	6,500	10,500
	Comhlacht Pobail Shliabh Liag CGA	Seirbhísí Turasóireachta	27,500	99,212
	Ed Devane	Déantús uirlisí ceoil agus ceardlanna oideachasúla	1,536	4,186
	Eolas na Mara Teo	Táirgí Feamna	51,886	175,923
	Feamainn An Chósta Thiar Teoranta	Fiontar Mara	7,017	122,826
	Forbairt Fhánada Teoranta	Turasóireachta	25,605	129,046
	Green Coffins Ireland Limited?	Cónraí	1,878	1,878
	Innealtóireacht PMC Teoranta	Déantús Táirgí Miotail/Inn	887	79,903
	Ionad Oiliúna an Earagail Teoranta	Ionad Oiliúna	4,786	36,536
	ISARI Teo	Bia Peataí	1,500	21,621
	John Reilly	Bialann	2,500	2,500
	Kennedy Bacon (comhlacht le bunú)	Déantús táirgí bagúin	2,988	5,084

Contae	Ainm	Táirge/Seirbhís	Deontais íoctha in 2023	Iomlán Deontais íoctha go 31.12.2023
County	Name	Product/Service	Grants paid in 2023	Total Grants Paid to 31.12.2023
	Kombucha Éireannach Teoranta	Déantús Deoch Bog/Fíoruisce	143,010	578,000
	Lárionad Acmhainní Nádurtha Teo	Traenáil & gairneoireacht	7,500	45,763
	McGinley Coach Travel Ltd	Comhlacht Taisteal	2,500	2,500
	Meitheal Mhiobhaigh CTR	Fiontar Pobail	7,343	132,977
	Miotalóireacht Ealaíne Teoranta	Cearda mhiotalóireachta	2,798	15,602
	Narosa Teoranta	Spóirt Mara	4,000	32,000
	North West Aluminium Slate Trim Ireland	Táirgí Miotail & Plaisteach	61,459	201,842
	Pangea Effect Teoranta	Comhairleoir.Teicneolaíocht /	52,000	52,000
	Rialuithe Mech & Elec Teoranta	Innealtóireacht	9,187	28,748
	Sarah Casey	Ranganna lóga	1,250	1,250
	Scioból na bhFear Ghaoth Dobhair	Gníomhaíocht Shóisialta	1,043	6,940
	Scioból na mBan	Gníomhaíochtaí Ceardaíochta	451	2,976
	Seán Mac Giolla Easpaig	Céarta agus Siopa Oibre	3,125	46,796
	Service Sells Customer Service Management	Gn.Ghnó Eile/Bainistiú Maoine	13,552	13,552
	Snáth Dún na nGall Teo	Sníomh agus Snáth	15,081	758,429
	Spoirt Uisce an Charraig Fhinn Teoranta	Spóirt Uisce	2,500	2,500
	Tá an Craic sna Cnoic Teoranta	Beor	26,898	26,898
	Teambase (Ireland) Limited	Táirgí Bogearraí	12,176	12,176
	The Seaweed Company Green Turtle Ltd.	Comhábhar Feamainne	499	499
	Tithe Beaga Teoranta	déantúsaíochta tithe modúlaire	8,000	8,000
	Walmek Security Innovations Teoranta	Déantús Glais	1,147	60,389
			802,992	4,489,363
Maigh Eo (14)				
	Aran Woollen Mills Unlimited Company	Woollen clothing	10,685	14,596
	Caoimhín Ó Ciaráin	Comhairle	1,625	1,625
	Comharchumann Forbartha Ionad Deirbhile Eachleim Teoranta	Forbairt Pobail	22,500	168,650
	Comhlacht Forbartha Áitiúil Acla Cuideachta Faoi Theorainn Ráthaíochta	Forbairt Pobail	1,086	225,964
	Diagnosis EC Teoranta	Bogearraí Diagnóisice Carranna	17,087	40,837
	Eachtraí Uisce Teo	Ionad Eachtraíochta	-7,537	
	Eco-Mova Teoranta	Innealtóireacht Éadrom	-9,558	0
	Fíor Uisce Thuar Mhic Éide Teo	Fíoruisce	5,624	262,880
	Geotreallús Dhúiche Sheoigeach & Lochanna an Iarthair	Forbairt/Fiontar Pobail	7,500	92,809
	Kaloo Wellness Ltd	Déantús Táirgí Sláinte	5,743	40,459
	Lennon Quarries Limited	Cairéalacht	10,000	484,369
	Milseogra & Bacus Uí Dhonnchadha Teo	Bácús agus Milseogra	43,647	315,101
	Seirbhís Páirceanna Náisiúnta & Fiadúlra	Oideachas Eile	15,155	49,544
	Stiúideo an Atlantaigh Fhiáin Teoranta	Scannán /Fiseán/Teilifís	12,095	40,380
			135,653	1,737,216

