

Tuarascáil  
Bhliantúil agus  
Cuntais  
Annual Report  
and Accounts

20  
17





# Clár/Contents

<b>An Ghaeltacht</b>	<b>4</b>
The Gaeltacht	
<b>Údarás na Gaeltachta</b>	<b>5</b>
<b>Bord Údarás na Gaeltachta</b>	
The Board .....	6
<b>Struchtúr Bainistíochta</b>	
Management Structure.....	9
<b>Ráiteas an Chathaoirligh</b>	<b>13</b>
Chairperson's Statement	
<b>Athbhreithniú ar 2017: Forbairt Fiontraíochta</b>	<b>19</b>
Review of 2017: Enterprise Development	
<b>Forbairt Fiontraíochta</b>	
Enterprise Development .....	20
<b>Athbhreithniú ar 2017: Pleanáil Teanga agus Forbairt Pobail</b>	<b>27</b>
Review of 2017: Language Planning and Community Development	
<b>Gníomhaíochtaí Gaeilge agus Pleanáil Teanga</b>	
Irish Language Activities and Language Planning .....	28
<b>Oideachas agus Oiliúint</b>	
Education and Training .....	31
<b>Forbairt Pobail</b>	
Community Development .....	32
<b>Na hEalaíona</b>	
The Arts .....	36
<b>Eagraíocht agus Seirbhísí</b>	<b>37</b>
Organisation and Services	
<b>Fuinneamh agus Comhshaol</b>	
Energy and Environment.....	42
<b>Ráitis Bhliantúla Airgeadais 2017</b>	<b>45</b>
Annual Financial Statements 2017	

## Tuarascáil Bhliantúil 2017

Don Aire Cultúir, 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 2017 á dtíolcadh ag Údarás na Gaeltachta.

## Annual Report 2017

To the Minister for Culture, 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 2017 are being presented by Údarás na Gaeltachta.



