

*Údarás na Gaeltachta*

**Tuarascáil  
Bhliantúil agus  
Cuntais**

Annual Report  
and Accounts

---

2013





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## TUARASCÁIL BHLIANTÚIL 2013

Don Aire Ealaíon, Oidhreachta agus Gaeltachta. De réir Ailt 18 agus 19 den Acht um Údarás na Gaeltachta, 1979, tá an tuarascáil agus na ráitis airgeadais don bhliain 2013 á dtíolacadh ag Údarás na Gaeltachta.

## ANNUAL REPORT 2013

To the Minister for Arts, Heritage and the Gaeltacht. In accordance with Sections 18 and 19 of the Údarás na Gaeltachta Act, 1979, the report and financial statements for the year 2013 are being presented by Údarás na Gaeltachta.



**An Ghaeltacht**  
*The Gaeltacht*

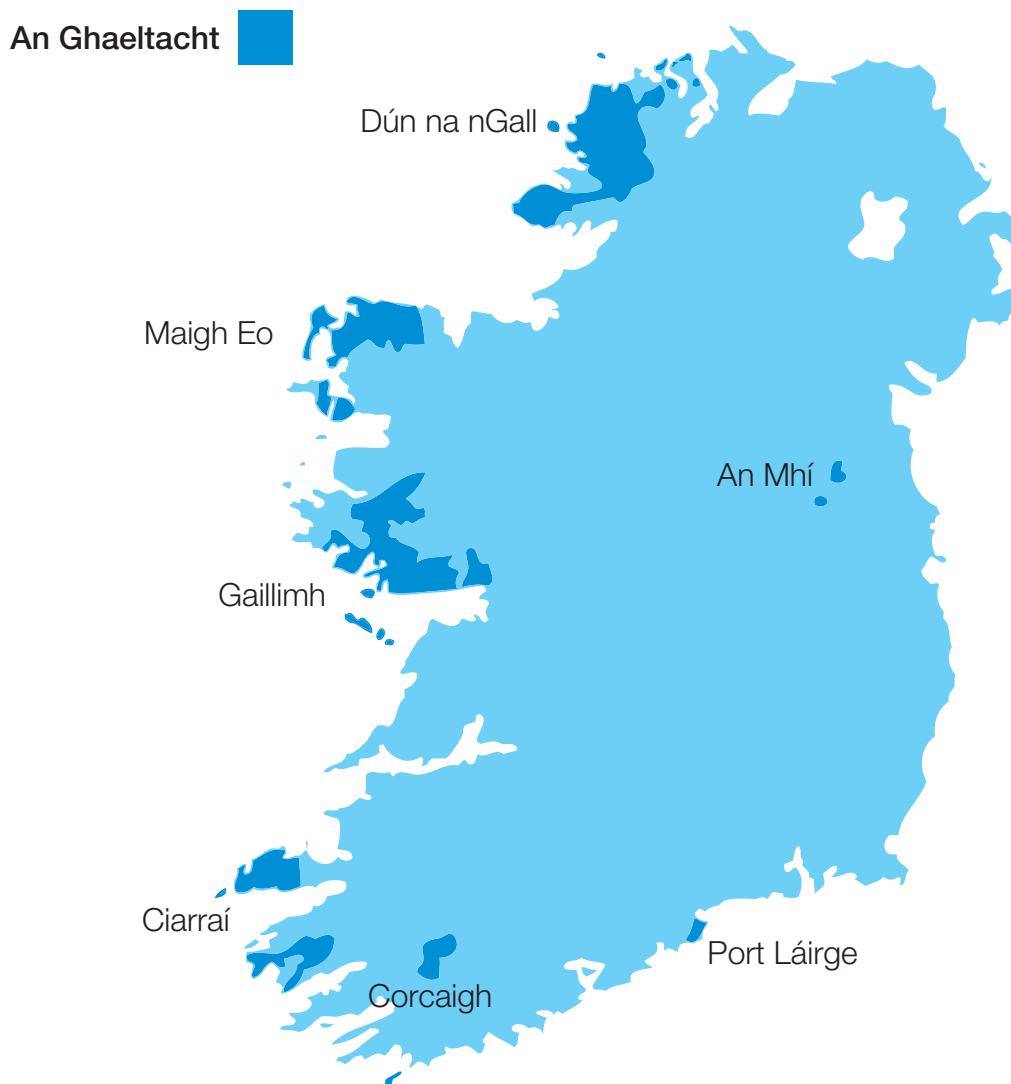


## An Ghaeltacht

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

Soláthraíonn an Ghaeltacht deis agus dúshlán chun leanúnachas na Gaeilge mar theanga pobail a choinneáil beo go nádúrtha. Soláthraíonn sí timpeallacht do dhaoine ar mian leo an Ghaeilge a bheith ar a dtoil acu agus tá sí mar chuid dílis agus inspioráideach den sprioc náisiúnta sochaí dhátheangach a bhaint amach.

De réir Dhaonáirimh 2011, is é daonra iomlán na Gaeltachta ná thart ar 100,000.



## The Gaeltacht

The Gaeltacht covers extensive parts of counties Donegal, Mayo, Galway and Kerry and small parts of counties Waterford, Cork and Meath. Although all of the Gaeltacht population speak English, these are the only parts of Ireland where Irish is still spoken as a community language. 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.

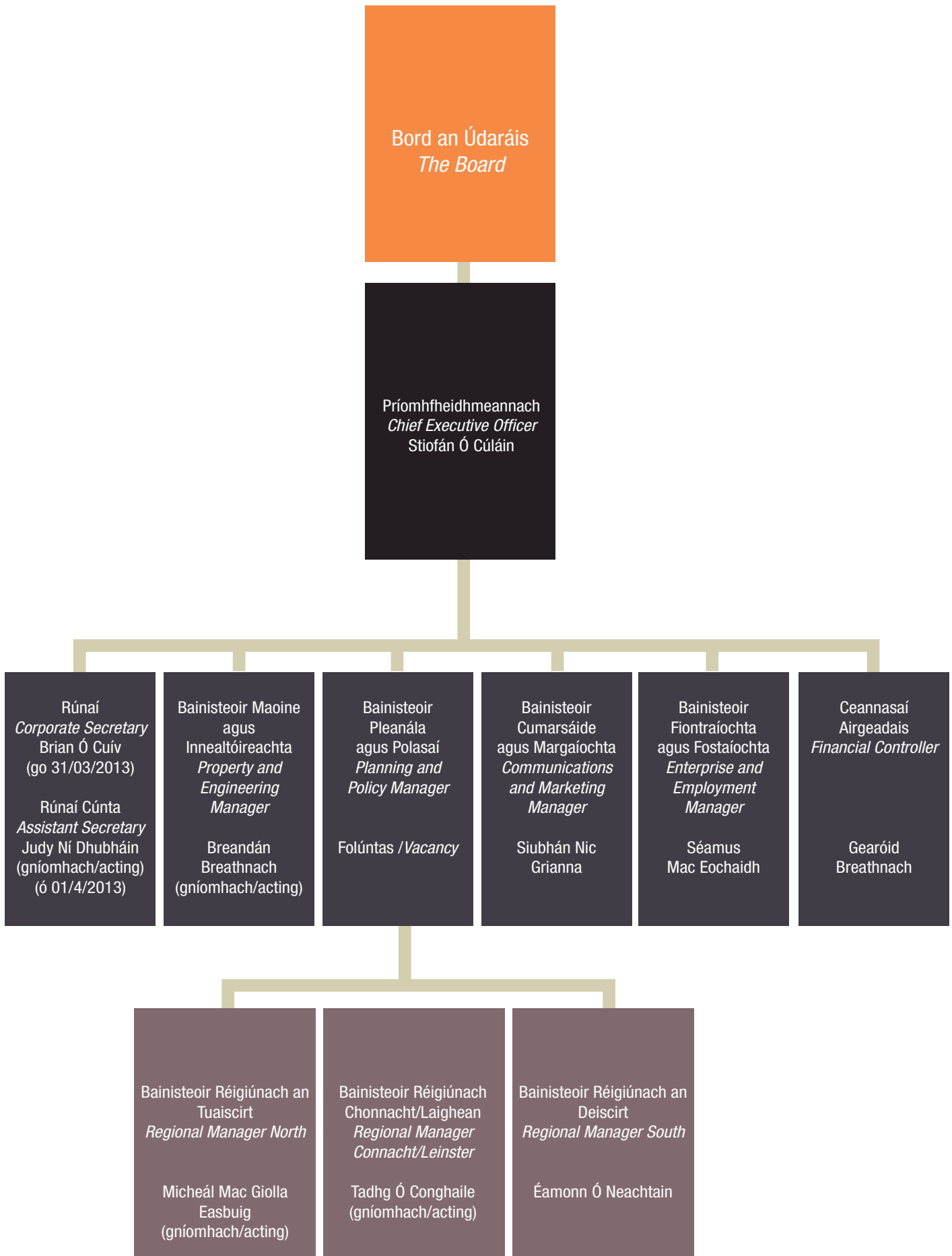
The Gaeltacht presents an opportunity and a challenge to maintain naturally the continuity of Irish as a community language. It provides the ideal environment for people who wish to become proficient in Irish and forms an integral and inspirational element of the national objective of achieving a bilingual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

According to the 2011 Census, the total population of the Gaeltacht was approximately 100,000.

# Údarás na Gaeltachta



## Struchtúr Bainistíochta/Management Structure





## Údarás na Gaeltachta

Is é Údarás na Gaeltachta, a bunaíodh in 1980, an t-údarás forbartha réigiúnach atá maoinithe ag an Rialtas chun forbairt teanga, chultúir, shóisialta, fhisiciúil agus eacnamaíoch na Gaeltachta a chur chun cinn. Chun na haidhmeanna sin a bhaint amach, tacaíonn an tÚdarás le scéimeanna táirgiúla fostaíochta trí forbairt a dhéanamh ar acmhainní nádúrtha áitiúla, ar scileanna agus ar chumais fhiontraíochta, trí infheistíocht shoghluaiste a mhealladh chun na Gaeltachta agus trí thacaíocht a thabhairt do thionscnaimh fhorbartha pobail. Cuidíonn sé freisin le réimse leathan de thionscnaimh theanga, chultúrtha agus oideachais atá dírithe ar an nGaeilge a neartú mar phríomh-mheán cumarsáide i ngach earnáil de shaol an phobail.

Faoi Acht na Gaeltachta 2012, tugadh feidhm reachtúil don Údarás maidir le cur i bhfeidhm *Straitéis 20 Bliain don Ghaeilge 2010-2030* sa Ghaeltacht. Sa straitéis sin leagtar béim ar phleanáil chomhtháite teanga ag leibhéal an phobail. Tacaíonn an tAcht le ról an Údaráis mar phríomh-gheallsealbhóir i bhforbairt réigiúnach na Gaeltachta agus tugann sé bunús reachtúil don Údarás ó thaobh an phróisis phleanála teanga de.

Ag deireadh na bliana bhí foireann de 82 duine lonnaithe i ngréasáin d'oifigi réigiúnacha sna Gaeltachtaí éagsúla ag an Údarás chun a dhualgais reachtúla a chur i bhfeidhm.



## Údarás na Gaeltachta

Established in 1980, Údarás na Gaeltachta is the regional development authority funded by the Government to promote the linguistic, cultural, social, physical and economic development of the Gaeltacht. In furtherance of these aims, An tÚdarás promotes productive schemes of employment through the development of local natural resources, skills and entrepreneurial abilities and the attraction of mobile investment to the Gaeltacht. It also promotes and supports community development initiatives and a wide range of language, cultural and educational schemes aimed at strengthening the use of Irish as the principal means of communication among all sections and sectors of the community.

The Gaeltacht Act 2012 provides Údarás na Gaeltachta with a statutory function regarding the implementation of the *20-Year Strategy for the Irish Language 2010-2030* in the Gaeltacht. The strategy places emphasis on integrated language planning at community level. The Gaeltacht Act 2012 endorses Údarás na Gaeltachta's role as the principal stakeholder in the regional development of the Gaeltacht and provides a statutory foundation for the language planning process.

At year end, the organisation had a staff of 82 people based in a network of regional offices throughout the Gaeltacht to implement its statutory brief.

## Bord Údarás na Gaeltachta *The Board*



**Anna Ní Ghallachair**  
*An Cathaoirleach/Chairperson*



Pádraig Ó hAinifin



Dairíona Nic Con Iomaire



Ian Mac Aindriú



Seosamh Ó Laoi



Eunan Mac Cuinneagáin



Daithí Alcorn



Fiachra Ó Céilleachair



Micheál Ó Scanaill



Seán Ó Cuireáin



Cathal Seoighe



Séamus Mac Gearailt

## Bord an Údaráis

Tá 12 comhaltaí, an cathaoirleach san áireamh, ar Bhord Údarás na Gaeltachta. Ceapann an tAire Ealaíon, Oidhreachta agus Gaeltachta na comhaltaí boird ar feadh tréimhse nach faide ná cúig bliana, cúigear díobh ar ainmniúcháin ó chomhairlí contae as contaetha ina bhfuil Gaeltacht iontu. 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 cultúr Ghaelaigh chomh maith le forbairt pobal na Gaeltachta.

### Comhaltaí an Údaráis in 2013:

Bhí 9 gcruinniú Boird in iomlán ann in 2013. Seo a leanas an tinreamh:

#### An Cathaoirleach

Anna Ní Ghallachair 9

#### Gnáthchomhaltaí

Daithí Alcorn	3	(Nóta 1)
Ian Mac Aindriú	8	
Séamus Mac Gearailt	7	
Fiachra Ó Céilleachair	8	
Micheál Ó Scanail	9	
Cathal Seoighe	9	
Dairíona Nic Con Iomaire	9	
Padraig Ó hAinifín	8	
Seosamh Ó Laoi	8	
Eunan Mac Cuinneagáin	9	
Seán Ó Cuireáin	9	

**Nóta 1:** Ceapadh le héifeacht ó 16 Lúnasa 2013, tréimhse le 3 chruinniú.

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

#### An Coiste Meastóireachta

Is coiste reachtúil é seo a dhéanann meastóireacht ar thionscadail mhóra agus a chuireann moltaí chuig an mBord. Bhí cruinniú amháin ag an gcoiste seo in 2013. Ar an gcoiste sin ó achtaíodh Acht na Gaeltachta 2012, bíonn an Cathaoirleach, comhalta boird agus an Príomhfheidhmeannach mar aon le hionadaí amháin ón Roinn Ealaíon, Oidhreachta agus Gaeltachta, An Ghníomhaireacht Forbartha Tionscail (Éire) agus Fiontraíocht Éireann.

## The Board of An tÚdarás

The Board of an tÚdarás is made up of 12 members, chairperson included. The Minister for Arts, Heritage and the Gaeltacht appoints the board members for a period not exceeding five years, five of whom are nominated by county councils from counties which include Gaeltacht areas. 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.

### Members of An tÚdarás in 2013:

There was a total of 9 Board meetings in 2013. The following was the attendance:

#### Chairperson

Anna Ní Ghallachair 9

#### Ordinary Members

Daithí Alcorn	3	(Note 1)
Ian Mac Aindriú	8	
Séamus Mac Gearailt	7	
Fiachra Ó Céilleachair	8	
Micheál Ó Scanail	9	
Cathal Seoighe	9	
Dairíona Nic Con Iomaire	9	
Padraig Ó hAinifín	8	
Seosamh Ó Laoi	8	
Eunan Mac Cuinneagáin	9	
Seán Ó Cuireáin	9	

**Note 1:** Appointed from 16 August 2013, a period with 3 meetings.

**Attendance:** Included in the above attendance are Board meetings only. Committee meetings as detailed below are not included.

#### Evaluation Committee

This is a statutory committee which evaluates large-scale projects and makes recommendations to the Board. One meeting of this committee was held in 2013. 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 Arts, Heritage and the Gaeltacht, IDA (Ireland) and Enterprise Ireland.

### **An Coiste Iniúchoireachta**

De réir an Chóid Chleachtais um Rialachas Comhlachtaí Stáit, tá Coiste Iniúchoireachta ag Údarás na Gaeltachta. Scrúdaíonn an coiste seo ráitis airgeadais, cúrsaí rialachais chorparáidigh agus bainistíochta riosca, tuairiscí ón bhfeidhm Iniúchoireachta Inmheánaí agus ón Ard-Reachtair Cuntas agus Ciste, agus obair eile a dhéantar i dtaca leis an eagraíocht agus lena chuid fochuideachtaí. Féach thíos liosta de bhaill an choiste a bhí ag feidhmiú i 2013.