Contae	Ainm	Táirge/Seirbhís	Deontais íoctha in 2023	Iomlán Deontais íoctha go 31.12.2023
County	Name	Product/Service	Grants paid in 2023	Total Grants Paid to 31.12.2023
Gaillimh (45)				
	Ann Marie Mc Donagh	Déantús Táirgí Sláinte	13,014	
	Aran Biomedical Teoranta	Déantúsaíocht Táirgí Leighis	72,095	785,656
	Áras Éanna Cuideachta faoi Theorainn Rat	Ionad Ealaíona	15,000	45,000
	Bord Oideachais agus Oiliúna na Gaillimhe & Ros Comáin	Oideachas Aosach agus Eile	10,849	24,411
	Cambus Teo (ag trádáil mar Freudenberg Medical)	Trealamh Leighis	165,782	1,261,157
	Cloon Keen Atelier Limited	Déantús Coinnle Cumhra	1,312	119,333
	Cluad Earraí Nual Teo	Déantús Táirgí Miotail	58,238	881,095
	Cniotáil Inis Meáin Teo	Earraí Cniotáilte	88,214	1,224,467
	Coiste Ionad Cuimhneacháin na nImlirceach	Forbairt/Fiontar Pobail	35,006	139,718
	Coláiste Lurgan Teo.	Coláiste Gaeilge	6,334	137,271
	Comhar Naíonraí na Gaeltachta Teo	Seirbhísí Riaracháin /	5,101	56,205
	Comharchumann Mhic Dara Teo	Forbairt/Fiontar Pobail	5,904	33,404
	Comharchumann Shailearna Teoranta	Forbairt Pobail	6,697	443,767
	Comhlacht Forbartha an Spidéil Teo	Ionad Turasóireachta	7,323	22,776
	Comhoibriú Clg/ CREW	Seirbhísí Oiliúna	8,000	39,000
	Connemara Distillers Limited	Déantús Dí	10,000	10,000
	Corbwell Design Ltd.	Seirbhís Ailtireachta	1,500	1,500
	Cósta Gaelach Chonamara & Árann	Óstán agus Lóistín Gaolmhar	22,500	126,807
	Cothú Sláinte Cliste Teoranta	Smart Health Hub	29,055	29,055
	Cuimhne Ceoil	Déantús Ríomh.& Treal. Foirim.	1,771	15,000
	Cúram Baile Chasla Teo.	Seirbhísí Cúram Baile	650	93,630
	Déantúsaíocht Sláinte Hi Tech Teo.	Déantús Táirgí Sláinte	56,000	100,000
	Efficax Teoranta	Déantús Earraí Tógála	8,000	49,512
	Emily O Byrne	Gnó haitéireachta agus dearadh	4,000	8,533
	Feeltect Ltd	An táirge 'Tight Alright' i comhar othar le othrais cos	1,313	1,313
	Fiona Ní Chadhain	Cosméidí nádúrtha lámhdhéanta	1,679	6,696
	Forbairt Chonamara Láir Co-operative Soc	Forbairt Pobail	5,364	39,341
	Gach Rud Kombucha Teoranta	Déantús Deoch Bog/Fíoruisce	34,842	84,203
	Global Polymer Consulting Ltd	Soláthar Seirbhísí i dTeicneolaíocht Ábhar	5,507	27,807
	Gníomhaíochtaí Spraoi Mara Teoranta	Gníomhaíochtaí Spóirt	1,870	4,370
	Goldcore Ltd	Boinn agus barraí bullion óir fisiciúil agus airgid	28,000	28,000
	Innill Dóiteáin Teo.	Innealtóireacht	5,000	1,379,430
	InverMed Teoranta	Múnú Insteallta Plaisteach	14,023	1,163,262
	Johnny Coyne	Turasóireacht	4,500	4,500
	Joyces Marble Quarries Ltd.	Cairéalacht Marmair	18,829	129,609
	Junior Achievement Ireland	Training	52,514	52,514