Údarás na Gaeltachta

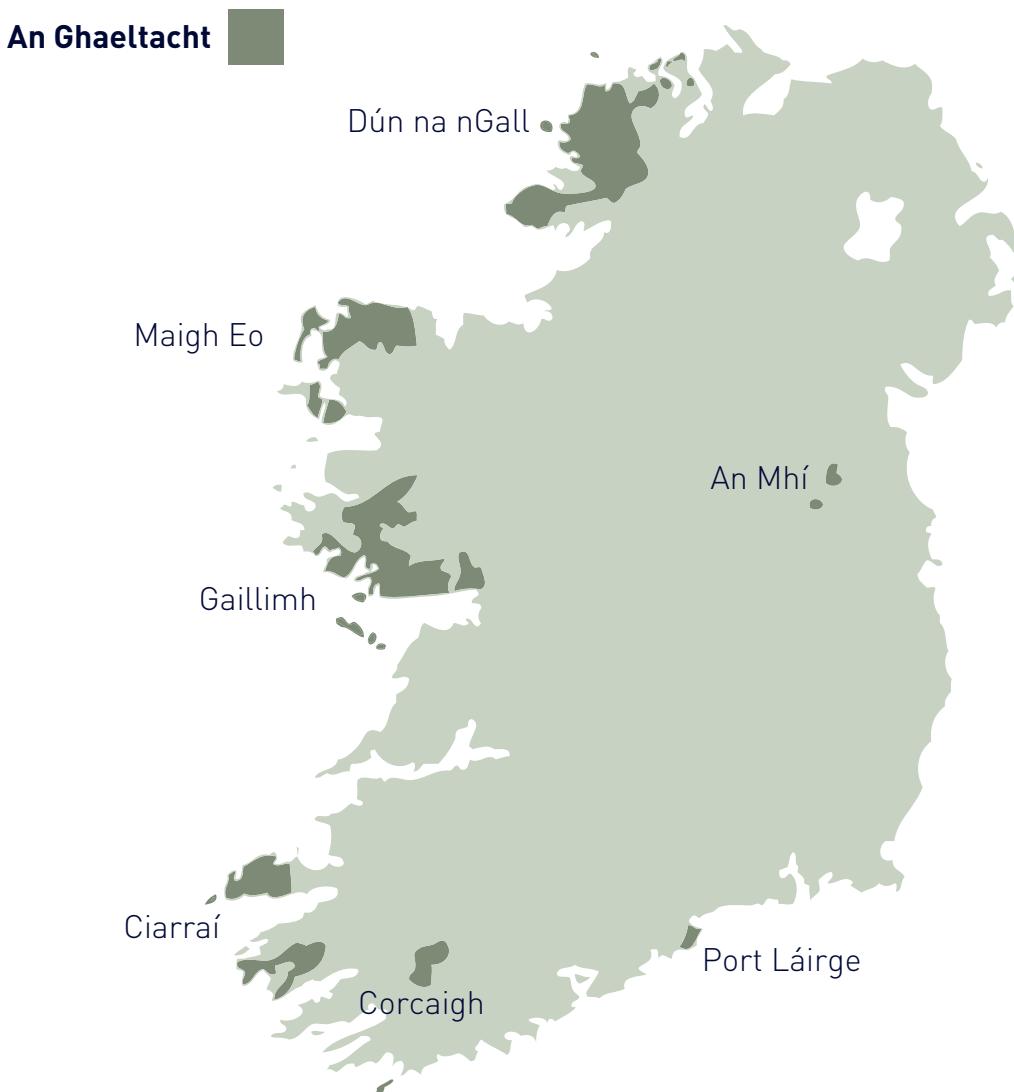


## An Ghaeltacht

Tá ceantair fhairsinge Ghaeltachta i gcontaetha Dhún na nGall, Mhaigh Eo, na Gaillimhe agus Chiarraí agus pobail níos lú i gcontaetha Phort Láirge, Chorcaí agus na Mí. Tá na ceantair Ghaeltachta sainithe ag orduithe Rialtais agus tá sé aitheanta ag 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 phobail a choinneáil beo go nádúrtha. Soláthraíonn sí timpeallacht do dhaoine ar mian leo an Ghaeilge a bheith ar a dtóil acu agus tá sí mar chuid dhílis agus inspioráideach den sprioc náisiúnta sochaí dhátheangach a bhaint amach in Éirinn.

De réir Dhaonáireamh 2016, ba é daonra iomlán na Gaeltachta ná thart ar 97,000.



## The Gaeltacht

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

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

According to the 2016 Census, the total population of the Gaeltacht was approximately 97,000.

## Údarás na Gaeltachta

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

Faoi Acht na Gaeltachta 2012, tá Údarás na Gaeltachta freagrach go sonrach as cur i bhfeidhm an Phróisis Phleanála Teanga sa Ghaeltacht, rud atá ag croílár chur i bhfeidhm na Straitéis 20 Bliaín don Ghaeilge 2010-2030. Sa straitéis sin leagtar bém ar phleanáil chomhtháite teanga ag leibhéal an phobail, agus tá sprioc leagtha síos ann go méadófar lón na gcainteoirí laethúla Gaeilge sa Ghaeltacht faoi 25%. Tacaíonn an tAcht le ról an Údarás mar phríomh-gheallsealbhóir i bhforbairt réigiúnach na Gaeltachta agus tugann sé bunús reachtúil don Údarás ó thaobh an phróisis pleánala teanga de. Mar chuid den phróiseas seo tá an Ghaeltacht roinnt in 26 Limistéar Pleanála Teanga. Tá an tÚdarás freagrach as eagraíochtaí a roghnú chun pleannanna teanga a ullmhú agus a feidhmiú sna Limistéir Pleanála Teanga Ghaeltachta.