Ian Mac Aindriú, Cathaoirleach  
Eunan Mac Cuinneagáin  
Anna Ní Ghallachair  
Micheál Ó Scanail  
Riobard Ó Cathasaigh (comhalta seachtrach)

### **Audit Committee**

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

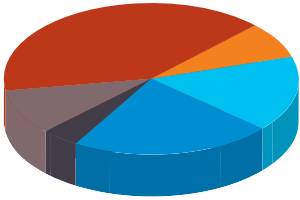
Ian Mac Aindriú, Chairperson  
Eunan Mac Cuinneagáin  
Anna Ní Ghallachair  
Micheál Ó Scanail  
Riobard Ó Cathasaigh (external member)

## Forbheathnú/Overview

Údarás na Gaeltachta	2009	2010	2011	2012	2013
Glansócmhainní Dochta/Net Fixed Assets (€'000)	130,059	119,186	108,146	101,949	97,385
Glansócmhainní Reatha/Net Current Assets (€'000)	(1,063)	2,915	2,745	(691)	(904)
Foireann/Staff	100	96	95	86	82
Tuarastail agus Pá/Salaries and Pay (€'000)	8,377	7,005	6,647	6,038	5,675
<b>FOCHUIDEACHTAÍ AGUS COMHCHUIDEACHTAÍ</b> <i>SUBSIDIARY AND ASSOCIATE INDUSTRIES</i>					
Infheistíochtaí an Údaráis sa Scairchaipiteal <i>Údarás Investment in Share Capital (€'000)</i>	2,440	1,270	870	1,572	552
Deontais a Ceadaíodh/Grants Approved (€'000)	3,778	3,758	2,829	2,050	3,416
Deontais a Íocadh/Grants Paid (€'000)	5,858	10,304	2,598	1,703	929
<b>TIONSCAIL</b> <i>ENTERPRISES</i>					
Deontais a Ceadaíodh/Grants Approved (€'000)	7,473	9,847	4,372	5,086	6,951
Deontais a Íocadh/Grants Paid (€'000)	10,066	10,181	4,992	4,744	3,189
<b>OIDEACHAS AGUS OILIÚINT GHINEARÁLTA</b> <i>EDUCATION AND GENERAL TRAINING</i>					
Deontais a Ceadaíodh/Grants Approved (€'000)	7,041	2,743	445	530	962
Deontais a Íocadh/Grants Paid (€'000)	3,573	8,367	1,571	667	818
<b>FOSTAÍOCHT I DTIONSCADAIL A FUAIR CÚNAMH</b> <i>EMPLOYMENT IN ASSISTED BUSINESSES</i>					
Fostaíocht Coibhéiseach Lánaimseartha/Full-time <i>Equivalent Employment</i>	7,472	7,074	6,970	6,933	6,969
Fostaíocht Shéasúrach agus Pháirtaimseartha Eile <i>Other Seasonal and Part-time Employment</i>	1,092	983	872	979	891
<b>FOIRGNIMH</b> <i>BUILDINGS</i>					
Caiteachas ar Fhoirgnimh <i>Expenditure on Buildings (€'000)</i>	6,093	2,290	2,260	1,809	2,341
<b>AIRGEAD A FUARTHAS ÓN STÁT</b> <i>EXCHEQUER FUNDING</i>					
Caiteachas Reatha/Current Expenditure (€'000)	11,800	11,000	10,300	9,871	9,009
Tionscnaíocht Chultúrtha agus Pobail <i>Cultural and Community Promotion (€'000)</i>	4,185	3,915	3,300	3,273	3,400
Deontais do Thionscail agus Caiteachas Caipitil <i>Grants to Industry and Capital Expenditure (€'000)</i>	21,650	18,000	6,000	5,938	6,000

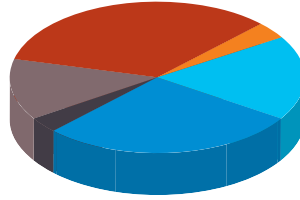
## Súilfhéachaint Siar/Overview

### Fostaíocht de réir earnála Employment by sector



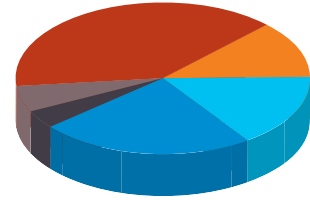
Acmhainní Nádúrtha	552
Bia	1,130
Déantúsaíocht	1,540
Éadach/Teicstíl	283
Innealtóireacht	686
Seirbhísí	2,778
<b>lomlán/Total</b>	<b>6,969</b>

### Deontais a ceadaíodh i 2013 de réir earnála Grants approved in 2013 by sector



Acmhainní Nádúrtha	388,166
Bia	1,868,708
Déantúsaíocht	2,952,255
Éadach/Teicstíl	333,401
Innealtóireacht	1,342,324
Seirbhísí	3,482,379
<b>lomlán/Total</b>	<b>10,367,233</b>
*Oideachas & Oiliúint	962,000
<b>lomlán/Total</b>	<b>11,329,233</b>

### Méaduithe fostaíochta i 2013 de réir earnála Increases in employment in 2013 by sector



Acmhainní Nádúrtha	75
Bia	95
Déantúsaíocht	145
Éadach/Teicstíl	24
Innealtóireacht	34
Seirbhísí	238
<b>lomlán/Total</b>	<b>611</b>

## GLUAIS/GLOSSARY

Acmhainní Nádúrtha / Natural Resources

Bia / Food

Déantúsaíocht / Manufacturing

Éadach/Teicstíl / Textiles/Clothing

Innealtóireacht / Engineering

Seirbhísí / Services

Oideachas & Oiliúint / Education & Training

\*Níl deontais a cheadaítear do ghníomhaíochtaí oideachais agus oiliúna ghinearálta bunaithe ar earnálacha.

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

## Foinsí Fáis na fostaíochta 2009 - 2013

### Sources of employment growth 2009 - 2013

Bliain	Bonn Fostaíochta	Poist Nua i dtionscail atá ann cheana	Poist Nua Cruthaithe trí Thionscail Nua	lomlán na bPoist Nua Cruthaithe
Year	Employment Base	New Jobs Created in Established Businesses	New Jobs Created in New Businesses	Total New Jobs created
2009	7,472	499 (70%)	211 (30%)	710 (100%)
2010	7,074	530 (75%)	174 (25%)	704 (100%)
2011	6,970	531 (73%)	203 (27%)	734 (100%)
2012	6,933	541 (78%)	148 (22%)	689 (100%)
2013	6,969	459 (75%)	152 (25%)	611 (100%)

# Ráiteas an Chathaoirligh

*Chairperson's Statement*



## Ráiteas an Chathaoirligh

Tá ról ar leith leagtha síos d'Údarás na Gaeltachta in Acht na Gaeltachta, 2012 maidir le cur i bhfeidhm *Straitéis 20 Bliain don Ghaeilge 2010-2030*. Sa Straitéis sin leagtar an bhéim ar phleanáil chomhtháite teanga ag leibhéal an phobail agus tá sprioc leagtha síos ann go n-ardófaí faoi 25% líon na gcainteoirí gníomhacha Gaeilge sa Ghaeltacht.

Le linn 2013 cuireadh dlús le hobair phleanála le feidhm a thabhairt d'Acht na Gaeltachta, 2012. Aontaíodh go mbeadh 26 Limistéar Pleanála Teanga Gaeltachta i gceist agus rinneadh sainiú iomlán de réir toghrann ar na limistéir sin.

### Tús leis an phróiseas pleanála teanga

Cuireadh tús foirmeálta leis an phróiseas pleanála teanga sa Ghaeltacht i Mí na Nollag 2013 nuair a rinneadh fógraí i dtaca le trí Limistéar Pleanála Teanga Gaeltachta i gcontaetha Dhún na nGall, na Gaillimhe agus Chiarraí. Is toradh iad na fógraí sin ar obair thrí bliana a dhírigh ar phróiseas nua pleanála teanga a chur ar bhunús reachtúil, agus is céim shuntasach chun tosaigh í seo i stair agus i dtodhchaí na Gaeilge sa Ghaeltacht.

D'oibrigh an tÚdarás i gcomhar leis an Roinn Ealaíon, Oidhreacht agus Gaeltachta agus le Foras na Gaeilge leis an bhunsraith riaracháin agus na córais éagsúla oibre, atá mar chuid den phróiseas, a leagan síos. Forbraíodh

agus aontaíodh próiseas le heagraíochtaí a roghnú le dul i mbun pleananna teanga a ullmhú sna Limistéir Pleanála Teanga. Is é an cuspóir a bheidh ag na pleananna teanga ná cur le húsáid na Gaeilge sna limistéir lena mbaineann siad i réimsí an phobail agus an teaghlaigh, i réimsí oideachais, sóisialta, gnó agus poiblí. Tá an tÚdarás freagrach as eagraíochtaí a roghnú le pleananna teanga a ullmhú agus a fheidhmiú sna limistéir éagsúla.

Déanfar deich Limistéar Pleanála Teanga eile a fhógairt i rith 2014 agus beifear ag lorg iarratas ó eagraíochtaí sna limistéir sin de réir mar a dhéantar iad á fhógairt.

### Próiseas dúshlánach

Tá dúshlán ag baint leis an phleanáil teanga agus beidh an tÚdarás ag obair go dlúth leis na pobail Ghaeltachta agus le páirtithe leasmhara eile le pleananna éifeachtacha teanga a fhorbairt a mbeidh mar aidhm acu pobal



inmharthana Gaeilge a chinntiú sa Ghaeltacht. Athníonn pobal na Gaeltachta go bhfuil creimeadh leanúnach ag tarlú don Ghaeilge mar theanga theaghlaigh agus phobail sa

framework and procedures that form part of the planning process. The process to select the organisations that

will prepare language plans for the Language Planning Areas was developed and approved. The aim of the language plans is to increase the use of the Irish language in their relevant areas in community and family settings, as well as in education, social, business and public areas. An tÚdarás has been tasked with the selection of the lead organisations whose responsibility will be to prepare and implement the language plans for the various areas.

Ten other Language Planning Areas will be announced during 2014 and applications will be sought from organisations in those areas as they are announced.

### A challenging process

Language planning is a challenging process and an tÚdarás will work closely with the Gaeltacht communities and with other stakeholders to develop effective language plans that seek to support sustainable Irish language communities within the Gaeltacht. The Gaeltacht community recognises that the Irish language is being constantly eroded as a family and community language in the Gaeltacht, and that the language is at a crisis

## Chairperson's Statement

The Gaeltacht Act 2012 sets out Údarás na Gaeltachta's specific role in relation to the implementation of the *20-Year Strategy for the Irish Language 2010-2030*. The Strategy places emphasis on integrated language planning at a community level and sets a target to increase the level of active Irish speakers in the Gaeltacht by 25%.

During 2013, initial measures to give statutory effect to the Gaeltacht Act 2012 were developed. It was agreed that the Gaeltacht would consist of 26 language planning areas, and those areas were defined based on electoral divisions.

### The language planning process begins in the Gaeltacht

The language planning process in the Gaeltacht was formally launched at the end of 2013 when notices in respect of three Gaeltacht Language Planning Areas in counties Donegal, Galway and Kerry were announced. These notices were the result of three years' work, which aims to give legislative effect to a new language planning process, and represents significant development in the history and future of the Irish language in the Gaeltacht.

During 2013 an tÚdarás worked closely with the Department of Arts, Heritage and the Gaeltacht and with Foras na Gaeilge on the development of an administrative



Ghaeltacht agus, dá bhrí sin, go bhfuil géarchéim teanga i mórán ceantar Gaeltachta. Is próiseas casta é an próiseas pleanála teanga, agus caithfear tabhairt faoin obair dhúshlánach seo le comhoibriú agus rannpháirtíocht an phobail, le comhoibriú ón earnáil dheonach, ón earnáil phoiblí agus ón earnáil phríobháideach, agus oibriú as lámha a chéile chun tacú leis an Ghaeilge a chur chun cinn sna ceantair éagsúla.

### Fostaíocht agus Tionchar Eacnamaíochta

Cruthaíodh 611 post nua i gcliantchomhlachtaí Údarás na Gaeltachta in 2013. Bhí beagnach 7,650 post i gcliantchomhlachtaí an Údaráis ag deireadh na bliana (comhdhéanta de 6,969 post lánaimseartha agus 680 post páirtaimseartha). Is údar mór dóchais é go raibh an líon ba lú caillteanais post le tríocha bliain i gcliantchomhlachtaí Gaeltachta le linn 2013.

Is í an earnáil easpórtála atá ina príomh-thiománaí in athshlánú na fostaíochta agus i bhfás eacnamaíochta sa tír, agus anuraidh mhéadaigh an díolachán easpórtála i gcliantchomhlachtaí an Údaráis go €464 milliún. Is fianaise í an méadú atá tagtha ar an easpórtáil iomlán, mar chéatadán de dhíolachán, ó 45% in 2008 go 59% in 2012, go bhfuil na comhlachtaí Gaeltachta ag díriú cuid mhór ar an easpórtáil. Tugann taighde a rinne Indecon International Economic Consultants in 2013 le fios go bhfuil tionchar suntasach ag cliantchomhlachtaí an Údaráis ar gheilleagar na hÉireann, agus meastar go gcuireann siad luach iomlán de thart ar €1.5 billiún leis.

point. Language planning is a complex process, and this challenging work must be undertaken with co-operation and participation of the community, with the co-operation of the voluntary sector, the public sector and the private sector, all working together to support the promotion and usage of the Irish language in the Gaeltacht.

### Employment and Economic Impact

Údarás na Gaeltachta client companies created 611 new full-time jobs last year. At year end, total employment in Údarás client companies stood at c. 7,650 (of which 6,969 were full-time jobs and 680 were part-time jobs). Significantly, 2013 saw the lowest rate of job losses in thirty years in Gaeltacht client companies.

The export sector has been the key driver in restoring employment and growth in the country and last year saw export sales increase to €464 million in Údarás-supported companies. The increasing focus by these companies on export markets is evidenced by the finding that since 2008, the ratio of exports to overall sales across the Údarás client-base has increased year-on-year from 45% to 59% in 2012. Research carried out by Indecon International Economic Consultants in 2013 indicates that Údarás client companies continue to make a significant contribution to Ireland's economy, with the overall value to the Irish economy estimated to be in the region of €1.5 billion.

### Ag Cothú Fiontair agus ag Cruthú Fostaíochta

Ionas go mbeidh sé in ann a theacht i dtír ar dheiseanna nua cruthaithe fostaíochta, teastaíonn infreastruchtúr gnó ón Údarás a bheidh in oiriúint do riachtanais a chliant agus do na gnólachtaí nua a bheidh ag teacht chun cinn. Ceann de na constaicí is mó a bhaineann le forbairt bhreise fiontraíochta agus le cruthú fostaíochta sa Ghaeltacht is ea an easpa infreastruchtúr oiriúnach don ghnó. In ainneoin an rathúnais a bhí sa tír suas go dtí 2006, is beag samplaí atá ann d'infheistíocht ón earnáil phríobháideach in infreastruchtúr ná saoráidí nua-aimseartha tionsclaíocha/fiontair i gceantair thuaithe, ná sa Ghaeltacht ach go háirithe.

Sé taithí an Údaráis ná go bhfuil sé níos éasca infheistíocht fiontair a mhealladh nuair a bhíonn fáil ar fhoirgnimh nua-aimseartha, d'ardchaighdeán atá réidh le húsáid. Ar an bhunús sin, tá athfhorbairt déanta ar líon teoranta d'fhoirgnimh an Údaráis le blianta anuas. Tá na foirgnimh sin ionann agus a bheith lán faoin tráth seo. Léiríonn an t-éileamh sin an gá atá le breis infheistíochta chaipitil sa Ghaeltacht le go mbeifear ábalta tuilleadh infheistíochta a mhealladh isteach. Tá athfhorbairt agus uasghrádú ar mhaoin ghnó an Údaráis riachtanach le cinntiú go mbeidh rath ar fheidhm forbartha fiontair agus cruthú fostaíochta na heagraíochta agus leanfaidh an tÚdarás air ag iarraidh teacht ar bhealaí leis an athfhorbairt seo a mhaoiniú.

### Fostering Enterprise and Job Creation

In order to harness employment creation opportunities, an tÚdarás requires a business infrastructure appropriate to the needs of existing clients and emerging start-ups. One of the main impediments to further enterprise stimulation and job creation in the Gaeltacht is the lack of adequate business infrastructure. In spite of the relative prosperity experienced in Ireland up to 2006, there are few examples of private sector investment in modern industrial/enterprise infrastructure and associated facilities in rural areas, outside of key centres of population, and the Gaeltacht in particular.

Experience has shown that enterprise investment is easier to attract where contemporary, state-of-the-art, ready-to-occupy business premises are available. On this basis, a limited number of An tÚdarás' industrial-type properties have been redeveloped in recent years. These facilities are now close to full capacity. This positive uptake underpins the need for further capital investment to help place the Gaeltacht in a position to attract further inward investment. The redevelopment and upgrade of An tÚdarás' business property portfolio is key to the success of its enterprise development and employment creation strategy, and the Authority will be seeking ways to fund the redevelopment of its property portfolio.

### **Fócas do 2014**

In 2014, leanfaidh an tÚdarás air ag maoiniú réimse de thionscadail a bhaineann le forbairt fiontraíochta agus cruthú fostaíochta, le béim ar leith ar na hearnálacha a bhaineann le docharshaothrú agus próiseáil éisc, eolaíochtaí beatha, bia, turasóireacht agus fiontair chruthaitheacha (bainteach le tograí meán, ealaíon, teangabhunaithe agus cultúr bhunaithe). Cuirfear dlús leis an phróiseas pleanála teanga, agus tacófar le réimse de chláir forbartha pobail agus áitiúla a mbeidh sé d'aidhm acu forbairt a dhéanamh ar bhreis scileanna agus acmhainneachta ag leibhéal an phobail i réimse de thionscadail fiontraíochta agus pleanála teanga.

### **Buíochas**

Ba mhaith liom aitheantas a thabhairt don tacaíocht atá tugtha dúinn ag An Roinn Ealaíon, Oidhreacht agus Gaeltachta, an Ghníomhaireacht Forbartha Tionscail (Éire), Fiontraíocht Éireann, Bord Bia, Bord Iascaigh Mhara, Solas agus An Roinn Coimirce Sóisialaí i gcur i bhfeidhm ár gcláir forbartha.

Ba mhaith liom buíochas a ghlacadh chomh maith le comhaltáí an Bhoird as a ndíograis agus a gcomhoibriú i rith na bliana agus glacaim buíochas leis an fhoireann as a dtiomantas don obair dhúshlánach a bhaineann le forbairt chomhtháite na Gaeltachta.



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**Anna Ní Ghallachair**

Cathaoirleach

### **Focus for 2014**

In 2014, Údarás will continue to fund a range of enterprise development and employment creation initiatives, with a particular focus on the aquaculture, fish processing, life sciences, food, tourism and creative enterprises (media, arts, language-based/culture-based) sectors. The language planning process will continue and a range of community and local development programmes will be supported, which have the objective of up-skilling and capacity building at community level in a range of enterprise and language planning initiatives.

### **Acknowledgement**

I would like to acknowledge the support of the Department of Arts, Heritage and the Gaeltacht, IDA Ireland, Enterprise Ireland, Bord Bia, Bord Iascaigh Mhara, Solas and the Department of Social Protection for their support in implementing our enterprise development programme.

I would also like to thank our Board members for their commitment and co-operation during the year and I thank the staff for their commitment to the challenging work associated with the integrated development of the Gaeltacht.



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**Anna Ní Ghallachair**

Chairperson

# Athbhreithniú ar 2013

*Review of 2013*



## Forbairt Fiontraíochta

Tugann an tÚdarás faoi réimse leathan gníomhaíochtaí fiontraíochta agus forbartha chun a fheidhmeanna i dtaca le cruthú agus caomhnú fostaíochta sa Gaeltacht a bhaint amach. Tá na fiontair a fhaigheann tacaíocht ag feidhmiú in earnálacha ar nós eolaíochtaí beatha (bithleighis agus cógaisíocht), teicneolaíocht faisnéise agus cumarsáide, déantúsaíocht nideoige (earraí innealtóireachta agus tomhaltais), closamhairc agus na meáin dhigiteacha, turasóireacht, fiontair mhara agus theangabhunaithe.

Cruthaíodh 611 post nua i gcliantchomhlachtaí Údarás na Gaeltachta in 2013. Bhí 7,649 post i gcliantchomhlachtaí an Údaráis ag deireadh na bliana, comhdhéanta de 6,969 post lánaimseartha agus 680 post páirtaimseartha. Nuair a thógtar líon na bpost a cailleadh san áireamh, bhí glanmhéadú 96 post i gceist.

Le blianta anuas, tá Údarás na Gaeltachta dírithe ar fhorbairt a dhéanamh ar líon earnálacha ar a n-áirítear acmhainní nádúrtha agus mara, eolaíochtaí beatha, teicneolaíocht faisnéise, bia, déantúsaíocht nideoige, innealtóireacht agus tráchtearraí ardluacha eile atá intrádála go hidirnáisiúnta. Tháinig fás ar chomhlachtaí Gaeltachta sna hearnálacha sin, i dtéarmaí díolacháin agus i gcruthú fostaíochta, i rith na bliana. Is údar mór dóchais é go raibh an líon ba lú cailteanais post le tríocha bliain i gcliantchomhlachtaí Gaeltachta le linn 2013. Tá an laghdú leanúnach ar an ráta cailteanais post le roinnt blianta anuas ina léiriú dearfach ar an dóigh a bhfuil comhlachtaí Gaeltachta tar éis a mbonn fostaíochta a bhuanú le blianta anuas agus iad in ann díriú anois ar bhorradh a chur faoina bhfiontair agus an eacnamaíocht ar tí a theacht chuici féin.

Is í an earnáil easpórtála atá ina príomh-thiománaí in athshlánú na fostaíochta agus i bhfás eacnamaíochta sa tír, agus anuraidh mhéadaigh an díolachán easpórtála i gcliantchomhlachtaí an Údaráis go €464 milliún.