Contae	Ainm	Táirge/Seirbhís	Deontais íoctha in 2023	Iomlán Deontais íoctha go 31.12.2023
County	Name	Product/Service	Grants paid in 2023	Total Grants Paid to 31.12.2023
	Laoise Leahy t/a By Leahy	Déantús Seodra/Earraí Gaolmh.	2,577	4,641
	Meangadh Fíbin Teo.	Scannán/Fiseán/Teilifís	4,994	118,198
	Media Antenna Cuideachta faoi Theorainn Ráthaíochta	Ionad Eolais agus Forbartha na Meáin	26,600	605,754
	Oideachas 3ú Leibhéal	Cúrsaí 3ú Leibhéal	671,537	14,928,410
	Oireachtas na Gaeilge	Gníomhaíochtaí Cultúrtha	1,381	29,649
	Ollscoil an Atlantaigh Teo.	Oideachas Eile	113,250	1,182,250
	Seirbhísí Ríomhaire Bearna Teo	Gníomhaíochtaí Ríomhaireachta	1,425	60,525
	Tuismitheoirí na Gaeltachta	Gníomhaíochtaí Teanga Bhunaithe	9,623	63,971
	Wanderly Wagon Ltd	Turais timeall ar Inis Oírr	1,250	1,250
	Wolf in Wool Ltd	Seirbhísí Táilliúireachta	2,160	
			1,640,583	25,562,989
An Mhí (2)				
	Origin Valley Pet Nutrition Teoranta	Bia Peataí	170,000	170,000
	Second Bedroom Modular Limited, t/a Cabins and Containers	Déantús agus athchóiriú chábáin chruach-bhunaithe	5,000	5,000
			175,000	175,000
Ciarraí (24)				
	An Díseart Teo	Institiúid Oideachais	10,000	141,110
	Aniar TV Teoranta	Scannán /Fiseán/Teilifís	14,900	38,900
	Anna Ní Chíobháin & Sinéad Ní Shíthigh	Déantús Táirgí Bia	8,000	16,592
	Brian de Staic Teo	Seodóireacht	23,549	621,657
	Brian Farrell	Táirgí salainn	2,500	2,500
	C.C. Uan Chiarraí Teo	Margaíocht Olann	3,000	12,362
	C.C. Forbartha Chorca Dhuibhne Teo	Ionad Acmhainne Gaeilge	22,528	107,053
	Camilla Browne	Turasóireacht & Fáilteachas	1,196	1,196
	Caroline O Connor	Déantús Táirgí Bia Eile	996	9,451
	Comhaontas Turasóireachta Chorca Dhuibhne	Turasóireacht Chultúrtha	20,000	149,646
	Comhchoiste Ghaeltachtaí Chiarraí Theas Cuideachta faoi Theorainn Ráthaíochta	Fiontar Pobail	17,500	152,982
	Dingle Hospitality Limited	Neachtlan	34,000	38,750
	Dríoglann Uisce Beatha Dhaingean Uí Chúis Teo.	Uisce Beatha	149,351	506,891
	Dúchas an Daingin	Pleanáil teanga	624	1,248
	Fodhla Bia Teoranta	Turasóireacht Chultúrtha	4,554	38,247
	Hanns Wirba	Neachtlan	8,255	23,063
	I.P.I. Teoranta	Fás agus Díol Plandaí	17,662	67,324
	Lóiste Eachtraíocht Bhréanainn Teoranta	Lóistín agus turasóireacht	2,400	4,175
	Milseoga Uí Mhurchú Idirnáisiúnta Teo.	Déantús Táirgí Bia Eile	1,854	36,864
	MolTeic	Comhairleoir. Teicneolaíocht	22,500	90,039
	Paula Farrelly Murchan	Táirgeadh póstaer & ábhar ealaíne	3,119	12,519

Contae	Ainm	Táirge/Seirbhís	Deontais íoctha in 2023	Iomlán Deontais íoctha go 31.12.2023
County	Name	Product/Service	Grants paid in 2023	Total Grants Paid to 31.12.2023
	Sacred Heart Campus in Dingle Limited	Oideachas agus Oiliúint	106,921	291,974
	Seán Daly Designs Ltd	Déantús Earraí Gloine Criostal	13,724	75,395
	Subh na Sceilge Teoranta	Próis/Caomhnú Torthaí/Glasraí	4,000	20,000
			493,134	2,459,937
Corcaigh (9)				
	Ciorclán Teoranta	Táirgí Déantúsaíochta & Pacála	1,968	5,625
	Comharchumann Forbartha Mhúscraí Teo	Forbairt Pobail	10,000	10,000
	Cumar Baile Mhic Íre Teo	Doirse Miotail	96,611	1,198,632
	Fia Bán Teoranta	Beoir agus leann dubh is geal.	947	79,845
	Innealtóireacht Uí Loinsigh Teo	Déantús Leantóirí	6,500	279,344
	Kombeara Limited	Kombeara	343	343
	Paxxus Teoranta	Déantús Scragail Airgid	30,000	1,027,664
	Rogha Bia Teo	Bunábhar Bia	14,197	185,750
	Táirgí Cáise Buabhaill Maigh Chromtha Teo	Cais Bhuabhaill	17,262	236,130
			177,828	3,023,334
Port Láirge (5)				
	Bróga Dearga Teoranta	Scannán /Fiseán/Teilifís	2,434	17,934
	Éamonn Turraoin	Criostal Lámhghearrtha	3,869	35,843
	Fónta Teoranta	Deisiú/Cothabháil Inneal Oifig	4,885	47,100
	Ollscoil Teicneolaíochta an Oirdheisceart (SEFU)	Oideachas Eile	205,000	1,280,000
	Sean Phobal Engineering Limited	meaisín rothlaithe tristle agus córas tristéal oisrí	21,062	21,062
			237,249	1,401,939
Móriomlán/Total			3,662,438	38,849,777