## Údarás na Gaeltachta

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

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

Language Planning Process in the Gaeltacht which is central to the implementation of the 20-Year Strategy for the Irish Language 2010-2030. The strategy places emphasis on integrated language planning at community level and aims to increase the number of daily Irish speakers in the Gaeltacht by 25%. The Gaeltacht Act 2012 endorses the role of Údarás na Gaeltachta as the principal stakeholder in the regional development of the Gaeltacht and provides An tÚdarás with a statutory foundation for the language planning process. As part of this process, the Gaeltacht is divided into 26 Language Planning Areas. An tÚdarás is responsible for selecting organisations to prepare and implement language plans in each Gaeltacht Language Planning Area.

## Bord Údarás na Gaeltachta

### The Board



**Anna Ní Ghallachair**  
An Cathaoirleach/Chairperson



Pádraig Ó hAinifín



Dairíona Nic Con Iomaire



Ian Mac Aindriú



Seosamh Ó Laoi



Eunan Mac Cuinneagáin



Daithí Alcorn



Fiachra Ó Céilleachair



Seán Ó Cuireáin



Séamus Mac Gearailt



Siobhán Seoighe



Máire Seosaimhín  
Breathnach

# Bord an Údarás

Tá 12 chomhalta, an Cathaoirleach san áireamh, ar Bhord Údarás na Gaeltachta. Ceapann an tAire Cultúir, Oidhreachta agus Gaeltachta na comhalaí boird ar feadh tréimhse nach faide ná cúig bliana, cúigear díobh ar ainmniúchán ó Údarás Áitiúla a bhfuil Gaeltacht ina gceantar feidhme. Tá Bord Údarás na Gaeltachta freagrach as straitéis agus polasaithe ginearálta Údarás na Gaeltachta. Ceadáonn an Bord infheistíochtaí, scéimeanna tacaíochta, agus ceannachán nó díolachán maoine a dhéanann an eagraíocht ar mhaith le forbairt fiontair agus cruthú fostáiochta, cur chun cinn na Gaeilge agus an chultúir Ghaelaigh, chomh maith le forbairt phobail na Gaeltachta.

## Comhalaí an Údarás in 2017:

Bhí 10 gcruiinní Boird san iomlán ann in 2017. Seo a leanas an tinreamh:

### An Cathaoirleach

Anna Ní Ghallachair	10	(Nóta 3)
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### Gnáthchomhaltaí

Daithí Alcorn	10	(Nóta 3)
Séamus Mac Gearailt	7	(Nóta 3)
Ian Mac Aindriú	10	(Nóta 3)
Fiachra Ó Céilleachair	8	(Nóta 3)
Eunan Mac Cuinneagáin	10	(Nóta 3)
Dairíona Nic Con lomaire	8	(Nóta 3)
Seán Ó Cuireáin	10	(Nóta 3)
Seosamh Ó Laoi	10	(Nóta 3)
Pádraig Ó hAinifín	8	(Nóta 3)
Siobhán Seoighe	8	(Nóta 3)
Máire Seosaimhín Breathnach	7	(Nóta 2)
Gobnait Ní Mhuineacháin	1	(Nóta 1)

**Nóta 1:** I mbun oifige go 09 Feabhra 2017, tréimhse le cruinní amháin.

**Nóta 2:** I mbun oifige ó 15 Feabhra 2017, tréimhse le 9 gcruiinní.

**Nóta 3:** I mbun oifige go 19 Samhain 2017 nuair a tháinig deireadh lena dtréimhse feidhme.

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

### An Coiste Meastóireachta

Is coiste reachtúil é seo a dhéanann meastóireacht ar thionscadail mhóra agus a chuireann moltaí chuig an mBord. Ní raibh aon chruinníú ag an gcoiste seo le linn 2017. Ar an gcoiste sin ó achtaíodh Acht na Gaeltachta, 2012, tá an Cathaoirleach, comhalaí boird agus an Príomhfeidhmeannach mar aon le hionadaí an ceann ón Roinn Cultúir, Oidhreachta agus Gaeltachta, ón nGníomhaireacht Forbartha Tionscail (Éire) agus ó Phiontraíoch Éireann.