## Enterprise Development

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

A total of 611 new jobs were created in Údarás-assisted companies in 2013. At year end, total employment in Údarás client companies stood at 7,649, of which 6,969 were full-time jobs and 680 were part-time jobs. When job losses are taken into consideration, there was a net increase of 96 jobs overall.

In recent years, Údarás na Gaeltachta has focused on developing a key number of sectors which include natural and marine resources, life sciences, ICT, food, niche manufacturing, engineering and other high-value, internationally tradeable commodities. Gaeltacht companies in these sectors experienced growth during the year, both in terms of sales and in employment creation. Significantly, 2013 also saw a record low in the rate of job losses in the Gaeltacht. The steady fall in the rate of job losses over the past number of years is a positive indication of how Gaeltacht companies have stabilised their employment base and can now look to growing their enterprise as the economy begins to recover.

The export sector has been the key driver in restoring employment and growth in the country and last year saw export sales increase to €464 million in Údarás-supported companies.

## Tionchar Eacnamaíochta Chliantchomhlachtaí Údarás na Gaeltachta

Tugann taighde a rinne Indecon International Economic Consultants in 2013<sup>1</sup> le fios go bhfuil tionchar suntasach ag cliantchomhlachtaí an Údaráis ar gheilleagar na hÉireann.

## The Economic Impact of Údarás na Gaeltachta Client Companies

Research carried out by Indecon International Economic Consultants in 2013<sup>1</sup> indicates that Údarás client companies continue to make a significant contribution to Ireland's economy.

**€787m**

Díolacháin iomlán na  
gcliantchomhlachtaí



**€787m**

Total sales by  
client companies

**€464m**

I ndíolacháin easportála  
(59% den táirgeacht iomlán)



**€464m**

In export sales  
(59% of total output)

**€409m**

Caiteachas díreach i  
ngeilleagar na hÉireann



**€409m**

Direct spend in Irish Economy  
by client companies

**€200m**

Caiteachas iomlán párolla



**€200m**

Total payroll expenditure

**€71m**

Aisíochta i gcáin leis an Stáitchiste



**€71m**

Tax payments to the Irish Exchequer

<sup>1</sup> Tá an anailís i dtuarascáil International Economic Consultants bunaithe ar na figiúirí as an ABSEI (Tuarascáil um Shuirbhé Bliantúil Gnó ar Thionchar Eacnamaíoch) is déanaí. Rinne Forfás an ABSEI in 2013 ar gach gníomhaireacht forbartha.

<sup>1</sup> The report by Indecon International Economic Consultants bases its analysis on figures from the most recent ABSEI (Annual Business Survey of Economic Impact Report). The ABSEI report was carried out in 2013 by Forfás across all development agencies.

### Poist a Ceadaíodh

In 2013 cheadaigh Údarás na Gaeltachta líon tograí ina bhfuiltear ag súil go ndéanfar infheistíocht iomlán measta de €44 milliún agus go gcruthófar 560 post nua iontu. Cruthófar breis agus leath de na poist sin i ngnólachtaí nua, agus cruthófar an chuid eile acu i gcliantchomhlachtaí reatha de réir mar a bheidh siad ag forbairt a ngnóthaí. Táthar ag súil go dtiocfaidh na poist sin chun cinn in 2014 agus sna blianta ina dhiaidh sin nuair atá na tograí faoi lán seoil.

### Maoiniú Stáit

Tá infheistíocht Stáit thart ar €14.5 milliún i gceist leis an gcúnamh a cheadaigh an tÚdarás i rith na bliana 2013 do thionscadail fhostaíochta agus fhorbartha eile, d'oidreachas agus oiliúint, agus i leith infreastruchtúir.

### Taighde agus Forbairt

Lean an tÚdarás de bhéim ar leith a chur ar chaiteachas ar ghníomhaíochtaí taighde agus forbartha ina chliantchomhlachtaí agus é ag cabhrú le gnóthaí forbairt a dhéanamh ar a gcumas iomaíochta. In 2013 ceadaíodh €1.25 milliún i ndeontais dírithe ar thaighde agus forbairt agus ar fhorbairt scileanna taighde margaióchta. Íocadh €972,000 i ndeontais dírithe ar thaighde agus forbairt agus ar fhorbairt scileanna taighde margaióchta i rith na bliana. Tá an tÚdarás, i gcomhar le Fiontraíocht Éireann, tiomanta do chomhoibriú le comhlachtaí tríd an scéim náisiúnta Taighde, Forbartha agus Nuálaíochta (T&F&N)

### Job Approvals

In 2013 Údarás na Gaeltachta approved projects which are expected to create a further 560 new jobs and lead to an overall projected investment of €44 million in Gaeltacht companies. Over half of these jobs will be created in new start-up enterprises, with the remainder generated by existing client companies as they further expand their businesses. These jobs are expected to come on stream throughout 2014 and in subsequent years.

### State Funding

Grant assistance and capital expenditure approved by An tÚdarás in 2013 for employment creation and other development projects, for education and training, and for infrastructure involved an overall State investment of c. €14.5 million.

### Research and Development

An tÚdarás continued to place emphasis on research and development expenditure as it assisted its client companies to develop their competitive capacities. In 2013, some €1.25 million was approved in research and development type grants and grants for the development of market research skills. Total grants paid for research and development activities and the development of market research skills amounted to €972,000 during the year. An tÚdarás, in co-operation with Enterprise Ireland, is committed to working with companies through the national Research and Development and Innovation

a fheidhmiú chun an bonn taighde agus nuálaíochta san earnáil fiontraíochta a neartú.

### Costas in Aghaidh an Phoist

Bhí costas deontais de €4,568 in aghaidh an phoist in 2013 agus bhí meánchostas de €10,275 in aghaidh an phoist i gceist thar na cúig bliana seo caite. Bhí an costas in aghaidh an phoist íseal thar an ngnáth i 2013 de bharr laghdú suntasach i mbuiséad deontas agus an líon poist nua a tháinig chun cinn mar thoradh ar thacaíochtaí a íocadh amach i mblianta roimhe sin. Léiríonn an costas in aghaidh an phoist an caiteachas deontais ar chaipiteal, fhostaíocht, taighde agus forbairt agus ar oiliúint shainiúil a íoctar le cliantchomhlachtaí ach ní áiríonn sé deontais FIG (Ionstraim Airgeadais do Threoir Iascaireachtaí) ná T&F&N. Ní áirítear caiteachas eile i leith oiliúna ná oideachas 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.

### Punann Maoine

Ag deireadh 2013 bhí punann leathan maoine le hachar os cionn 239,000 méadar cearnach á bhainistiú ag Údarás na Gaeltachta i seacht gcontae éagsúla. Bhí 68% den spás faoi thionóntachtaí nó in áirithe. Bhí timpeall 30% den spás folamh suas go caighdeán sásúil agus ar fáil do thionóntaí úra. Bhí gá le hathchóiriú a dhéanamh ar an méid spáis a bhí fágtha agus bhí sé mar sprioc go mbeadh leath den spás folamh sin ar an glár caipitil le

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

### Cost per Job

The grant cost per job for 2013 was €4,568 and the average cost per job over the past five years was €10,275. The cost per job figure for 2013 is unusually low and is mainly due to substantially reduced grant-aid budget and new jobs coming on-stream as a result of support paid in previous year. 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 R&D&I 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.

### Property Portfolio

At the end of 2013 Údarás na Gaeltachta was managing a substantial property portfolio of over 239,000 square metres located throughout the Gaeltacht in seven different counties. A total of 68% of the property space was either occupied by enterprises or reserved for new tenants. Approximately 30% of the vacant property was of suitable standard and available to lease to new industry/businesses. The remaining unoccupied property required

bheith athchóirithe agus athfhorbartha i 2014-2016 ach buiséad a bheith ar fáil. Teastaíonn infheistíocht mhór chaipitil chun na foirgnimh thionsclaíochta seo a thabhairt chuig an gcaighdeán atá de dhíth ar fhiontair nua-aimseartha an lae inniu.

Le linn 2013 rinneadh obair fhorbartha athchóirithe agus athnuachana ar mhaoin gnó an Údaráis ar Pháirc Ghnó Ghaoth Dobhair, i gCill Chárthaigh agus i Mín an Aoire i gContae Dhún na nGall; i mBaile an tSagairt, ar an gCeathrú Rua agus ar Inis Oírr i gContae na Gaillimhe; agus ar Oileán Chléire agus i mBéal Átha an Ghaorthaidh i gContae Chorcaí. Leanadh leis an gclár díolacháin maoin. Díoladh luach €446,878 do mhaoin an Údaráis i 2013.

Le linn na bliana ceadaíodh maoiniú le Lárionad Forbartha Gaeilge agus Gaeltachta, a chosnóidh €3.4 milliún, a fhorbairt i mBaile an Fheirtéaraigh i gContae Chiarraí ar shuíomh de chuid Údarás na Gaeltachta. Tá Údarás na Gaeltachta, An Roinn Ealaíon, Oidhreacht agus Gaeltachta agus Comharchumann Forbartha Chorca Dhuibhne Teo i gcomhpháirtíocht agus ag maoiniú an togra nua seo.

Mar chuid den Lárionad Forbartha seo, ina mbeidh achar de c.1,400 méadar cearnach, beidh oifigí agus áiseanna nua do Chomharchumann Forbartha Chorca Dhuibhne Teo; ionad tacaíochta teaghlaigh ina mbeidh áiseanna nua don naíonra agus seirbhísí réamhscoile; spás oiliúna; agus trí aonad fiontraíochta de chuid an Údaráis. Is é Údarás na Gaeltachta a bheidh freagrach as an fhorbairt

a bhainistiú le linn na tréimhse forbartha agus táthar ag súil go mbeadh an obair fhorbartha iomlán curtha i gcrích roimh fóimhar 2014.

## Gníomhaíochtaí Oideachais, Pobail agus Cultúrtha

Aithníonn an tÚdarás go bhfuil ról freagrachta aige pobal agus cultúr na Gaeltachta a threisiú agus a chinntiú go bhfuil seirbhísí agus áiseanna oideachais, sóisialta agus cultúrtha den scoth ar fáil sa Ghaeltacht a chuirfidh ar chumas phobal na Gaeltachta caighdeán saoil agus slí mhaireachtála trí Ghaeilge a bheith acu atá ar aon dul lena gcomhshaoránaigh ar fud na tíre.

Chun na haidhmeanna sin a bhaint amach, tá réimse de thionscnaimh agus scéimeanna á reáchtáil agus á riaradh ag an Údarás atá dírithe ar chur chun cinn phobal na Gaeltachta i gcúrsaí oideachais agus oiliúna, forbairt pobail, na healaíona agus cultúr na Gaeltachta.

### Oideachas agus Oiliúint

I rith na bliana 2013 rinneadh maoiniú ar chlár forbartha oiliúna áitiúil i ngach ceantar Gaeltachta chun roinnt tionscnamh oideachais agus oiliúna a sholáthar chun cuspóirí forbartha pobail agus fiontraíochta an Údaráis a bhaint amach.

substantial renovation, half of which is included in the Údarás 2014-2016 capital programme for refurbishment/ redevelopment and will be undertaken subject to funding being available. A significant amount of capital investment is required to bring these industrial-type buildings to the standards required by today's modern enterprises.

During 2013, refurbishment/renovation works were carried out on buildings on the Gaoth Dobhair Business Park, in Cill Chárthaigh and Mín an Aoire in County Donegal; in Baile an tSagairt, An Cheathrú Rua and on Inis Oírr in County Galway; and on Oileán Chléire and in Béal Átha an Ghaorthaidh in County Cork. The property disposal programme continued apace and €446,878 was realised from the sale of property during 2013.

Funding for the development of an Irish Language and Gaeltacht Development Centre, costing €3.4 million, on an Údarás na Gaeltachta site was approved for Baile an Fheirtéaraigh, Co. Kerry. Údarás na Gaeltachta, the Department of Arts, Heritage and the Gaeltacht and Comharchumann Forbartha Chorca Dhuibhne Teo are involved in the partnership and funding of this project.

The development centre, which will be c. 1,400 square metres, will include offices and new facilities for Comharchumann Forbartha Chorca Dhuibhne Teo; a language support centre comprising new pre-school facilities and services; a training centre; and three Údarás na Gaeltachta enterprise units. Údarás na Gaeltachta will

manage the construction phase of the project which is due for completion before autumn 2014.

## Education, Community and Cultural Activities

An tÚdarás recognises that it has an important role in supporting the Gaeltacht culture and community through the provision of educational, social, cultural services and facilities in the Gaeltacht so that the Gaeltacht community may enjoy a similar quality of lifestyle to its fellow citizens.

To achieve these objectives, An tÚdarás supports and administers a range of initiatives and schemes in relation to education and training, community development, the arts and Irish culture.

### Education and Training

During 2013, funding was provided for local training and education development initiatives in all Gaeltacht areas aimed at realising the community and enterprise development objectives of An tÚdarás.

These education and training development schemes support the upgrading and retraining of the Gaeltacht workforce and provide training opportunities for people entering the labour market for the first time through

Tacaíonn na scéimeanna forbartha oiliúna agus oideachais atá ar fáil le huasghrádú agus athoiliúint a dhéanamh ar scileanna dhaoine san fhórsa saothair agus soláthraíonn siad deiseanna traenála do dhaoine atá ag dul isteach sa mhargadh saothair don chéad uair trí scéimeanna ar nós Scéim na bPrintíseachtaí agus an Scéim Forbartha Bainistíochta.

Tá maoiniú á chur ar fáil ag an Údarás do roinnt institiúidí tríú leibhéal a bhfuil ceantair Ghaeltachta ina gceantar feidhme le cúrsaí creidiúnaithe dioplóma, ard-dioplóma, céime agus iarchéime a chur ar fáil.

Le linn 2013:

- Bronnadh 28 scoláireacht phrintíseachta i gceirdeanna éagsúla faoi Scéim na bPrintíseachtaí. Ag deireadh na bliana bhí 73 duine ag staideanna éagsúla dá gcuid printíseachtaí urraithe ag an Údarás;
- Bhain 27 duine tairbhe as an Scéim Forbartha Bainistíochta agus as an Scéim Taithí Oibre a dhíríonn ar thaithí oibre phraiticiúil a chur ar fáil do dhaoine atá críochnaithe le coláiste agus/nó atá ag lorg taithí le fillleadh ar obair;
- Cuireadh maoiniú ar fáil don gcúrsa Dioplóma sa Phleanáil agus Buanú Teanga atá á riaradh ag Acadamh na hOllscolaíochta Gaeilge. Cuireadh tús leis an chúrsa dhá bhliain seo in 2013 agus é mar aidhm aige deis a thabhairt do rannpháirtithe eolas agus oiliúint fheidhmeach a fháil ar straitéisí caomhnaithe

teanga agus dea-chleachtais na planála teanga. Chláraigh 106 mac léinn don chúrsa;

- Cuireadh maoiniú ar fáil do Dioplóma i Múineadh na Gaeilge atá á thairiscint ag Ionad na dTeangacha, Ollscoil na hÉireann Má Nuad ina gcuirtear béim láidir ar an gcleachtadh teagasc sa seomra ranga agus ar thacaíocht phraiticiúil don mhúinteoir;
- Eagraíodh réimse éagsúla cúrsaí agus tionscnaimh oiliúna dírithe ar fhiontraí in ábhair ar nós forbairt scileanna gnó agus fiontraíochta, tosaigh do ghnó féin, forbairt pobail agus an turasóireacht chultúrtha;
- Leanadh de mhaoiniú a sholáthair d'Institiúid Teicneolaíochta Phort Láirge i gcomhar le Nemeton Teo chun an cúrsa Ard-Dioplóma i Léiriú Teilifíse a reáchtáil sa Rinn, Contae Phort Láirge; d'Institiúid Teicneolaíochta na Gaillimh-Mhaigh Eo i gcomhar le Europus Co Teo. le cúrsa Ard-Dioplóma/Msc i nGaeilge Fheidhmeach agus Aistriúchán a reáchtáil i gCarna, Contae na Gaillimhe agus d'Áras Shorcha Uí Ghuairim le Dioplóma Ríomhaireachta don Riaracháin Gnó a reáchtáil i gCarna, Contae na Gaillimhe.

schemes such as the Apprenticeship Scheme and the Management Development Scheme.

An tÚdarás provides funding to a number of third level institutions which have Gaeltacht areas within their catchment regions, for the provision of accredited diploma, higher diploma, degree and post-graduate courses.

During 2013:

- A total of 28 apprentice scholarships were awarded in various trades under the Apprenticeship Scheme. At year end there were 73 apprentices at various stages of their training on Údarás-funded apprenticeships;
- 27 people received training under the Management Development Scheme and Work Experience Scheme which aim to provide practical work experience for third level graduates and/or people seeking back to work experience;
- Funding was provided for a Diploma Course in Language Planning and Preservation delivered by Acadamh na hOllscolaíochta Gaeilge. This two year course, which began in 2013, aims to give participants an understanding of language preservation strategies and the key concepts of language planning. 106 students registered for the course;

- Funding was provided to the Diploma in Teaching Irish to Adult Learners course offered by The Language Centre in the National University Ireland, Maynooth, where emphasis is placed on teaching practices in the classroom and on practical support for the teacher;
- Various training courses and programmes were organised during the year directed at entrepreneurs and focused on developing business skills and business start-ups, community development and cultural tourism;
- Funding continued to be provided to the Waterford Institute of Technology in association with Nemeton Teo. to deliver the Higher Diploma in television and media in An Rinn, County Waterford; to the Galway-Mayo Institute of Technology in association with Europus Co Teo. to deliver the Higher Diploma/Msc in applied Irish in Carna, County Galway and to Áras Shorcha Uí Ghuairim to deliver the Diploma in computing for business administration in Carna, County Galway.



## Forbairt Pobail

Tá forbairt pobail mar chuid d'ílís d'fheidhmeanna Údarás na Gaeltachta agus chuige sin tá gníomhaíochtaí ar leith ar bun aige atá dírithe ar fhorbairt pobail na Gaeltachta mar a leanas:

### Scéimeanna Fostaíochta Sóisialta

Déanann Údarás na Gaeltachta bainistiú agus riarachán ar an Scéim Fostaíochta Pobail, an Scéim Shóisialta Tuaithe, Tús agus Tús Nua. Déanann an Roinn Coimirce Sóisialaí maoiniú ar na scéimeanna fostaíochta sóisialta a bhfuil ról tábhachtach acu i soláthar taithí oibre agus oiliúna do phobail Ghaeltachta. In 2013, fostaíodh breis agus 1,000 rannpháirtí agus 49 maor i 49 scéim ar fud na Gaeltachta. I rith na bliana, thosaigh breis agus 300 rannpháirtí nua ar na scéimeanna agus chríochnaigh breis agus 260 rannpháirtí a gclár. Meastar go bhfuil fostaíocht faighte ag 30% díobh sin a chríochnaigh a gclár. Tá na scéimeanna fostaíochta sóisialta seo lárnach i bhforbairt an phobail agus i gcothabháil gníomhaíochtaí Gaeilge sa Ghaeltacht.