Tábla 5 (i)

Table 5 (i)

Deontais reáchtála íoctha le comharchumannn/comhlachtaí pobalbhunaithe in 2023

Administration grants paid to community co-operatives/companies in 2023

Contae	Ainm	Deontais Íoctha in 2023
County	Name	Grants Paid in 2023
		€
Dún na nGall		
	Comharchumann Oileán Árann Mhór Teo	155,222
	Comharchumann Thoraí Teo	152,956
	Comharchumann Forbartha Ghaoth Dobhair Teo	114,434
	Comharchumann na nOileán Beag Teo	58,917
	Lár Chomhairle Paróiste Gleann Cholm Cille Teo	87,242
	Céim Aniar Teo	92,828
	Pobal Eascarrach Teo	89,508
	CDP Na Rossan CTR	6,453
	Comhar Fhanada & Ghleann Bhairr CTR	51,726
Iomlán/Total		809,286
Maigh Eo		
	Comhlacht Forbartha Áitiúil Acla CTR	103,425
	Comhar Dhún Chaocháin Teo	75,912
	Comharchumann Forbartha Ionad Deirbhile Eachléim Teo	104,237
	Coiste Cultúr Teanga agus Forbartha Thuar Mhic Éadaigh Teo	91,774
Iomlán/Total		375,348
Gaillimh		
	Comhar Caomhán Teo	154,089
	Comharchumann Forbartha Árann Teo	172,218
	Comharchumann Dhúiche Sheoigheach Teo	107,636
	Comharchumann Shailearna Teo	109,902
	Comhairle Ceantair na n-Oileán Teo	111,035
	Comhlacht Forbartha Inis Meáin CTR	154,089
	Forbairt Chonamara Láir Teo / Co-operative Society Ltd	114,434
	Comharchumann Mhicdara Teo	121,232
	Comhar Chuigéal (Leitir Mealláin) Teo	86,109
	Forbairt Pobail Mhaigh Cuilinn Teo	71,380
	Comhlacht Forbartha an Spidéil Teo	77,854
	Comharchumann Sliogeisc Chonamara Teo	52,500
Iomlán/Total		1,332,478

Contae	Ainm	Deontais Íoctha in 2023
County	Name	Grants Paid in 2023
		€
An Mhí		
	Comharchumann Ráth Cairn Teo	102,900
Iomlán/Total		102,900
Ciarraí		
	Comharchumann Forbartha an Léith Triúigh Teo	103,104
	Comharchumann Forbartha Chorca Dhuibhne Teo	123,900
	Comhchoiste Ghaeltachtaí Chiarraí Theas Teo	104,237
	Forbairt na Dromada Teo	91,774
Iomlán/Total		423,015
Corcaigh		
	Comharchumann Chléire Teo	159,754
	Comharchumann Forbartha Mhúscraí Teo	105,370
Iomlán/Total		265,124
Port Láirge		
	Comhlucht Forbartha na nDéise Teo	111,251
Iomlán/Total		111,251
Iomlán 5 (i)		3,419,402

Tábla 5 (i)

Table 5 (i)

Deontais reáchtála Íoctha le Tionscadail Forbartha Pobail Áitiúla in 2023

Administration grants paid to Local Community Development Projects in 2023

Contae	Ainm	Deontais Íoctha in 2023
County	Name	Grants Paid in 2023
		€
Dún na nGall		
	Pobal le Chéile CDP Teo	81,624
	Tionscnamh Forbartha Pobail na Rossan Teo	81,625
Iomlán/Total		163,249
Iomlán 5 (ii)		163,249
MÓR IOMLÁN 5 (i) agus 5 (ii)		3,582,651



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