# The Board of An tÚdarás

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

## Members of An tÚdarás in 2017:

A total of 10 Board meetings were held in 2017. The attendance was as follows:

### Chairperson

Anna Ní Ghallachair	10	(Note 3)
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### Ordinary Members

Daithí Alcorn	10	(Note 3)
Séamus Mac Gearailt	7	(Note 3)
Ian Mac Aindriú	10	(Note 3)
Fiachra Ó Céilleachair	8	(Note 3)
Eunan Mac Cuinneagáin	10	(Note 3)
Dairíona Nic Con lomaire	8	(Note 3)
Seán Ó Cuireáin	10	(Note 3)
Seosamh Ó Laoi	10	(Note 3)
Pádraig Ó hAinifín	8	(Note 3)
Siobhán Seoighe	8	(Note 3)
Máire Seosaimhín Breathnach	7	(Note 2)
Gobnait Ní Mhuineacháin	1	(Note 1)

**Note 1:** In office until 09 February 2017, a period with 1 meeting.

**Note 2:** In office from 15 February 2017, a period with 9 meetings.

**Note 3:** In office until 19 November 2017, the end of their functional term.

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

### Evaluation Committee

This statutory committee evaluates large scale projects and makes recommendations to the Board. No meetings of this committee were held in 2017. 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 Culture, Heritage and the Gaeltacht, from the Industrial Development Authority (IDA Ireland) and from Enterprise Ireland.

### An Coiste Iníúchóireachta agus Riosca

De réir an Chóid Cleachtas um Rialachas Comhlacthaí Stát, tá Coiste Iníúchóireachta agus Riosca ag Údarás na Gaeltachta. Scrúdaíonn an coiste seo ráitis airgeadais, cúrsaí rialachais chorparáidigh agus bainistíochta riosca, tuairiscí ón bhfeidhm Iníúchóireachta Inmheánaí agus ón Ard-Reachtaire Cuntas agus Ciste, agus obair eile a dhéantar i dtaca leis an eagraíocht agus lena cuid fochuideachtaí. Féach thíos liosta de chomhaltaí an choiste Iníúchóireachta agus Riosca a bhí ag feidhmiú in 2017:

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

Anna Ní Ghallachair, *Cathaoirleach Údarás na Gaeltachta.*  
Eunan Mac Cuinneagáin, *Gnáthchomhulta d'Údarás na Gaeltachta.*

Séamus Mac Gearailt, *Gnáthchomhulta d'Údarás na Gaeltachta.*

Riobard Ó Cathasaigh, *Ball seachtrach.*

Bhí ceithre chruinniú ag an gCoiste Iníúchóireachta agus Riosca le linn 2017.

### Audit and Risk Committee

In accordance with the Code of Practice for the Governance of State Bodies, Údarás na Gaeltachta has an Audit and Risk Committee. This committee examines financial statements, corporate governance and risk management matters, reports from the Internal Audit function and from the Comptroller and Auditor General, and other work carried out in relation to the organisation and its subsidiary companies. The functioning members of the Audit and Risk Committee in 2017 were as follows:

Ian Mac Aindriú, *Committee Chairperson, Ordinary Member of Údarás na Gaeltachta.*