### Na hEagrais Phobail

Tá maoiniú tríd an Scéim Deontas Reáchtála á chur ar fáil ag Údarás na Gaeltachta do 30 eagrais pobail (comharchumainn agus comhlachtaí pobalbhunaithe) sa Ghaeltacht. Cuireann na heagrais phobalbhunaithe seo, ina bhfuil 85 duine fostaithe, cláir leathana i bhfeidhm a chlúdaíonn gníomhaíochtaí forbartha pobail, bainistiú scéimeanna/tionscnamh agus caomhnú agus neartú

na Gaeilge agus an chultúir Ghaelaigh. Tá plean oibre ag gach eagraíocht agus bíonn spriocanna sonracha aontaithe leis an Údarás mar chuid den chomhaontú ar mhaoiniú.

### Scéim Fiontar Pobail

Cuireadh maoiniú os cionn €40,000 ar fáil tríd an Scéim Fiontar Pobail do 30 eagraíocht/coiste pobail chun cuidiú leo gníomhaíochtaí forbartha pobail a chur chun cinn agus chun oiliúint a chur ar fáil dóibh le tacú leo pleananna forbartha a ullmhú.

### Muintearas Teo

Tá Muintearas Teo, atá á mhaoiniú chun cuspóirí áirithe oideachais, teanga agus forbartha daonna a bhaint amach, ag cur béime den chuid is mó ar mhaolú ar an míbhuntáiste sa soláthar oideachais/oiliúna Gaeltachta, ar chothromaíocht deiseanna a bhaint amach don Ghaeltacht agus ar an nGaeilge mar mheán teagaisc san oideachas Gaeltachta a threisiú. Áirítear na réimsí seo a leanas mar phríomhréimsí oibre an chomhlachta - luathfhorbairt an linbh, an réimse oideachais, an óige, cúrsaí nuatheicneolaíochta, cumarsáide agus oideachas fadsaoil pobail. I gcuideachta leis an Údarás, cuireann an Roinn Oideachais agus Scileanna, an Roinn Ealaíon, Oidhreacht agus Gaeltachta, SOLAS, POBAL agus cláir de chuid an Aontais Eorpaigh foinsí maoinithe eile ar fáil do réimsí éagsúla tionscadail atá á n-eagrú aige. Cheadaigh Údarás na Gaeltachta maoiniú de €400,000 do Muintearas in 2013.

## Community Development

Údarás na Gaeltachta recognises that community development is a core element of the development process and it administers the following schemes in the Gaeltacht:

### Social Employment Schemes

Údarás na Gaeltachta manages and administers the Community Employment Scheme, the Rural Social Scheme, Tús and the Jobs Initiative. These social employment schemes, which are funded by the Department of Social Protection, play an important role in providing work experience and training for Gaeltacht communities. In 2013, over 1,000 participants and 49 supervisors were involved in 49 schemes throughout the Gaeltacht. During the year, over 300 new participants were placed on these schemes and over 260 participants completed and exited their programme. It is estimated that 30% of those that exited the programmes are now in employment. These social employment schemes are central to community development and language maintenance programmes and activities in the Gaeltacht.

### Community Organisations

An annual administration grant was paid to 30 community organisations (co-operatives and community-based companies) throughout the Gaeltacht under the Community Co-operatives Administration Grant Scheme.

These community-based organisations, which employ 85 people, implement extensive work programmes throughout the Gaeltacht including the maintenance and preservation of the Irish language and culture. A programme of work is agreed annually with each organisation as part of the funding agreement.

### Community Enterprise Scheme

Funding in excess of €40,000 was provided to 30 community organisations to support the development of small scale community development activities.

### Muintearas Teo

Funded to implement educational, language and personal development programmes, Muintearas Teo's focus is largely on reducing disadvantage in Gaeltacht education/training provision, on achieving equality of opportunities for the Gaeltacht communities and reinforcing Irish as a teaching medium in Gaeltacht education. The company's primary focus is on early childhood development, education, youth, new technology and communications as well as the provision of lifelong learning courses. In addition to funding from Údarás na Gaeltachta, Muintearas also receives funding from the Department of Education and Skills, the Department of Arts, Heritage and the Gaeltacht, SOLAS, POBAL and a number of European Union programmes for various initiatives it administers. Údarás na Gaeltachta approved €400,000 in funding to Muintearas in 2013.

### Daoine Scothaosta

Mar chuid de pholasáí forbartha sóisialta agus caomhnaithe teanga na heagraíochta cuireadh tacaíocht ar fáil, tríd na scéimeanna fostaíochta, d'ionaid lae chun tacú leo seirbhísí breise a sholáthar don aosach. Reáchtáladh réimse de chúrsaí i gcúram aosaigh i gcomhpháirtíocht le Feidhmeannacht na Seirbhíse Sláinte, Coiste Gairmoideachais na Gaillimhe agus Cumann Cúramóirí na hÉireann.

### Na hEalaíona

Déanann Údarás na Gaeltachta agus An Chomhairle Ealaíon cómhaoiniú ar chlár forbartha agus cothaithe na n-ealaíon traidisiúnta agus comhaimseartha tríd an fhochuideachta Ealaín (na Gaeltachta) Teo. Cheadaigh Údarás na Gaeltachta maoiniú de €335,000 d'Ealaín (na Gaeltachta) Teo in 2013. Tá triúr áisitheoirí réigiúnacha fostaíthe ag an gcomhlacht leis an gclár a chur i bhfeidhm.

### Buaiceanna 2013

Le linn 2013 cuireadh tacaíocht ar fáil do 145 togra tríd Ealaín (na Gaeltachta) Teo mar a leanas:

- Scéim Chleachtas na nEalaíon: scéim faoinar tugadh tacaíocht do dhaoine aonair nó d'eagrais ar mian leo tionscnamh ealaíon a fhorbairt. Ceadaíodh tacaíocht do 15 tionscnamh in 2013 ar a n-áirítear tionscnaimh dhrámaíochta, tionscnaimh litríochta, tionscnaimh amharcealaíon agus tionscnaimh idirdhisceplíneacha, le buiséad iomlán de €52,000.
- Scéim na bhFéilte: scéim faoinar tugadh tacaíocht do dhaoine aonair nó d'eagrais ar mian leo féilte ealaíon a fhorbairt. Cuireadh tacaíocht ar fáil do 19 féile ealaíon in 2013 le buiséad iomlán de €83,000.
- Scéim Sparánachta d'Ealaíontóir: scéim faoinar tugadh deis d'ealaíontóirí aonair iarratas a dhéanamh ar mhaoiniú a chuirfidh ar a gcumas forbairt a dhéanamh ar a gceird. Cuireadh tacaíocht ar fáil do 34 ealaíontóir in 2013, le buiséad iomlán €50,000.



### The Elderly

As part of the organisation's social development and language maintenance functions, support was provided, through the social employment schemes, to day-centres to enable them to deliver additional services for the elderly. A number of carers' training courses were organised in association with the Health Service Executive, the Vocational Education Committee, Galway, and the Carers' Association of Ireland.

### The Arts

Údarás na Gaeltachta and the Arts Council jointly fund a wide range of traditional and contemporary arts initiatives and projects which are delivered by the Údarás subsidiary company Ealaín (na Gaeltachta) Teo. Údarás na Gaeltachta approved €335,000 in funding to Ealaín (na Gaeltachta) Teo in 2013. The company employs three regional arts facilitators who implement the programme.

### 2013 Highlights

During 2013, support was provided to 145 arts initiatives through schemes facilitated by Ealaín (na Gaeltachta) Teo which are detailed below:

- The Arts Development Scheme: Provides assistance to individuals or organisations wishing to develop arts projects. Support was provided to 15 initiatives in 2013 including drama, literature, visual and interdisciplinary arts projects amounting to a total budget approval of €52,000.
- The Arts Festivals Scheme: Provides support to individuals and organisations to develop arts festivals. Funding was approved for 19 Gaeltacht arts festivals in 2013 amounting to a total budget approval of €83,000.
- The Bursary Scheme for Artists: Provides support to individual artists to assist them to develop their skills. Assistance was approved for 34 artists in 2013 amounting to a total budget approval of €50,000.

- Scéim na bPríomhréimsí: scéim faoinar ndéantar forbairt straitéiseach ar ghnéithe éagsúla a chuirfidh le hinfreastruchtúr na n-ealaíon ar bhunús fadtréimhseach. Ceadaíodh tacaíocht do 11 thogra faoin scéim seo in 2013 le buiséad iomlán de €230,000.
- Scéim Síol: scéim faoinar tugadh tacaíocht do dhaoine aonair agus do ghrúpaí ar suim leo miontionscadal nó togra tosaíochta ealaíon a fhorbairt. Cuireadh tacaíocht ar fáil do 66 acu seo in 2013 le buiséad iomlán de €25,000.
- Forbraíodh *Straitéis d'Fhorbairt na nEalaíon 2013-2016* agus aontaíodh an straitéis ag leibhéal boird an Údaráis agus an Chomhairle Ealaíon.
- D'eagraigh Ealaín (na Gaeltachta) Teo fóram tras-Eorpach ealaíne i nDaingean Uí Chúis i mí Mhárta 2013 dar teideal 'Tír a Mór'. D'fhreastal ealaíontóirí agus eagraíochtaí comhpháirtíochta ó Albain, an Bhreatain Bheag, an Ísiltír, an Ghailís, Tír na mBascach, Oileáin Fharó agus ón Ghaeltacht le smaointe, mianta agus ábhair spéise a roinnt agus líonraí nua a fhorbairt as a d'fheadfadh comhoibriú praiticiúil Eorpach a eascairt.
- Bhí Ealaín (na Gaeltachta) Teo. lárnach i n-eagrú Tionól na gComharsan Ceilteach i Sabhal Mòr Ostaig, Oileán Sciathanach, Albain i mí Mheitheamh. Tionól ealaíne agus cultúrtha ab é ar a raibh freastal á dhéanamh ag lucht cruthaitheach na gcríoch Ceilteach as Albain, an Bhreatain Bheag agus Éirinn. Rinneadh ceiliúradh ar chuid den obair atá bainte amach ag an gcomhpháirtíocht le cúpla bliain anuas, mar aon le plé agus pleanáil ar fhéidearthachtaí nua do na comharsain sa toadhcháí.
- Ghlac eagraíochtaí Ghaeltachta páirt lárnach sa mhórfheile náisiúnta 'Oíche Chultúir' don cheathrú bhliain as a chéile. Eagraíodh breis agus 30 imeacht ar fud na Gaeltachta mar chuid den mhórhaispeántas in 2013.
- Le tacaíocht ó Ealaín na Gaeltachta agus Foras na Gaeilge bhunaigh an t-ealaíontóir Nuala Ní Fhlathúin an suíomh idirlín Nua-Ealaín. Is togra é Nua-Ealaín a dhéanann iarracht an bhearna idir an Ghaeilge agus na físealaíona a líonadh, spéis agus rannpháirteachas an phobail sna físealaíona a chothú agus na gréasáin atá ann cheana féin a láidriú.
- I 2013 rinneadh athdhearadh iomlán ar shuíomh idirlín [www.ealain.ie](http://www.ealain.ie), agus rinneadh forbairt ar uirlisí meáin shóisialta. Eagraíodh roinnt cúrsaí traenála d'ealaíontóirí i gcúrsaí cumarsáide agus caidreamh poiblí.

- The Main Activities Scheme: This scheme allows for the strategic development of various projects that aim to enhance the arts infrastructure in the long term. Assistance was approved for 11 projects amounting to a total budget approval of €230,000.
- The 'Síol' Scheme: Offers assistance to individuals and groups interested in developing small arts projects or events. Support was approved for 66 initiatives, amounting to a total budget approval of €25,000.
- A *Strategy for the Development of Arts in the Gaeltacht 2013-2016* was developed, and the strategy was approved by the Board of An tÚdarás and the Arts Council.
- Ealaín (na Gaeltachta) Teo organised a trans-European arts forum, entitled 'Tír a Mór', in Daingean Uí Chúis in March 2013. Artists and partnering organisations from Scotland, Wales, Switzerland, Galicia, the Basque country, Faroe Islands and the Gaeltacht attended the event where opinions, aspirations and interests were discussed and new networks from which practical European cooperation could grow were developed.
- Ealaín (na Gaeltachta) Teo. was central in organising Tionól na gComharsan Ceilteach in Sabhal Mòr Ostaig on the Isle of Skye, Scotland in June. The arts and culture convention was attended by creative groups from Celtic regions: Scotland, Wales and Ireland. Projects completed by the partnership in recent years were commended and the possibilities of future collaborations in the future were discussed.
- Gaeltacht organisations were central in the Culture Night Festival celebrations for the fourth year in a row. Over 30 events were organised throughout the Gaeltacht as part of the 2013 event.
- Artist Nuala Ní Fhlathúin established the Nua-Ealaín website, with support from Ealaín na Gaeltachta and Foras na Gaeilge. Nua-Ealaín is a new project that attempts to bridge the gap between the Irish language and the visual art, cultivate the public's interest and participation in visual art and strengthen established networks.
- Ealaín (na Gaeltachta) Teo's website, [www.ealain.ie](http://www.ealain.ie) was redesigned and new social media tools were developed. A number of training courses in communications and public relations were organised for artists.



# Gníomhaíochtaí Gaeilge

*Irish Language Activities*



## Gníomhaíochtaí Gaeilge

Is í príomhaidhm reachtúil an Údaráis ná caomhnú agus leathadh na Gaeilge mar theanga phobail agus teaghlaigh. Tá cothabháil agus forbairt na teanga mar chuid lárnach de ghníomhaíochtaí na heagraíochta agus chuige sin cuirtear scéimeanna agus tionscnaimh áirithe i bhfeidhm chun tabhairt faoi na dúshláin teanga.

### Acht na Gaeltachta, 2012 agus an Straitéis 20 Bliain don Ghaeilge 2010-2030

Le linn 2013 cuireadh dlús le hobair phleanála le feidhm a thabhairt d'Acht na Gaeltachta, 2012. Aontaíodh go mbeadh an Ghaeltacht roinnte i 26 Limistéar Pleanála Teanga Ghaeltachta agus rinneadh sainiú iomlán de réir toghrann ar na limistéir sin. Forbraíodh agus aontaíodh próiseas le heagraíochtaí a roghnú le dul i mbun pleananna teanga a ullmhú sna Limistéir Pleanála Teanga. Is é an cuspóir a bheidh ag na pleananna teanga ná cur le húsáid na Gaeilge sna limistéir lena mbaineann siad i réimsí an phobail agus an teaghlaigh, i réimsí oideachais, sóisialta, gnó agus poiblí.

Le linn 2013 leanadh le hobair na ngrúpaí oibre atá bunaithe le bunús riaracháin agus treoir fheidhmiúil a leagan síos d'fheidhmiú na Straitéise agus don Acht. Rinneadh seisiúin eolais a reáchtáil ar bhonn réigiúnach

le heolas cothrom le dáta a thabhairt do na heagraíochtaí pobail sa Ghaeltacht faoin bpróiseas pleanála teanga.

I mí na Nollag 2013 rinne an tAire Stáit sa Roinn Ealaíon, Oidhreacht agus Gaeltachta, Donnchadh Mac Fhionnlaoich, T.D., na chéad fhógraí i dtaca le trí Limistéar Pleanála Teanga Ghaeltachta. Cuireadh tús leis an phróiseas agus tá an tÚdarás freagrach as eagraíochtaí a roghnú chun pleananna teanga a ullmhú agus a fheidhmiú sna limistéir éagsúla.

### Ionaid Seirbhísí Teanga

Le linn 2013 rinne thart ar 450 duine freastal ar ranganna Gaeilge i 34 ionad atá ag seachadadh cúrsaí Gaeilge ar fud na Gaeltachta.

### Scéim Ghaeilge do Chomhlachtaí Gaeltachta

Déantar an Ghaeilge a spreagadh i gcliantchomhlachtaí an Údaráis tríd an scéim seo ionas go mbeadh Gaeilge níos infheicthe go poiblí agus in úsáid i gcúrsaí gnó. Rinneadh pleananna teanga a aontú nó a athbhreithniú i gcás 55 cliantchomhlacht le linn na bliana.

## Irish Language Activities

The primary statutory objective of Údarás na Gaeltachta is the preservation and extension of the Irish language as a community and family language. All of the organisation's activities have at their core a language maintenance and development objective and to that end specific schemes and initiatives are implemented to address the challenges in relation to language maintenance.

### The Gaeltacht Act 2012 and the 20-Year Strategy for the Irish Language 2010-2030

During 2013, initial measures to give statutory effect to the Gaeltacht Act 2012 were developed. It was agreed that the Gaeltacht would consist of 26 Language Planning Areas, and these areas were defined based on electoral divisions. A process was developed and approved, to select suitable lead organisations to begin the language planning process in the Language Planning Areas. The aim of the language plans is to strengthen the use of the Irish language in community and family settings, as well as in education, social, business and public areas.

During 2013, the working groups, set up to establish an administrative base and operational guidelines for the implementation of the Strategy and the Act, continued their development work. Information sessions were organised in various regions to update community

organisations in the Gaeltacht on the language planning process.

In December 2013 the Minister of State at the Department of Arts, Heritage and the Gaeltacht, Dinny McGinley, T.D., announced the first notices in respect of three Gaeltacht Language Planning Areas. The language planning process began and an tÚdarás is responsible for selecting organisations to prepare language plans and operate in the various areas.

### Language Services Centres

Over 450 people attended Irish language courses in 34 language services centres throughout the Gaeltacht areas in 2013.

### Irish Language Initiative for Businesses

An tÚdarás agreed or reviewed language plans with 55 of its client companies during the year. This support scheme has been devised specifically to promote the Irish language in Údarás client companies in the Gaeltacht with special emphasis on the visibility and the use of Irish language in business context.

### Luathoideachas

Is struchtúr neamhspleách é Comhar Naíonraí na Gaeltachta Teo a chuireann seirbhís bhainistíochta agus riaracháin ar fáil do naíonraí agus seirbhísí eile cúram leanaí sa Ghaeltacht. Le linn 2013 bhí 72 seisiún naíonra á riaradh sa Ghaeltacht agus breis agus 876 páiste ag freastal ar na seirbhísí sin. Lena chois sin, d'fhreastail thart ar 260 páiste ar sheirbhísí náiolainne, seirbhísí iarscoile agus seisiúin do thuismitheoirí sna ceantair Ghaeltachta éagsúla. Tá 7 fostaithe go lánaimseartha agus 147 go páirtaimseartha ag an eagraíocht. Cheadaigh Údarás na Gaeltachta maoiniú de €580,000 do Chomhar Naíonraí na Gaeltachta Teo in 2013.

### An Óige

Reáchtálann Óige na Gaeltachta Teo clár leathan seirbhís óige sa Ghaeltacht le tacaíocht ó Údarás na Gaeltachta. Bhí 46 club óige ag feidhmiú ar fud na Gaeltachta agus breis agus 1,600 ógánach cláraithe le hÓige na Gaeltachta Teo in 2013. Mar aon leis sin, bhí cheithre ionad buail isteach ag feidhmiú i rith 2013, i gCill Charthaigh, sa Rinn, i gCarna agus sa Cheathrú Rua. Tá ceathrar fostaithe ag Óige na Gaeltachta Teo agus tá oifigí acu i nGaeltacht na Gaillimhe, i dTír Chonaill agus i Múscraí. Cheadaigh Údarás na Gaeltachta maoiniú de €250,000 d'Óige na Gaeltachta in 2013.



### Early Childhood Education

Comhar Naíonraí na Gaeltachta Teo is the company structure funded by Údarás na Gaeltachta to administer and manage naíonraí (preschool groups) throughout the Gaeltacht. There were 72 naíonraí sessions operating throughout the Gaeltacht during 2013, catering for some 876 children. In addition, the company catered for approximately 260 children in other services such as crèches, after-school care and parent groups, all of which operate through the medium of Irish in various Gaeltacht areas. Comhar Naíonraí na Gaeltachta Teo employs seven fulltime and 147 part-time staff. Údarás na Gaeltachta approved €580,000 in funding to Comhar Naíonraí na Gaeltachta Teo in 2013.

### Youth

Údarás na Gaeltachta provides funding to the youth organisation Óige na Gaeltachta Teo to assist it organise youth activities in the various Gaeltacht areas. There were 46 youth clubs in operation throughout the Gaeltacht in 2013 with almost 1,600 members registered. In addition, there were four drop in centres in operation during 2013, in Cill Charthaigh, An Rinn, Carna and An Cheathrú Rua. Óige na Gaeltachta Teo employs four people directly and has regional offices in the Galway, Donegal and Muscraí Gaeltacht areas. Údarás na Gaeltachta approved €250,000 in funding to the organisation during 2013.





**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 Ealaíon, Oidhreachta agus Gaeltachta 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 riaracháin eile de chuid an Stáit agus an Aontais Eorpaigh.

**Foireann**

Ag deireadh 2013 bhí 82 duine fostaithe ag an Údarás. Ceadaíodh don Údarás post dlíodóra agus Bainisteoir Réigiúnach don Tuaiscirt a líonadh.

**Comhionannas**

Tá Údarás na Gaeltachta tiomanta go hiomlán do pholasaí comhionannais deise, agus tá gach post san eagraíocht oscailte 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, níthe mar chomhroinnt poist, sosanna gairme, saoire speisialta agus uaireanta laghdaithe oibre. I rith na bliana 2013, bhain 21 den fhoireann 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 le míchumas.

**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 scríofa 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 Shábháilteachta 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 i rith 2013 chun féachaint chuige go bhfuil an tÚdarás ag comhlíonadh na bhforálacha reachtúla.

**Oiliúint agus Forbairt na Foirne**

Leanadh le forbairt agus oiliúint foirne in 2013. Rinne baill foirne freastal ar réimse leathan de chúrsaí i rith na bliana idir chúrsaí lae, cúrsaí dioplóma, céime agus máistreachta i réimse leathan d'ábhair chúí a bhain le gnó, bainistíocht, dlí, fuinneamh inathnuaite, pleanáil teanga, Gaeilge, airgeadas agus nuatheicneolaíocht.

**Corporate 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 Arts, Heritage and the Gaeltacht 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, the agency is also required to comply with a range of other State and EU statutory and administrative requirements.

**Staff**

At the end of 2013 there were 82 persons employed in the organisation. An tÚdarás received sanctions to fill the positions of Solicitor and Regional Manager for Donegal during the year.

**Equality**

Údarás na Gaeltachta is committed to a policy of equal opportunity and has developed an equality programme over the years. 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 and reduced working hours. During 2013, 21 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 all safety statements to ensure compliance with the provisions of the Safety, Health and Welfare at Work Act, 2005.

During 2013 staff training in various areas of health and safety continued in order to ensure the organisation is fully compliant with legislation.

**Staff Training and Development**

The staff training and development programme continued in 2013. Members of staff attended a wide range of courses during the year which included day courses, diploma, degree and masters courses in business, management, law, renewable energy, language planning, Irish language, finance and new technology.

## Clár um Chúram Cliant

I gcomhréir le dea-chleachtas sa tSeirbhís Phoiblí, tá glactha ag Údarás na Gaeltachta le Cód Cleachtais i dtaca le Chúram Cliant. Tá Cairt na gCliant ar taispeáint agus ar fáil in oifigí an Údaráis agus ar a shuíomh idirlín [www.udaras.ie](http://www.udaras.ie). Mar chuid den Chód Cleachtais, tá nósmaireacht maidir le gearáin a láimhseáil agus córas chun déileáil le gearáin fhoirmiúla faoi chaighdeán seirbhísí an Údaráis. Déantar achainíochas agus gearáin a fhiosrú agus a fheagairt agus fadhbanna a chur ina gceart chomh fada agus is féidir é, de réir gnáthmhodhanna imeachta an Údaráis. Tá an tÚdarás ag leanúint de bhéim a chur ar sheirbhísí do chliant a fheabhsú, agus chuige sin déantar modhanna imeachta a leasú agus a shocrú i scríbhinn de réir mar is cuí, chun seirbhís chomhsheasmhach a chinntiú.

Faoi Chomhaontú na Seirbhíse Poiblí (Comhaontú Páirc an Chrócaigh agus Comhaontú Bhóthar Haddington), tá plean gníomhaíochta deartha ag an Údarás chun tacú le caomhnú seirbhísí poiblí ardchaighdeáin in am a bhfuil laghduithe suntasacha á ndéanamh ar acmhainní agus líon foirne.

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 ó 1 Bealtaine 2013. Socraíodh dá réir go gcuirfí eolas ina leith sin ar fáil don phobal ar shuíomh idirlín an Údaráis ag [www.udaras.ie](http://www.udaras.ie) agus in

ábhar cumarsáide agus ar bhealaí cuí eile, 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 comhaltáí de chuid an Bhoird agus baill foirne atá i bpost ainmnithe ráitis leasa de réir mar ba chúí. 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 2013 freisin de réir mar ba chúí.

## Na hAchtanna um Shaoráil Faisnéise, 1997 agus 2003

Tháinig Údarás na Gaeltachta faoi thionchar an Achta um Shaoráil Faisnéise ar 21 Eanáir 2001. I rith 2013 fuair an tÚdarás naoi iarratas ar thaifid. Níor iarradh aon athbhreithniú inmheánach.

## Rialacháin na gComhphobal Eorpach (Rochtain ar Fhaisnéis faoin gComhshaol) 2007 go 2011

D'fhonn éifeacht a thabhairt do Threoir 2003/4/ CE Pharlaimint agus Chomhairle na hEorpa maidir le rochtain a bheith ag an bpobal ar fhaisnéis faoin gcomhshaol, thug an tAire Comhshaol, Oidhreacht agus Rialtais Áitiúil Rialacháin isteach in Éirinn le héifeacht ó 1 Bealtaine 2007.

## 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 offices and on its website [www.udaras.ie](http://www.udaras.ie). The Code of Practice includes procedures for handling disputes and a system for dealing with formal complaints regarding the quality of An tÚdarás' service delivery. Normal procedures are followed for investigating and responding to representations and complaints and to correct any issues as they arise. An tÚdarás continues to place emphasis on improving services to its clients, and to that end procedures are amended and documented as appropriate, to ensure consistent delivery of service.

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

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 on 1 May 2013. Information in this regard is provided on the Údarás website [www.udaras.ie](http://www.udaras.ie) and in other communication material. Údarás procedures were adjusted and are 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 statements of interests as appropriate. Since 2009 the provisions of these Acts apply to the directors and certain managers in the Údarás subsidiaries, who also completed statements in 2013 as appropriate.

## Freedom of Information Acts, 1997 and 2003

Údarás na Gaeltachta was brought under the provisions of the Freedom of Information Act on 21 January 2001. During 2013, An tÚdarás received nine requests for records. There were no requests for internal review.

## European Communities (Access to Information on the Environment) Regulations 2007 to 2011

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 1st May 2007.

The Regulations, entitled the European Communities (Access to Information on the Environment) Regulations, S.I. 133 of 2007, and amended by the European Communities (Access to Information on the Environment) Regulations 2011, S.I. 662 of 2011, provide that, subject to certain exceptions, information relating to the

Forálann na Rialacháin, dar teideal Rialacháin na gComhphobal Eorpach (Rochtain ar Fhaisnéis faoin gComhshaoil), I.R. 133 de 2007, arna leasú ag Rialacháin na gComhphobal Eorpach (Rochtain ar Fhaisnéis maidir leis an gComhshaoil) 2011, I.R. 662 de 2011, nach foláir faisnéis a bhaineann leis an gcomhshaoil atá ina sheilbh ag údarás poiblí ar nós Údarás na Gaeltachta, nó atá coinnithe ar a shon, a chur ar fáil ar iarratas do dhuine ar bith, faoi réir eisceachtaí áirithe. Tá córas i bhfeidhm ag an Údarás le freagairt do riachtanais na Rialachán.

Mar eagraíocht a bhíonn ag plé le forbairt thionsclaíoch agus fostaíochta agus le cur chun cinn forbairt pobail, cultúir agus teanga, tá maoin ghnó ag Údarás na Gaeltachta sna contaetha Gaeltachta ar fad, idir thalamh, fhoirgnimh, eastáit tionscail agus pháirceanna gnó. I measc na gcineálacha faisnéise a bhíonn ina sheilbh bíonn eolas faoi ionaid ghnó, eastáit agus pháirceanna 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 na hAchtanna um Shaoráil Faisnéise agus feidhmíonn siadsan go comhthreomhar leis na Rialacháin seo.

### An Cód Cleachtas um Rialachas Comhlachtaí Stáit

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

### Fostaíocht agus Íocaíochtaí

Foilsíonn an tÚdarás 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 shuíomh idirlín an Údaráis [www.udaras.ie](http://www.udaras.ie) agus cuirtear ar fáil é ar iarratas.



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 industrial and employment promotion and with community, language and cultural development, Údarás na Gaeltachta has property portfolios in each of the Gaeltacht counties, including land, buildings, industrial estates and business parks. Among the type of information it 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. The Freedom of Information Acts are not affected and they continue to operate in parallel with these Regulations.

### 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 Cathaoirleach reports accordingly each year in a report to the Minister.

### Employment and Payments

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

### An tAcht um Íoc Pras Cuntas, 1997

Baineann an tAcht um Íoc Pras Cuntas, 1997, a tháinig i bhfeidhm 2 Eanáir 1998, Rialacháin na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála) 2002, a tháinig i bhfeidhm 7 Lúnasa 2002, agus Rialacháin na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála) 2012, á tháinig i bhfeidhm 16 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 cinneadh Rialtais, is gá d'eagraíochtaí Stáit neamhthráchtála, Údarás na Gaeltachta san áireamh, cloí le treoracha nua faoina n-íoctar soláthraithe laistigh de 15 lá ó fhaightear sonrasc bailí uathu ó 1 Iúil 2011. Foilsítear eolas ráithiúil ar chur i bhfeidhm an chinnidh seo ar shuíomh idirlín an Údaráis [www.udaras.ie](http://www.udaras.ie). Seo a leanas achoimre den eolas sin don bhliain go 31 Nollaig 2013:

### 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 2nd January 1998, the European Communities (Late Payment in Commercial Transactions) Regulations 2002, which came into effect on 7th August 2002, and the European Communities (Late Payment in Commercial Transactions) Regulations 2012, which came into effect on 16 March 2013. It is the policy of Údarás na Gaeltachta to ensure that all invoices are paid promptly, subject to sufficient funds being available.

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

From 1 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 are published on the Údarás website [www.udaras.ie](http://www.udaras.ie). The following is a summary of that information for the year to 31 December 2013:

Sonraí	Uimhir	Luach (€)	Céatadán (%) de líon iomlán na n-íocaíochtaí déanta
Details	Number	Value (€)	Percentage (%) of total payments made
Líon na n-íocaíochtaí déanta laistigh de 15 lá <i>Number of payments made within 15 days</i>	5,082	4,905,882.57	71.83%
Líon na n-íocaíochtaí déanta laistigh de 16 agus 30 lá <i>Number of payments made within 16 to 30 days</i>	1,273	1,195,225.76	17.99%
Líon na n-íocaíochtaí déanta sa bhreis ar 30 lá <i>Number of payments made in excess of 30 days</i>	720	710,752.27	10.18%
Líon íocaíochtaí sa tréimhse <i>Total payments made in period</i>	7,075	6,811,860.60	100%
Sonraisc Chonspóideachai <i>Disputed Invoices</i>			N/A

### Acht na dTeangacha Oifigiúla 2003

Baineann Acht na dTeangacha Oifigiúla 2003 a síníodh ina dhíl ar 14 Iúil 2003 leis an Údarás. Cloíonn an tÚdarás le forálacha an Achta sin.

## Fuinneamh agus Comhshaol

### Forbhreathnú ar úsáid fuinnimh sa bhliain 2013

Léiríonn eolas atá ar fáil maidir le húsáid fuinnimh in oifigí atá áitithe ag foireann an Údaráis gur úsáid Ardoifig an Údaráis sna Forbacha 79.98% den fhuinneamh iomlán a húsáideadh, oifig Ghaioth Dobhair 14.22% agus oifig Dhaingean Uí Chúis 5.8%, in 2013. In iomlán, úsáideadh 58.22% den fhuinneamh i gcomhair teasa, aer choiriú agus uisce te. D'úsáid soilsiú agus trealamh oifige 39.28% agus cócaireacht 2.5% den fhuinneamh.

In 2013 d'úsáid Údarás na Gaeltachta 946,830 kWh d'fhuinneamh, rud a léirigh méadú de 8% ar an mbliain roimhe sin, agus bhí sin amhlaidh de thoradh méadú ar uaireanta oibre ó thús mí Iúil 2013. Bhí na hoifigí in úsáid 45 uair a chloig sa bhreis sa tréimhse sé mhí sin, agus bhí 90 uair breise d'uaireanta téamh de bharr na huairanta oibre níos faide.

Úsáideadh fuinneamh mar seo a leanas:

- 371,990 kWh de leictreachas;
- 551,210 kWh de theas ar a n-áirítear; 440,820 kWh d'fhuinneamh teirmeach seachadta ó bhith mhais, 110,390 kWh ó ola.

### Official Languages Act 2003

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

## Energy and Environment

### Overview of energy usage in 2013

Data available on energy consumption for 2013 illustrates that the Head Office of Údarás na Gaeltachta at Na Forbacha consumed 79.98% of total energy used within their staff occupied offices, the offices at Páirc Ghnó Gaoth Dobhair consumed 14.22% while the offices at Daingean Uí Chúis consumed 5.8%. A total of 58.22% of the energy consumed is attributed to space heating, air conditioning and domestic hot water. Lighting and office equipment accounted for 39.28% while catering represented 2.5%.

In 2013 Údarás na Gaeltachta consumed 946,830 kWh of energy, this showed an increase in usage of 8% over the previous year and is attributed mostly to the longer working hours which came into effect in July 2013. The offices were occupied for an additional 45 hours during that six month period and heating duration was increased by an extra 90 hours to take into account the longer working hours.

The total energy consumed consisted of:

- 371,990 kWh of electricity;
- 551,210 kWh for heating which includes 440,820

- Mhéadaigh an glúin d'fhuinneamh teirmeach 250% agus tháinig laghdú 58% ar úsáid ola ón bhliain roimhe.
- Úsáideadh 23,622 kWh ó ghás peitriilim leachtach i gcomhar cocaireacht san Ard Oifig.

### Gníomhartha coigilt fuinnimh a glacadh in 2013

I measc na ngníomhaíochtaí coigilt fuinnimh a glacadh, athraíodh na téitheoirí leictreacha a bhí ann go téitheoirí uisce te le brú íseal le bunchomhlai teirmeastatacha agus cuireadh braiteoirí teas nua in áit na sean cinn, le cur amuigh fuinnimh a sheachaint.

In oifigí Daingean Uí Chúis cuireadh tanc idirghabhála leis an gcaidéal teasa agus na ciorcaid teasa faoin urlár chun an buaiclóid a laghdú agus uaireanta luchtú an chórais a choinneáil ag ráta oíche níos ísle.

### Gníomhartha atá beartaithe do 2014

Chuir an córas bainistíochta foirgnimh a insealbháidh san Ard Oifig eolas ar fáil faoi aon chur amú fuinnimh agus rachfar i ngleic leis na fadhbanna seo in 2014. Sábhálfaidh na ngníomhaíochtaí seo timpeall 9000 kWh.

Tá sé i gceist ag Údarás na Gaeltachta an feachtas feasachta fuinnimh a athbhuanú ina chuid oifigí i 2014 chun an méadú in úsáid fuinnimh i 2013 a cheartú.

kWh of thermal energy delivered from biomass, 110,390 kWh from oil.

- The generation of thermal energy from biomass has increased by 250% while the consumption of oil has decreased by 58% over last year's figures.
- 23,622 kWh represents the consumption of gas used for catering at the Head Office.

### Energy saving actions undertaken in 2013

In 2013, actions undertaken at the Head Office in Na Forbacha included the replacement of a number of electric water heaters with secondary water heated from the biomass heating circuit; electric heaters from a number of the outer offices were replaced by low pressure hot water radiators fitted with integral thermostatic valves and a number of old heat sensors were replaced thus avoiding energy wastage.

At our offices at Daingean Uí Chúis a buffer tank was incorporated on the heat pump and under-floor heating circuits to help reduce peak loading and confine charge times on the system to the cheaper night rate electricity unit charge.

### Actions planned for 2014

The building management system installed at Head Office has allowed for identification of energy wastage and these issues will be addressed in 2014. Savings on energy resulting from these actions will be in the region of 9000 kWh's. An tÚdarás plan to re-establish an energy awareness campaign in all offices in 2014 in order to reverse the trend of energy usage growth from 2013.

**Údarás na Gaeltachta**  
**Ráitis Bhliantúla Airgeadais 2013**  
*Annual Financial Statements 2013*

## Tuarascáil an Ard-Reachtair Cuntas agus Ciste le cur i láthair Thithe an Oireachtais

Tá ráitis airgeadais Údarás na Gaeltachta don bhliain dar críoch 31 Nollaig 2013 iniúchta agam faoin Acht um Údarás na Gaeltachta, 1979.

Tá na ráitis airgeadais, a ullmhaíodh faoi na polasaithe chuntasaíochta arna leagan amach sna ráitis, comhdhéanta de na polasaithe chuntasaíochta, an cuntas oibríoch, an ráiteas gnóthachain agus cailteanais aitheanta iomlán, an clár comhardaithe, an ráiteas faoi shreabhadh airgid agus na nótaí gaolmhara. Ullmhaíodh na ráitis airgeadais ar an mbealach a fhorordaítear faoi Alt 18 den Acht agus de réir chleachtas cuntasaíochta a nglactar leis go ginearálta in Éirinn.

### Freagrachtaí Chomhaltaí an Údaráis

Tá Comhaltaí an Údaráis freagrach as na ráitis airgeadais a ullmhú, as a chinntiú go dtugann siad léargas fíor agus cothrom maidir leis an riocht ghnóthaí Údaráis na Gaeltachta agus ar a ioncam agus a chaiteachas, agus as rialtacht a n-idirbheart a chinntiú.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Is é mo fhreagrachta ná na ráitis airgeadais a iniúchadh agus tuairisciú a dhéanamh orthu i gcomhréir le dlí oiriúnach.

Déantar m'iniúchadh faoi réir na dtosca speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistiú agus a bhfeidhmiú.

Déantar m'iniúchadh i gcomhréir le Caighdeán Idirnáisiúnta maidir le hIniúcháireacht (Ríocht Aontaithe agus Éire) agus de réir na gCaighdeán Eiticiúla d'Iniúcháirí de chuid an Bhoird um Chleachtas Iniúcháireachta.

### Scóip an iniúchta ar ráitis airgeadais

Cumhdaíonn iniúchadh faisnéis a fháil maidir leis na méideanna agus an nochtadh sna ráitis airgeadais, an leor iad chun urrús réasúnta a thabhairt go bhfuil na ráitis airgeadais saor ó mhí-ráiteas ábhartha cibé calaóis nó earráid is cúis leis sin. Clúdaíonn sé seo measúnú faoi

- cibé an bhfuil na beartais chuntasaíochta cuí do thosca Údarás na Gaeltachta, agus gur cuireadh i bhfeidhm iad go seasmhach agus gur nochtáíodh iad go leormhaith
- a réasúnta is a bhí na meastacháin chuntasaíochta shuntasacha a rinneadh agus na ráitis airgeadais á n-ullmhú, agus
- tíolacadh foriomlán na ráiteas airgeadais.

Déanaim iarracht freisin chun fianaise a fháil le linn an iniúchta maidir le rialtacht na n-idirbheart airgeadais.

Chomh maith leis sin, léim tuarascáil bhliantúil an Údaráis chun aon neamhréireachtaí ábhartha leis na ráitis airgeadais iniúchta a aithint. Má thugaim aon mhiráiteas nó neamhréireachtaí ábhartha dealraitheacha faoi deara, breithním na tionchair a bheidh acu sin ar mo thuarascáil.

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

I have audited the financial statements of Údarás na Gaeltachta for the year ended 31 December 2013 under the Údarás na Gaeltachta Act, 1979.

The financial statements, which have been prepared under the accounting policies set out therein, comprise the accounting policies, the operating account, the statement of total recognised gains and losses, the balance sheet, the cash flow statement and the related notes. The financial statements have been prepared in the form prescribed under section 18 of the Act, and in accordance with generally accepted accounting practice in Ireland.

### Responsibilities of the Members of An tÚdarás

The Members of An tÚdarás are responsible for the preparation of the financial statements, for ensuring that they give a true and fair view of the state of Údarás na Gaeltachta's affairs and of its income and expenditure, and for ensuring the regularity of transactions.

### Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the financial statements and report on them in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to state bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

### Scope of Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements, sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to Údarás na Gaeltachta's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the financial statements, and
- the overall presentation of the financial statements.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

In addition, I read all the Údarás' annual report to identify material inconsistencies with the audited financial statements. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.



### Tuairim faoi na ráitis airgeadais

Is é mo thuairim, go dtugann na ráitis airgeadais, a ullmhaíodh go cuí de réir chleachtas cuntasáiochta a nglactar leis go ginearálta in Éirinn, léargas fíor agus cothrom maidir le riocht ghnóthaí Údaráis na Gaeltachta ar 31 Nollaig 2013 agus ar a ioncam agus ar a chaiteachas don bhliain dar críoch sin.

Is é mo thuairim, go raibh leabhair chuntais chuí coinnithe ag Údarás na Gaeltachta. Tá na ráitis airgeadais ag teacht leis na leabhair chuntais.

### Nithe a thuairiscím le heisceacht

Tuairiscím le heisceacht

- mura bhfuair mé an fhaisnéis agus na mínithe go léir a theastaigh uaim le haghaidh m'iniúchta, nó
- má bhí aon chás ábhartha ann nár úsáideadh suimeanna airgid chun na gcríoch a bhí ar intinn nó nach ndearnadh na hidirbhearta de réir na n-údarás a rialaíonn iad, nó
- nuair nach bhfuil an fhaisnéis a thugtar i dTuarascáil Bhliantúil an Údaráis ag teacht leis na ráitis airgeadais ghaolmhara, nó
- nuair nach léiríonn an ráiteas um rialú inmheánach airgeadais géilliúlacht an Údaráis don Chód Cleachtais um Rialú Comhlachtaí Stáit, nó
- má fhaighim amach go bhfuil cúrsaí ábhartha eile ann a bhaineann leis an dóigh inar cuireadh gnó poiblí i gcrích.

Níl aon rud le tuairisciú agam maidir leis na cúrsaí sin faoina ndéantar tuairisc le heisceacht.



### Séamus Mac Cárthaigh

Ard-Reachtaire Cuntas agus Ciste  
30 Meán Fómhair 2014

### Opinion on the Financial Statements

In my opinion, the financial statements, which have been properly prepared in accordance with generally accepted accounting practice in Ireland, give a true and fair view of the state of Údarás na Gaeltachta's affairs at 31 December 2013 and of its income and expenditure for the year then ended.

In my opinion, proper books of account have been kept by Údarás na Gaeltachta. The financial statements are in agreement with the books of account.

### Matters on which I report by exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- My audit noted any material instance where moneys have not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- The information given in Údarás na Gaeltachta's Annual Report is not consistent with the related financial statements, or
- The statement on internal financial control does not reflect Údarás na Gaeltachta's compliance with the Code of Practice for the Governance of State Bodies, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

## Ráiteas ar Dhualgais an Bhoird

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 Airgeadais. 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;
- neamhchomhlíonadh ábhartha aon chleachtais chuntasáíochta infheidhme a nochtadh agus a mhíniú.

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 chalaíocht nó aon ghnóthaí cama a chosc agus a thabhairt faoi deara.



Anna Ní Ghallachair  
Cathaoirleach



Dairíona Nic Con Iomaire  
Comhalta

## Statement of the Board's Responsibilities

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 Finance. 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;
- disclose and explain any material departures from applicable accounting standards.

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.

**Dáta:** 26 Meán Fómhair 2014

## Ráiteas um Rialú Inmheánach Airgeadais

Thar ceann Bhord Údarás na Gaeltachta admhaím an fhreagracht atá orainn maidir lena chinntiú go bhfuil córas éifeachtach rialaithe airgeadais inmheánaigh á oibriú agus á choinneáil.

Ní féidir leis an gcóras ach cinnteacht réasúnach agus ní cinnteacht iomlán a thabhairt go mbeidh cosaint ag sócmhainní, go bhfuil idirbhearta údaraithe agus á dtaifeadh go cuí, agus go seachnaítear neamhriachtaité n-éarráidí ábhair nó go n-aimsítear iad laistigh de thréimhse thráthúil.

Ghlac an Bord céimeanna chun a chinntiú go bhfuil timpeallacht rialaithe oiriúnach i bhfeidhm trí:

- Sainmhíniú soiléir a dhéanamh ar fhreagrachtaí agus ar chumhachtaí bainistíochta;
- Nósanna imeachta foirmiúla a bhunú chun monatóireacht a dhéanamh ar ghníomhaíochtaí agus chun sócmhainní na heagraíochta a chosaint;
- Chultúr freagrachta a fhorbairt feadh gach leibhéal de chuid na heagraíochta.

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

- Cineál, fairsinge agus impleachtaí airgeadais rioscaí a bhaineann leis an gcomhlacht a aithint lena n-áirítear an méid agus na catagóirí a bhreithnítear a bheith inghlactha;
- Mheasúnacht a dhéanamh ar an dóchúlacht go dtarlóidh na rioscaí aitheanta;
- 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.

Tá an córas rialaithe airgeadais inmheánaigh bunaithe ar chreat eolais bhainistíochta rialta, nósanna imeachta riaracháin lena n-áirítear scaradh dualgas, agus córas tarmhligin 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 leagan amach chun feidhmíocht airgeadais agus eile a thomhas;
- Treoirí rialaithe infheistíochta caipitil a bhíonn sainithe go soiléir;
- Disciplíní foirmiúla do bhainistíocht tionscadal.

## Statement on Internal Financial Control

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

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 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.

The system of internal financial 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.

Tá Seirbhís Iniúchóireachta Inmheánaí á soláthar don Údarás de réir an Chóid Fhrámaíochta um Scothcleachtas atá leagtha amach sa Chód Cleachtas um Rialachas Comhlachtaí Stáit. 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 iniúchóireachta inmheánaí ar an anailís sin. Formhuíononn an Choiste Iniúchóireachta anailís na rioscaí agus na pleananna iniúchóireachta inmheánaí. Ar a laghad uair amháin sa bhliain cuireann an tSeirbhís Iniúchóireachta Inmheánaí tuairisc ar fáil don Choiste Iniúchóireachta ar ghníomhaíocht iniúchóireachta inmheánaí. Áirítear sa tuairisc sin tuairim na Seirbhíse ar éifeachtacht agus ar leordhóthanacht an chórais rialaithe airgeadais inmheánaigh.

Bíonn obair na Seirbhíse Iniúchóireachta Inmheánaí, An Choiste Iniúchóireachta a mhaoirsíonn obair na Seirbhíse sin, bhainisteoirí feidhmeannacha laistigh de 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 airgeadais inmheánaigh.

Dearbhaím go ndearna an Bord athbhreithniú ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh a bhí i bhfeidhm i rith na bliana 2013.

Arna shíniú thar ceann an Bhoird



Anna Ní Ghallachair  
Cathaoirleach

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 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 Committee. At least annually, the Internal Audit Service provides the Audit 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 financial control.

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

I confirm that the Board carried out a review of the effectiveness of the system of internal financial controls in operation during 2013.

Signed on behalf of the Board

**Dáta:** 26 Meán Fómhair 2014

## Polasaithe Cuntasaíochta

### An tAcht um Údarás na Gaeltachta, 1979

Bunaíodh Údarás na Gaeltachta ar 1 Eanáir 1980 faoi fhorálacha an Achte um Údarás na Gaeltachta, 1979.

**Seo a leanas na príomhpholasaithe cuntasaíochta atá in úsáid ag an Údarás:**

#### (a) Bunús Cuntasaíochta

Ullmhaíodh na ráitis airgeadais seo de réir alt 18 den Acht um Údarás na Gaeltachta, 1979 faoi mhodh fabhráithe cuntasaíochta, seachas mar a léirítear thíos, agus de réir prionsabail chuntasaíochta a nglactar leo go ginearálta faoin gcoinbhinsiún costais stairiúil. Glactar le Caighdeáin Tuairiscithe Airgeadais arna moladh ag na comhlachtaí aitheanta cuntasaíochta, de réir mar a thagann siad i bhfeidhm.

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

Comhairítear na nithe seo ar bhonn fáltais airgid thirim.

#### (c) Deontais Iníochta

Comhairítear na nithe seo ar bhonn íocaíochtaí airgid thirim.

#### (d) Scéim Aoisliúntais

Feidhmíonn Údarás na Gaeltachta scéim phinsin le sochar sainithe a mhaoinítear go bliantúil ar bhunús íoc mar a úsáidtear ó airgead atá ar fáil dó, ar a n-áirítear airgead a chuireann an Roinn Ealaíon, Oidhreacht agus Gaeltachta ar fáil agus asbhaintí as tuarastal foirne.

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

Léirítear gnóthachain agus cailteanais achtúireacha a thagann as dliteanais scéime sa Ráiteas Gnóthachan agus Cailteanas Aitheanta lomlán agus aithnítear coigeartú comhfhreagrach sa tsum infhaighte ón Roinn Ealaíon, Oidhreacht agus Gaeltachta.

Léiríonn dliteanais pinsean luach láithreach na n-íocaíochtaí fáistíneacha pinsean atá saothraithe ag an bhfoireann go dáta. Is ionann an maoiniú pinsean iarchurtha agus an bhunsócmhainn chomhfhreagrach a gheofar sa todhchaí ón Roinn Ealaíon, Oidhreacht agus Gaeltachta.

#### (e) Sócmhainní Dochta

Úsáidtear formhór shócmhainní na heagraíochta i bhforbairt tionscail. Ní bhreathnaítear orthu mar mhaoin infheistíochta agus áirítear iad sa Chlár Comhardaithe ar bhonn costais lúide dímhéas carnach.

Áirítear mar mhaoin agus áiseanna tionsclaíochta talamh, foirgnimh thionsclaíochta críochnaithe, áiseanna tionsclaíochta, forbairt suímh agus foirgnimh oifige.

Áirítear talamh ar bhonn costais.

## Accounting Policies

### Údarás na Gaeltachta Act, 1979

Údarás na Gaeltachta was established on 1 January 1980 under the provisions of the Údarás na Gaeltachta Act, 1979.

**The significant accounting policies adopted by An tÚdarás are as follows:**

#### (a) Basis of Accounting

These financial statements are prepared in accordance with section 18 of the Údarás na Gaeltachta Act, 1979 under the accruals method of accounting, except as indicated below, and in accordance with generally accepted accounting principles under the historical cost convention. Financial Reporting Standards as recommended by the recognised accountancy bodies are adopted, as they become operative.

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

These items are accounted for on a cash receipts basis.

#### (c) Grants Payable

Grants are accounted for on a cash payments basis.

#### (d) Superannuation Scheme

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 Arts, Heritage and the Gaeltacht and from contributions deducted from staff salaries.

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

Actuarial gains or losses arising on scheme liabilities are reflected in the Statement of Total Recognised Gains and Losses and a corresponding adjustment is recognised in the amount recoverable from the Department of Arts, Heritage and the Gaeltacht.

Pension liabilities represent the present value of future pension payments earned by staff to date. Deferred pension funding represents the corresponding asset which will be recovered in future periods from the Department of Arts, Heritage and the Gaeltacht.

#### (e) Fixed Assets

The major portion of the organisation's assets are used to aid industrial development. They are not seen as investment assets and they are stated in the balance sheet at cost less accumulated depreciation.

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

Land is stated at cost.

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 bhfoirgneamh tá an méid cuí do chostas forbartha an tsuímh agus áiseanna eile bonneagair a áirítear i gcostas tógála na bhfoirgneamh, chomh maith leis an méid cuí d'imchostais na Rannóige Maoine agus Innealtóireachta mar atá leagtha amach i Nóta 11.

Is mar seo a leanas atá na rátaí dímheasa :

Foirgnimh	4% p.a.
Áiseanna Tionsclaíocha	3% p.a.
Innealra, Troscán, agus Trealamh Oifige	10% go 25% p.a.
Feithiclí Mótair	20% p.a.
Innealra agus Trealamh ar Léas	20% p.a.

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

#### (f) Infheistíochtaí

**Luacháil:** Léirítear infheistíochtaí i scaireanna ar bhonn costais móide nó lúide soláthar don difríocht idir costais agus luacháil infheistíochta bunaithe ar ghlanluach sócmhainní.

#### **Aitheantas gnóthachan agus cailteanas ar infheistíochtaí:**

Aithnítear gnóthachan agus cailteanas a fhaightear de bharr diúscartha infheistíochtaí san gcuntas Ioncam agus Caiteachas. Aithnítear gnóthachan agus cailteanas neamhréadaithe de bharr athraithe i luacháil infheistíochtaí san Ráiteas Gnóthachan agus Cailteanas Aitheanta lomlán.

Tá clár na n-infheistíochtaí leagtha amach i Nóta 14 agus Sceideal 1 de na ráitis airgeadais seo.

Ní léiríonn na ráitis airgeadais aon chomhdhlúthú ar thorthaí fochuideachtaí ná comhchuideachtaí. Sé tuairim an Údaráis go gcuirfeadh comhdhlúthú dá leithéid na cuntais as a riocht, go háirithe nuair a chuirtear san áireamh an éagsúlacht a bhaineann le gnóthaí na gcuideachtaí ina bhfuil infheistíochtaí chomh maith le dualgas ginearálta an Údaráis féin.

#### (g) Léasanna

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

Comhairítear an glan-ioncam ó shócmhainní atá ar léas ó institiúidí airgeadais, agus a léasaítear ar aghaidh le cliant-chuideachtaí, faoi Ioncam Eile sa Chuntas Oibríoch ar bhunús fabhráithe.

#### (h) Caipiteal

San áireamh sa chuntas caipitil tá ioncam a chuirtear i leith cistithe caipitil agus gach gnóthachan, cailteanas agus athluacháil ar idirbhearta sócmhainní agus infheistíochtaí (Nóta 17).

#### (i) Scéimeanna Fostaíochta agus Sóisialta

Láimhseálann an tÚdarás scéimeanna éagsúla ar son na Roinne Coimirce Sóisialaí. Aithnítear caiteachas ar na scéimeanna seo de réir mar a tharlaíonn sé, agus fabhráitear an t-ioncam gaolmhar sna ráitis airgeadais (Nóta 4).

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 11.

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).

#### (f) Investments

**Valuation:** Investments in shares are shown at the cost plus or minus a provision for the difference between cost and investment valuation which is calculated on a net asset basis.

#### **Recognition of gains and losses on investments:**

Gains and losses realised as a result of disposal of investments are recognised in the Income and Expenditure accounts. Unrealised gains and losses resulting from changes in the valuation of investments are recognised in the Statement of Total Recognised Gains and Losses.

Details of the investments are set out in Note 14 and Schedule 1 of these financial statements.

The financial statements do not reflect a consolidation of the results of subsidiary or associate companies. An tÚdarás is of the opinion that such a consolidation would be misleading having regard to the diverse nature of the business of the companies and to the general duty of the organisation.

#### (g) Leases

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

The net income from assets which are leased from financial institutions and on-leased to client companies is accounted for in Other Income in the Operating Account on the accruals basis.

#### (h) Capital

The capital account comprises income applied for capital funding and all gains, losses and revaluations on asset and investment transactions (Note 17).

#### (i) Employment and Social Schemes

An tÚdarás operates various schemes on behalf of The Department of Social Protection. Expenditure on these schemes is recognised as it is incurred and the related income is accrued in the financial statement (Note 4).

## Cuntas Oibriúcháin

don bhliain dar críoch  
31 Nollaig 2013

## Operating Account

for the year ended 31  
December 2013

	Nótaí	2013 €'000	2012 €'000	
<b>Ioncam:</b>				<b>Income:</b>
Deontais ón Oireachtas	1	18,409	19,082	Oireachtas Grants
Ioncam ó Chistí Eile	2	1,946	390	Income from Other Funds
Cíosanna ó Léasáil Maoine	3	3,938	4,177	Rents from Leased Property
Scéimeanna Fostaíochta agus Sóisialta	4	15,677	15,112	Employment and Social Schemes
Ioncam Eile	5	297	199	Other Income
Farasbarr/(Easnamh) ar Dhiúscairt	6	421	(33)	Surplus/(Deficit) on Disposal of Assets and Investments
Sócmhainní agus Infheistíochtaí				
Aisiocáochtaí Deontas		61	0	Grant Repayments
Maoiniú larchurtha Glan do Phinsin	22(c)	881	1,313	Net Deferred Funding for Pensions
<b>Iomlán Ioncaim</b>		<b>41,630</b>	<b>40,240</b>	<b>Total Income</b>
<b>Caiteachas:</b>				<b>Expenditure:</b>
Deontais a íocadh	7	4,936	7,135	Grants Paid
Costais Riaracháin	8	6,176	6,615	Administration Costs
Cothabháil agus Bainistiú Punann Maoine	9	3,632	3,828	Maintenance and Management of Property Portfolio
Forbairt Teanga, Cultúir agus Pobail	10	3,829	3,402	Language, Culture and Community Development
Costas Iomlán Pinsean	22(a)	4,795	5,294	Total Pension Costs
Scéimeanna Fostaíochta agus Sóisialta	4	15,645	15,050	Employment and Social Schemes
Dímheas don bhliain		6,961	7,191	Depreciation for the year
<b>Iomlán Caiteachais</b>		<b>45,974</b>	<b>48,515</b>	<b>Total Expenditure</b>
Gluaiseacht Ghlan don Bhliain		(4,344)	(8,275)	Net Movement for Year
Fúilleach ar 1 Eanáir		665	1,056	Balance at 1 January
Aistriú ón / (chuig an) gCuntas Caipitil	17	3,803	7,884	Transfer from / (to) Capital Account
<b>Fúilleach ar 31 Nollaig</b>		<b>124</b>	<b>665</b>	<b>Balance at 31 December</b>

### Ráiteas Gnóthachan agus Cailteanas Aitheanta Iomlán (STRGL)

(Easnamh)/Farasbarr don bhliain		(4,344)	(8,275)	(Deficit)/Surplus for year
Gnóthachan/(Cailteanas) Achtúireach ar Dhliteanais Phinsean	22(b)	5,997	(17,203)	Actuarial Gain/(Loss) on Pension Liabilities
Maoiniú larchurtha Pinsin	22(b)	(5,997)	17,203	Deferred Pension Funding
Soláthair agus díscríobh tógtha go Caipiteal	17	315	(431)	Provisions and write-offs taken to Capital
<b>(Cailteanas)/Gnóthachan Aitheanta Iomlána don bhliain</b>		<b>(4,029)</b>	<b>(8,706)</b>	<b>Total Recognised (Loss)/ Gain for the year</b>

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

Is cuid de na Ráitis Airgeadais na Polasaithe Cuntasaíochta, Nótaí 1 go 25 agus Sceideal 1.

Arna shíniú ag:



Anna Ní Ghallachair  
Cathaoirleach

### Statement of Total Recognised Gains and losses (STRGL)

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

The Accounting Policies, Notes 1 to 25 and Schedule 1 form part of the Financial Statements.



Dairíona Nic Con Iomaire  
Comhalta

Dáta: 26 Meán Fómhair 2014

## Clár Comhardaithe

Ar 31 Nollaig, 2013

	Nótaí	2013 €'000	2012 €'000	
<b>Sócmhainní Dochta Inláimhsithe:</b>				<b>Tangible Fixed Assets:</b>
Sócmhainní Dochta	13	97,385	101,949	Fixed Assets
<b>Sócmhainní Dochta Airgeadais:</b>				<b>Financial Fixed Assets:</b>
Infheistíochtaí (Sceideal 1)	14	15,798	15,044	Investments (Schedule 1)
<b>Sócmhainní Dochta Doláimhsithe:</b>				<b>Intangible Fixed Assets:</b>
Cearta		19	28	Rights
<b>Iomlán Sócmhainní Dochta</b>		<b>113,202</b>	<b>117,021</b>	<b>Total Fixed Assets</b>
<b>Sócmhainní Reatha:</b>				<b>Current Assets:</b>
Féichiúnaithe	15	1,758	1,014	Accounts Receivable
Airgead sa bhanc agus ar láimh		0	95	Cash in bank and on hand
		1,758	1,109	
<b>Dlíteanais Reatha:</b>				<b>Current Liabilities:</b>
Creidiúnaithe	16	(2,471)	(1,800)	Accounts Payable
Rótharraingt Bhaince		(191)	0	Bank Overdraft
		(2,662)	(1,800)	
<b>Sócmhainní / (Dlíteanais) Reatha Glana</b>		<b>(904)</b>	<b>(691)</b>	<b>Net Current Assets / (Liabilities)</b>
<b>Sócmhainní Iomlána Líude Dlíteanais Reatha roimh phinsin</b>		112,298	116,330	<b>Total Assets less Current Liabilities before pensions</b>
Maoiniú Iarchurtha Pinsic	22(c)	105,659	110,775	Deferred Pension Funding
Dlíteanais Phinsean	22(b)	(105,659)	(110,775)	Pension Liabilities
		0	0	
<b>Sócmhainní Iomlána Líude Dlíteanais Reatha</b>		<b>112,298</b>	<b>116,330</b>	<b>Total Assets less Current Liabilities</b>
Féichiúnaithe: Méid infhaighte tar éis bliana		37	34	Accounts Receivable: Amounts falling due after more than one year
<b>Sócmhainní Glana</b>		<b>112,335</b>	<b>116,364</b>	<b>Net Assets</b>
Maoinithe mar seo a leanas				Financed by
Cuntas Caipítíl	17	112,211	115,699	Capital Account
Cuntas Oibriúcháin		124	665	Operating Account
		<b>112,335</b>	<b>116,364</b>	


Is cuid de na Ráitis Airgeadais na Polasaithe Cuntasaíochta, Nótaí 1 go 25 agus Sceideal 1.

Arna shíniú ag:



Anna Ní Ghallachair  
Cathaoirleach

The Accounting Policies, Notes 1 to 25 and Schedule 1 form part of the Financial Statements.



Dairíona Nic Con Iomaire  
Comhalta

Dáta: 26 Meán Fómhair 2014



## Ráiteas Sreabhaidh Airgid

don bhliain dár críoch 31 Nollaig 2013

	Nótaí	2013 €'000	2012 €'000	
<b>Réiteach Gluaiseachtaí Glana le Sreabhadh Airgid isteach (amach) ó Ghníomhaíochtaí Oibriúcháin:</b>				<b>Reconciliation of Net Movements to Net Cash inflow (outflow) from Operating Activities:</b>
<b>Gluaiseacht Ghlan don Bhliain</b>	<b>Lth 9</b>	<b>(4,344)</b>	<b>(8,275)</b>	<b>Net Movement for Year</b>
<b>Dímheas don Bhliain</b>				<b>Depreciation for the Year</b>
Sócmhainní Dochta Inláimhsithe	13	6,952	7,182	Tangible Fixed Assets
Sócmhainní Dochta Doláimhsithe	17	9	9	Intangible Fixed Assets
<b>Caiteachas Caipitlithe</b>	9	(106)	(138)	<b>Expenditure Capitalised</b>
<b>Gluaiseachtaí i gCaipiteal Oibre</b>				<b>Movements in Working Capital</b>
Laghdú/(Méadú) i bhFéichiúnaithe		(744)	(235)	Decrease/(Increase) in Accounts Receivable
Méadú/(Laghdú) i gCreidiúnaithe		671	(369)	Increase/(Decrease) in Accounts Payable
Laghdú/(Méadú) i bhFéichiúnaithe: méid infhaighte tar éis bliana		(3)	2	Decrease/(Increase) in Accounts Receivable: amounts falling due after more than one year
<b>(Farasbarr)/Easnamh ar Dhiúscairt Sócmhainní agus Infheistíochtaí</b>	6	(421)	33	<b>(Surplus)/Deficit on Sale of Assets and Investments</b>
<b>Insreabhadh Glan Airgid ó Ghníomhaíochtaí Oibriúcháin</b>		<b>2,014</b>	<b>(1,791)</b>	<b>Net Cash Inflow from Operating Activities</b>
<b>Ráiteas Sreabhaidh Airgid</b>				<b>Cash Flow Statement</b>
Insreabhadh Glan Airgid ó Ghníomhaíochtaí Oibriúcháin		<b>2,014</b>	<b>(1,791)</b>	Net Cash Inflow from Operating Activities
<b>Caiteachas Caipitil</b>				<b>Capital Expenditure</b>
Ceannachán Sócmhainní Dochta	13	(2,307)	(1,734)	Purchase of Fixed Assets
Ceannachán Infheistíochtaí	14	(552)	(1,572)	Purchase of Investments
Diúscairt Sócmhainní Dochta agus Infheistíochtaí		559	1,057	Disposal of Fixed Assets and Investments
<b>Caiteachas Caipitil Glan</b>		<b>(2,300)</b>	<b>(2,249)</b>	<b>Net Capital Expenditure</b>
<b>Bainistiú Acmhainní Leachtacha</b>		<b>0</b>	<b>0</b>	<b>Management of Liquid Resources</b>
<b>Glan-mhéadú (laghdú) in airgead tirim</b>		<b>(286)</b>	<b>(4,040)</b>	<b>Net increase (decrease) in cash</b>
<b>Réiteach Sreabhaidh Glan Airgid le Gluaiseacht i gCistí Glana</b>				<b>Reconciliation of Net Cash Flow to Movement in Net Funds</b>
Glan-mhéadú/(laghdú) in airgead tirim		(286)	(4,040)	Net increase/(decrease) in cash
Sreabhadh Airgid ó bhainistiú acmhainní leachtacha		0	0	Cash flow from management of liquid resources
Gluaiseacht i gCistí Glana		(286)	(4,040)	Movement in net funds
Cistí Glana ag 1 Eanáir		95	4,135	Net funds at 1 January
Cistí Glana ag 31 Nollaig		(191)	95	Net funds at 31 December

### Anailís ar Chistí Glana

	01/01/13	Gluaiseacht Movement	31/12/13	Analysis of Net Funds
Airgead sa bhanc agus ar láimh	95	(95)	0	Cash at bank and on hand
Rótharraingt bhainc	0	(191)	(191)	Bank overdraft
	95	(286)	(191)	

Is cuid de na Ráitis Airgeadais na Polasaithe Cuntasaíochta, Nótaí 1 go 25 agus Sceideal 1.

The Accounting Policies, Notes 1 to 25 and Schedule 1 form part of the Financial Statements.

## Nótaí ar na Ráitis Airgeadais

## Notes to the Financial Statements

### 1. Deontais ón Oireachtas

Soláthraítear Deontais ón Oireachtas faoi Alt 22 den Acht um Údarás na Gaeltachta, 1979 a leasaíodh le hAlt 2 den Acht um Údarás na Gaeltachta (Leasú), 1993.

Tá na Deontais ón Oireachtas atá soláthraithe ag an Roinn Ealaíon, Oidhreachta agus Gaeltachta comhdhéanta de:

Imeachtaí Reatha 9,009  
Cláir Forbartha Reatha (Nóta 10) 3,400  
Caiteachas Caipitil agus Deontais do Thionscail 6,000

### Iomlán Deontas ón Oireachtas

### 2. Ioncam ó Chistí Eile

An Scéim d'Forbairt Dobharshaothrú Tráchtála (faighte ón Roinn Talmhaíochta, Bia agus Mara) 218

Cláir RTI agus T&F Cómhainithe ag an AE & an Státchiste (faighte ó Fhiontraíocht Éireann) 1,397

Deontas Caipitil ón Roinn Ealaíon, Oidhreachta agus Gaeltachta i leith Caiteachais ar Fhoirgneamh 0

Deontas ón Chiste Idirnáisiúnta d'Éireann i leith caitheachas ar Aislann Ghaoth Dobhair. 243

Deontais ó Fhuinneamh Inmharthanna Éireann i leith Caitheachas ar chóras nua teasa bithmhaise. 0

Deontais ó Chomisiún Forbartha an Iarthair i leith Caitheachas ar chóras nua teasa bithmhaise. 0

An Ciste Idirnáisiúnta d'Éirinn 26

Fáltas ó Chiste John Conor Magee i leith Traenáil Printiseach 12

An Ciste Tosaithe Iomaíoch (faighte ó Fhiontraíocht Éireann) 50

### Fáltais ó Chistí Eile

2013  
€'000

2012  
€'000

18,409

19,082

1,946

390

### 1. Oireachtas Grants

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

Oireachtas Grants provided by the Department of Arts, Heritage and the Gaeltacht, comprise:

Current Activities 9,871  
Current Development Programmes (Note 10) 3,273  
Capital Expenditure and Grants to Industry 5,938

### Total Oireachtas Grants

### 2. Income from Other Funds

The Commercial Aquaculture Development Scheme (received from Department of Agriculture, Food and the Marine) 38

EU & Exchequer Co-funded RTI and R&D Programmes (received from Enterprise Ireland) 0

Capital Grant from the Department of Arts, Heritage and the Gaeltacht in respect of Expenditure on a Building 87

Grant from the International Fund for Ireland in respect of expenditure on Aislann Ghaoth Dobhair. 0

Grant from Sustainable Energy Ireland in respect of Expenditure on a new biomass heating system. 140

Grant from The Western Development Commission in respect of Expenditure on a new biomass heating system. 20

The International Fund for Ireland 92

Receipt from the John Conor Magee Fund in aid of Apprenticeship Training 13

Competitive Start Fund (received from Enterprise Ireland) 0

### Receipts from Other Funds

## Nótaí ar na Ráitis Airgeadais (ar lean)

## Notes to the Financial Statements (continued)

### 3. Cíosanna ó Léasú Maoine

Ollchíos infhaighte ó na cliant-chuideachtaí

Tá fóirdheontais chíosa de €357,281 (€329,346 -2012) san áireamh i nDeontais a Íocadh (Nóta 7).

### 4. Scéimeanna Fostaíochta agus Sóisialta

Tá an tÚdarás ag obair i gcomhar leis An Roinn Coimirce Sóisialaí ag cur Scéimeanna Fostaíochta Pobail, an Scéim Tionscnamh Jabanna, Scéimeanna Sóisialta Tuaithe agus an Clár Tús i bhfeidhm.

I rith na bliana bhí 41 Scéim á reáchtáil ar an meán agus 1,041 fostaithe orthu (2012 - 55 Scéim agus 1,282 fosaithe orthu).

#### Ioncam ó na scéimeanna:

Scéimeanna Fostaíochta Pobail	5,908	5,889
An Scéim Tionscnamh Jabanna	529	561
Scéimeanna Sóisialta Tuaithe	6,906	7,025
Clár Tús	2,334	1,637
	<b>15,677</b>	<b>15,112</b>

#### Caiteachas ar na scéimeanna:

Scéimeanna Fostaíochta Pobail	5,908	5,889
An Scéim Tionscnamh Jabanna	529	561
Scéimeanna Sóisialta Tuaithe	6,938	7,012
Clár Tús	2,270	1,588
	<b>15,645</b>	<b>15,050</b>

### 5. Ioncam Eile

Díbhinní a Fuarthas	17	126
Táillí a Tuilleadh	1	6
Eile	279	67
	<b>297</b>	<b>199</b>

#### Iomlán Ioncaim Eile

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

Sócmhainní	421	(452)
Infheistíochtaí	0	419
	<b>421</b>	<b>(33)</b>

### 7. Deontais a Íocadh

Sócmhainní Dochta	1,536	3,050
Fóirdheontais Chíosa		
Maoin an Údaráis	357	329
Maoin Eile	6	8
Fostaíocht	640	937
Oiliúint	1,209	1,453
Taighde agus Forbairt	988	927
Eile	200	431
	<b>4,936</b>	<b>7,135</b>

#### Iomlán Deontas a Íocadh

### 3. Rents from Leased Property

Gross rents receivable from client companies.

Rent subsidy grants amounting to €357,281 (€329,346- 2012) are included in grants paid to client companies (Note 7).

### 4. Employment and Social Schemes

An tÚdarás sponsors Community Employment Schemes, Jobs Initiative Scheme, Rural Social Schemes and the Tús Programme on behalf of The Department of Social Protection

During the year there were on average 41 Schemes in operation employing 1,041 people (2012 - 55 Schemes employing 1,282 people).

#### Income from the schemes :

Community Employment Schemes	5,889
Jobs Initiative Scheme	561
Rural Social Schemes	7,025
Tús Programme	1,637

#### Expenditure on the schemes:

Community Employment Schemes	5,889
Jobs Initiative Scheme	561
Rural Social Schemes	7,012
Tús Programme	1,588

### 5. Other Income

Dividends received	126
Fees Earned	6
Other	67

#### Total Other Income

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

Assets	(452)
Investments	419

### 7. Grants Paid

Fixed Assets	3,050
Rent Subsidies	
Údarás Properties	329
Other Properties	8
Employment	937
Training	1,453
Research and Development	927
Other	431

#### Total Grants Paid

## Nótaí ar na Ráitis Airgeadais (ar lean)

## Notes to the Financial Statements (continued)

### 8. Costais Riaracháin

Táillí agus Costais Chomhaltaí an Údaráis	142
Tuarastail	4,676
Taisteal Intíre	254
Taisteal Thar Lear	32
Cíos, rátaí, solas, teas agus cothabháil oifige	454
Costais Ghinearálta Oifige	292
Suirbhéanna agus Seirbhísí Teicniúla	145
Fógraíocht agus Bolscaireacht	125
Táille Iniúchta	56

### Aisbhaint a Bhaineann le Pinsean

I rith 2013 rinneadh aisbhaintí €370,529 (2012 - €394,852) a bhain le pinsean ón bhfoireann agus íocadh an tsuim sin leis an Roinn Éalaíon, Oidhreacht agus Gaeltachta.

### 9. Cothabháil agus Bainistiú na Punainne Maoine

Tuarastail	999
Costais Taistil agus Feithiclí	96
Caiteachas Díreach ar Choathabháil	2,282
Costais dhíreacha na Rannóige Maoine agus Innealtóireachta	48
Soláthar do Dhrochfhiacha	313
	3,738
Lúide Costais Riaracháin a bhaineann le Caiteachas ar Shócmhainní Dochta (Nóta 11)	(106)

### 10. Forbairt Teanga, Cultúir agus Pobail

Forbairt Teanga	998
Costais Forbartha Pobail	987
Deontais Reáchtála do Chomharchumainn	1,593
Tionscadail Forbartha Pobail	251

Cuirtear an Deontas ón Oireachtas “Cláir Forbartha Reatha” (Vóta C.7) ar fáil ar an gcoinníoll daingean go n-úsáidtear é chun caiteachas ar fhorbairt teanga, cultúir agus pobail amháin a mhaoiniú (féach Nóta 1 thuas).

### 11. 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.

<b>2013</b>	<b>2012</b>
<b>€'000</b>	<b>€'000</b>

142	210
4,676	4,965
254	265
32	19
454	392
292	477
145	110
125	123
56	54
<b>6,176</b>	<b>6,615</b>

### 8. Administration Costs

Údarás Members Fees and Expenses	210
Salaries	4,965
Domestic Travel	265
Foreign Travel	19
Rent, rates, light, heat and office maintenance	392
General Office Expenses	477
Surveys and Technical Services	110
Advertising and Publicity	123
Audit Fee	54

### Pension Related Deduction

During 2013 €370,529 (2012 - €394,852) pension related deductions were deducted from staff and paid over to the Department of Arts, Heritage and the Gaeltacht.

### 9. Maintenance and Management of Property Portfolio

Salaries	1,073
Travel and Motor Expenses	93
Direct Maintenance Expenditure	2,446
Direct costs of Property and Engineering Division	40
Bad Debts Provision	314
	3,966
Less Administration Costs relating to expenditure on Fixed Assets (Note 11)	(138)

### 10. Language, Culture and Community Development

Language Development	1,074
Community Development Costs	404
Administration Grants for Co-Operatives	1,651
Community Development Projects	273

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 1 above).

### 11. Administration Costs Capitalised

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

<b>3,632</b>	<b>3,828</b>
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<b>3,829</b>	<b>3,402</b>
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## Nótaí ar na Ráitis Airgeadais (ar lean)

### 12. Drochfhiacha

Díscríobhadh drochfhiacha de €330,623 sa bhliain 2013 (€117,543 sa bhliain 2012).

## Notes to the Financial Statements (continued)

### 12. Bad Debts

Bad debts of €330,623 were written off in 2013 (€117,543 in 2012).

### 13. Sócmhainní Dochta

### 13. Fixed Assets

	Foirgnimh agus Áiseanna Eile Property and Other Facilities €'000	Oibreacha Caipitil Idir Lámha Capital Work in Progress €'000	Sócmhainní Dochta Eile Other Fixed Assets €'000	Iomlán Total €'000	
<b>Costas</b>					<b>Cost</b>
Ar 1 Eanáir	245,593	866	5,721	252,180	At 1 January
Breiseanna	10	2,331	72	2,413	Additions
Oibreacha críochnaithe i rith 2013	872	(872)	0	0	Work completed during 2013
Diúscairt	(1,033)	0	(23)	(1,056)	Disposals
<b>Ar 31 Nollaig 2013</b>	<b>245,442</b>	<b>2,325</b>	<b>5,770</b>	<b>253,537</b>	<b>At 31 December 2013</b>
<b>Dímheas</b>					<b>Depreciation</b>
Ar 1 Eanáir	144,899	0	5,332	150,231	At 1 January
Soláthar don bhliain	6,807	0	145	6,952	Charge for Year
Diúscairt	(1,011)	0	(20)	(1,031)	Disposals
<b>Ar 31 Nollaig 2013</b>	<b>150,695</b>	<b>0</b>	<b>5,457</b>	<b>156,152</b>	<b>At 31 December 2013</b>
<b>Glanluach de réir na Leabhar</b>					<b>Net Book Value</b>
<b>Ar 31 Nollaig 2013</b>	<b>94,747</b>	<b>2,325</b>	<b>313</b>	<b>97,385</b>	<b>At 31 December 2013</b>
Ar 1 Eanáir 2013	100,694	866	389	101,949	At 1 January 2013

San áireamh sna Sócmhainní Dochta Breise tá:	<b>€'000</b>
Éadail Sócmhainní Dochta	2,307
Caiteachas Caipitlithe	106
	<b>2,413</b>

Additions to Fixed Assets comprise:	<b>€'000</b>
Fixed Asset Acquisition	2,307
Expenditure Capitalised	106
	<b>2,413</b>

## Nótaí ar na Ráitis Airgeadais (ar lean)

## Notes to the Financial Statements (continued)

	2013 €'000	2012 €'000	
<b>14. Infheistíochtaí</b>			<b>14. Investments</b>
<b>Costas</b>			<b>Cost</b>
Ar 1 Eanáir	23,869	24,395	At 1 January
Breiseanna	552	1,572	Acquisitions
Diúscairt	(645)	(2,098)	Disposals
<b>Ar 31 Nollaig</b>	<b>23,776</b>	<b>23,869</b>	<b>At 31 December</b>
<b>Soláthar i gcomhair Athluachála</b>			<b>Provision for Revaluation</b>
Ar 1 Eanáir	8,825	10,289	At 1 January
Soláthar don bhliain	(315)	431	Charge for year
Diúscairt	(532)	(1,895)	Disposals
<b>Ar 31 Nollaig</b>	<b>7,978</b>	<b>8,825</b>	<b>At 31 December</b>
<b>Glanluach de réir na Leabhar ar 31 Nollaig</b>	<b>15,798</b>	<b>15,044</b>	<b>Net Book Value at 31 December</b>
Ar 1 Eanáir	15,044	14,106	At 1 January
*Tá an glan-soláthar comhdhéanta de athluacháil dhearfach de €2,843,760 agus díluacháil de €10,821,693			*The net provision is made up of a positive revaluation of €2,843,760 and a devaluation of €10,821,693
<b>15. Féichiúnaithe</b>			<b>15. Accounts Receivable</b>
<i>Méid infhaighte taobh istigh d'aon bhliain</i>			<i>Amounts falling due within 1 year</i>
Féichiúnaithe agus Réamhíocaíochtaí	1,245	778	Accounts Receivable and Prepayments
Fochuideachtaí	7	7	Subsidiary Companies
Scéimeanna Fostaíochta agus Sóisialta	506	229	Employment and Social Schemes
	<b>1,758</b>	<b>1,014</b>	
<b>16. Creidiúnaithe</b>			<b>16. Accounts Payable</b>
<i>Méid infhaighte taobh istigh d'aon bhliain</i>			<i>Amounts falling due within 1 year</i>
Creidiúnaithe agus Costais Fhabhráithe	2,171	1,500	Accounts Payable and Accruals
Fochuideachtaí	300	300	Subsidiary Companies
	<b>2,471</b>	<b>1,800</b>	

## Nótaí ar na Ráitis Airgeadais (ar lean)

## Notes to the Financial Statements (continued)

	2013 €'000	2013 €'000	2012 €'000	
<b>17. Cuntas Caipitil</b>				<b>17. Capital Account</b>
<b>Fuilleach ar 1 Eanáir</b>		<b>115,699</b>	124,014	<b>Balance at 1 January</b>
<b>Infheistíochtaí</b>				<b>Investments</b>
Soláthar i gcomhair Athluachála Infheistíochtaí	315		(431)	Provision for Revaluation of Investments
Díscríobh Infheistíochtaí	0		0	Investment Write-offs
		<b>315</b>	(431)	
<b>Aistriú ón gCuntas Oibríocháin:</b>				<b>Transfer from the Operating Account:</b>
Deontais Stáit a úsáideadh chun Caiteachas Caipitil a mhaoiniú	2,780		(930)	State Grants used to fund Capital Expenditure
Aistriú ón gCuntas Oibríoch i leith caiteachais chaipitil áirithe	64		23	Transfer from Operating Account in respect of certain capital expenditure
Farasbarr /(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí	421		(33)	Surplus /(Deficit) on Disposals of Assets and Investments
Deontas Caipitil ón Roinn Ealaíon, Oidhreacht agus Gaeltachta i leith Caiteachais ar Fhoirgneamh	0		87	Capital Grant from the Department of Arts, Heritage and the Gaeltacht in respect of Expenditure on a Building
Deontas ón Chiste Idirnáisiúnta d'Éireann i leith caitheachas ar Aislann Ghaoth Dobhair.	243		0	Grant from the International Fund for Ireland in respect of expenditure on Aislann Ghaoth Dobhair.
Deontais ó Fhuinneamh Inmharthanna Éireann i leith Caitheachais ar chóras nua teasa bithmhaise.	0		140	Grant from Sustainable Energy Ireland in respect of Expenditure on a new biomass heating system.
Deontais ó Chomisiún Forbartha an Iarthair i leith Caitheachais ar chóras nua teasa bithmhaise.	0		20	Grant from The Western Development Commission in respect of Expenditure on a new biomass heating system.
An Ciste Tosaithe Iomaíoch (faighte ó Fhiontraíocht Éireann)	50		0	Competitive Start Fund (received from Enterprise Ireland)
Déanfar maoiniú ar chaiteachas reatha Teanga, Cultúr agus Forbairt Pobail ó aistriú fáltais díol caipitil.	(400)		0	Transfer from the proceeds of Capital disposals to fund Current Expenditure on Language, Culture and Community Development.
	3,158		(693)	
Dímheas ar Shócmhainní Docta	(6,952)		(7,182)	Depreciation on Fixed Assets
Dímheas ar Chearta Iascaireachta	(9)		(9)	Depreciation on Fishing Rights
		<b>(3,803)</b>	(7,884)	
<b>Fuilleach ar 31 Nollaig</b>		<b>112,211</b>	<b>115,699</b>	<b>Balance at 31 December</b>

## Nótaí ar na Ráitis Airgeadais (ar lean)

### 18. Gealltanais

#### Caipiteal

€1.35 milliún an luach a bhí ar ghealltanais Chaiteachais Chaipitil ar aghaidh ar 31 Nollaig 2013.

#### Deontais

Meastar luach íocaíochtaí ar aghaidh i leith Gealltanais Deontas ag €14 milliún ar 31 Nollaig 2013.

### 19. Dlíteanais Theagmhasacha

Ar 31 Nollaig 2013 bhí, i dtuairim na bainistíochta, dlíteanais theagmhasacha de €70,000 ann i leith cásanna dlí.

### 20. 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 dtreoirínte a d'eisigh an Roinn Airgeadais i leith nochtadh leasanna ag Comhaltaí den Bhord agus chloígh an tÚdarás leis na modhanna sin i rith na bliana.

Faomhadh deontais agus idirbhearta eile nua de €648,111 in iomlán in 2013 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 treoirínte 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.

### 21. Stádas Cánach

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

## Notes to the Financial Statements (continued)

### 18. Commitments

#### Capital

Forward commitments on Capital Expenditure at 31 December 2013 amounted to €1.35 million.

#### Grants

It is estimated that future payments likely to arise from Grant Commitments amounted to €14 million at 31 December 2013.

### 19. Contingent Liabilities

On 31 December 2013, in the opinion of management, there existed contingent liabilities of €70,000 in respect of legal cases.

### 20. Board Members-Disclosure of Transactions

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

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

Grants and other transactions totalling €648,111 were approved in 2013 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.

### 21. Taxation Status

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



## Nótaí ar na Ráitis Airgeadais (ar lean)

## Notes to the Financial Statements (continued)

### 22. Scéim Phinsin

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

Costas Seirbhíse Reatha  
Ús ar Dhliteanais na Scéime Pinsin  
Ranníocaíochtaí ó Fhostaithe

2013 (€'000)	2012 (€'000)
1,213	1,036
3,826	4,532
(244)	(274)
4,795	5,294

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

Dlíteanas Glan Pinsin ag 1 Eanáir  
Costas Seirbhíse Reatha  
Pinsin a íocadh i rith na bliana  
Costais Seirbhíse Caite  
Ús ar Dhliteanais na Scéime Pinsin  
Gnóthachan/(cailiteanas) achtúireach  
Dlíteanas Glan Pinsin ag 31 Nollaig

2013 (€'000)	2012 (€'000)
(110,775)	(92,259)
(1,213)	(1,036)
4,158	4,255
0	0
(3,826)	(4,532)
5,997	(17,203)
(105,659)	(110,775)

#### (c) Maoiniú Iarchurtha do Phinsin

Aithníonn Údarás na Gaeltachta na suimeanna seo mar shócmhainn atá comhfhreagrach don dlíteanas iarchurtha do phinsin ar bhunús na bhfoshuíomh thíosluaithe agus roinnt teagmhas san am a chuaigh thart. I measc na dteagmhas sin tá an bunús reachtúil do bhunús na scéime aoisliúntais, agus an polasaí agus cleachtas atá i bhfeidhm faoi láthair i dtaca le maoiniú pinsin seirbhíse poiblí ar a 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 Phinsin sa Chuntas Oibríocháin mar seo a leanas:

Maoiniú infhaighte i leith costas pinsin na bliana reatha  
Deontas Stáit a úsáideadh chun Pinsinéirí a íoc

2013 (€'000)	2012 (€'000)
5,039	5,568
(4,158)	(4,255)
881	1,313

B'í an tsócmhainn mhaoinithe iarchurtha do phinsin amhail ar 31 Nollaig 2013 ná €106 milliún (2012: €111 milliún).

### 22. Pension Scheme

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

Current Service Cost  
Interest on Pension Scheme Liabilities  
Employee Contributions

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

Net pension Liability at 1 January  
Current Service Cost  
Pensions paid during the year  
Past Service Costs  
Interest on Pension Scheme Liabilities  
Actuarial gain/(loss)  
Net Pension Liability at 31 December

#### (c) Deferred Funding for Pensions

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

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

The Net Deferred Funding for Pensions recognised in the Operating Account was as follows:

Funding recoverable in respect of current year pension costs  
State Grant applied to pay Pensioners

The deferred funding asset for pensions as at 31 December 2013 amounted to €106 million (2012: €111 million).

## Nótaí ar na Ráitis Airgeadais (ar lean)

## Notes to the Financial Statements (continued)

### (d) Stair Oibleagáidí Sochar Sainithe

### (d) History of Defined Benefit Obligations

	2013	2012	2011	
Oibleagáidí sochair sainithe (€'000)	105,659	110,775	92,259	Defined benefit obligations (€'000)
(Gnóthachain)/Cailteanais ó thaithí Dhliteanais na scéime (€'000)	(5,997)	2,968	(2,694)	Experience (Gains)/Losses on Scheme Liabilities (€'000)
Céatadán de luach reatha Dhliteanais na Scéime	-5.70%	2.70%	-2.90%	Percentage of the present value of Scheme Liabilities
B'é an cailteanas carnach achtúireach aitheanta sa Ráiteas Gnóthachan agus Cailteanas Aitheanta Iomlán ná €10,873,000				The cumulative actuarial loss recognised in the Statement of Total Recognised Gains and Losses amounted to €10,873,000

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

Is socrú sainithe sochair tuarastal deiridh é an Scéim Phinsin le sochar agus ranníocaíochtaí de réir rialacháin na "samhla" reatha de scéim na seirbhíse poiblí. Soláthraíonn an scéim phinsin (aon ochtú do gach blian seirbhíse) aisce nó cnapshuim (trí ochtú do gach blian seirbhíse) agus pinsean céile agus leanaí. Is é an ghnáth-aois scoir ná 65 agus tá ceart scoir ag baill a thosaigh roimh 2004 ó aois 60 gan aon laghdú achtúireach. Méadaíonn an pinsean (agus iarchur) de réir gnáthbhoilscithe i dtuarastal sa tseirbhís phoiblí.

Tá an luacháil a úsáidtear do nochtadh faisnéise FRS 17 bunaithe ar luacháil iomlán achtúireach ag 31 Nollaig 2012. Tá seo tugtha cothrom le dáta go 31 Nollaig 2013 ag achtúire cáilithe neamhspléach chun riachtanais FRS 17 a thógáil san áireamh chun go bhféadfaí dliteanais na scéime ag 31 Nollaig 2013 a mheas.

*Ba iad na príomhbhoinn tuisceana achtúireacha ná:*

#### Modh Luachála

	2013	2012	Valuation Method
Ráta Lascaine	3.50%	3.50%	Discount Rate
Ráta Boilscithe	2.00%	2.00%	Inflation Rate
Ráta Ardaithe Tuarastail	3.50%	3.50%	Rate of Increase in Salaries
Ráta Ardaithe Íocaíochtaí Pinsin	3.00%	3.00%	Rate of Increase in Pensions in Payment

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.

	2013	2012	
Ball d'aois 65 (Ionchas saoil reatha i mblianta)	23.2	23	Member age 65 (Current life expectancy in years)
Ball d'aois 45 (Ionchas saoil ag aois 65 i mblianta)	25.5	25.9	Member age 45 (Life expectancy at age 65 in years)

### (e) General Description of the Scheme

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

The valuation used for FRS 17 disclosures has been based on a full actuarial valuation at 31 December 2012. This has been updated up to 31 December 2013 by an independent qualified actuary to take account of the requirements of FRS 17 in order to assess the scheme liabilities at 31 December 2013.

*The principal actuarial assumptions were as follows:*

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.

## Nótaí ar na Ráitis Airgeadais (ar lean)

### 23. Figiúirí Comparáideacha

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

### 24. 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.

## Notes to the Financial Statements (continued)

### 23. Comparative Figures

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

### 24. 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.

	€	€	
	<b>Fochuideachtaí</b>	<b>Comhchuideachtaí</b>	
	<i>Subsidiaries</i>	<i>Associate Companies</i>	
Cíos Áitreabh a Fuarthas	111,625	173,697	Rents from Premises Received
Deontais a Íocadh	877,769	0	Grants Paid
Conarthaí i gcomhair Seirbhísí a fuarthas	12,481	0	Contracts for Services Received

## Nótaí ar na Ráitis Airgeadais (ar lean)

## Notes to the Financial Statements (continued)

### 25. Sochair Comhaltaí an Bhoird/Board Members' Emoluments

Comhalta/Member	Táille / Fee
	€
Anna Ní Ghallachair, Cathaoirleach	---
Daithí Alcorn	4,489
Mícheál Ó Scanaill	11,970
Cathal S Seoighe	11,970
Séamus Cosáí Mac Gearailt	11,970
Ian Mac Aindriú	11,970
Fiachra Ó Céilleachair	---
Eunan Mac Cuinneagáin	11,970
Seán Ó Cuireáin	11,970
Seosamh Ó Laoi	11,970
Dairíona Nic Con Iomaire	---
Pádraig Ó hAinifín	---

Íocadh táille bliantúil €5,400 le comhalta seachtrach den Choiste Iniúchóireachta, Riobard Ó Cathasaigh in 2013.  
An annual fee of €5,400 was paid to an external member of the Audit Committee, Riobard Ó Cathasaigh in 2013.

Bhain costais €48,818 mar a leanas le Comhaltaí in 2013: míléaiste €33,961, liúntais chothaithe €14,130 agus eile €728.  
Board Members expenses in 2013 amounted to €48,818 broken down as follows: mileage €33,961, subsistence allowances €14,130 and other €728.

### Luach Saothair an Phríomhfheidhmeannaigh

Fuair an Príomhfheidhmeanach tuarastal de €130,600 agus tá sé i dteideal pinsean de réir gnáth shocruithe pinsean an tseirbhís poiblí.

### Chief Executive's Remuneration

The Chief Executive received an annual salary of €130,600 and is also entitled to a pension in line with standard public sector pension entitlements.

## SCEIDEAL 1/SCHEDULE 1

Ainm <i>Name</i>	Costas <i>Cost</i> €	Scaireanna/Shares Luach Ainmniúil/Nominal Value	
		Gnáthscaireanna <i>Ordinary Shares</i> €	Scaireanna Tosaíochta <i>Preference Shares</i> €
<b>Fochuideachtaí atá faoi úinéireacht an Údaráis</b> <i>Subsidiary companies under Údarás ownership</i>			
1. Muintearas Teo	3	3	----
2. Ealaín (na Gaeltachta) Teo	2,158,013	2,153,375	----
3. Arramara Teo	760,004	1,944,895	----
<b>Comhchuideachtaí ina bhfuil idir 20% agus 50% de na gnáthscaireanna ag an Údarás</b> <i>Associate companies in which An tÚdarás has between 20% and 50% of ordinary shares</i>			
4. Eo Teo	31,744	31,744	----
5. Aerphort Idirnáisiúnta Dhún na nGall Teo	780,879	248,605	158,707
6. Éisc Iathglas Teo	77,939	102,269	190,461
7. Digisat Teo	38,132	38,100	----
8. Chillchiaráin Éisc Teo	25,395	25,395	----
9. Maoiniú Mara Teo	1,600,000	294,000	1,306,000
10. Studio Solas Teo	600,000	200,000	400,000
11. Bradán Beo Teo	749,964	225,000	500,000
<b>Cuideachtaí ina bhfuil níos lú ná 20% de na gnáthscaireanna ag an Údarás</b> <i>Companies in which An tÚdarás has less than 20% of ordinary shares</i>			
12. Kerry Airport plc	31,743	20,155	----
13. Galf Corca Dhuibhne cpt	200,001	21,105	200,000
14. Soilse Excel Teo	63,487	7,064	----
15. Cóin agus Abhlanna Éireannach Teo	250,000	50,000	200,000
16. Nemeton Teo	76,184	9,931	----
17. Cambus Teo	720,000	213,284	370,000
18. Celtic Catalysts Teo	300,000	64	56
19. Proxy Biomedical Ltd	3	1	----
20. Selc Éireann Teo	608,910	102	300,000
21. Noontek Teo	41,090	65	----
22. Mara Beo Teo	63,487	63,487	----
23. G Croí Teo	50,000	280	----
<b>Infheistíocht nach gnáthscaireanna iad</b> <i>Non equity investments</i>	14,548,679		14,463,343
<b>An Costas Iomlán/Total Cost</b>	<b>23,775,657</b>		



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