Anna Ní Ghallachair, *Chairperson of Údarás na Gaeltachta.*

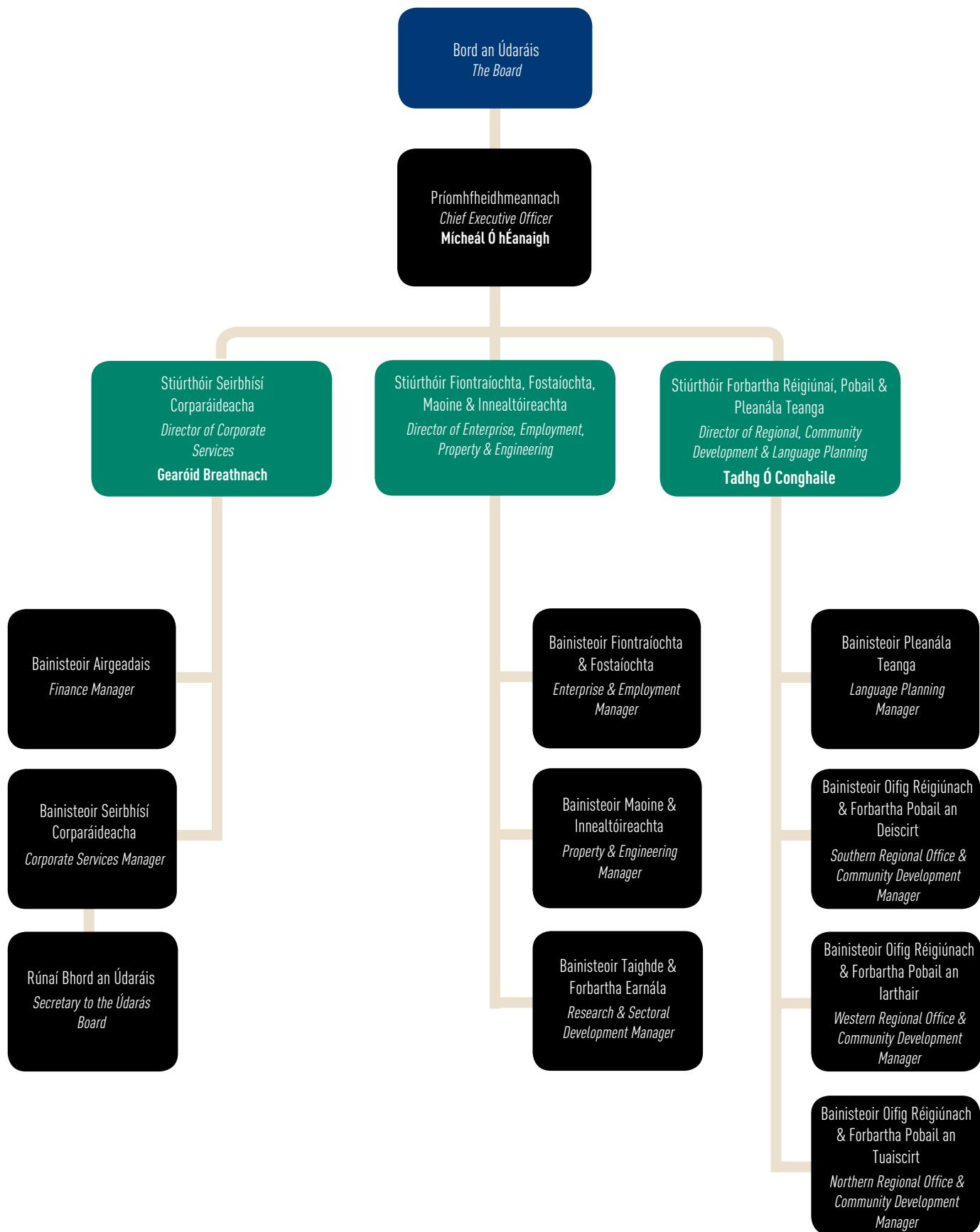
Eunan Mac Cuinneagáin, *Chairperson of Údarás na Gaeltachta.*

Séamus Mac Gearailt, *Chairperson of Údarás na Gaeltachta.*

Riobard Ó Cathasaigh, *External Committee Member.*

The Audit and Risk Committee met four times during 2017.

## Struchtúr Bainistíochta/Management Structure



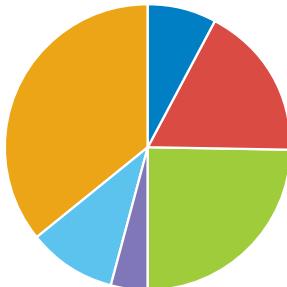
## Forbhreathnú/Overview

FOSTAÍOCHT I DTIONSCADAIL A FUAIR CÚNAMH EMPLOYMENT IN ASSISTED BUSINESSES	2013	2014	2015	2016	2017
<b>Fostaíocht Choibhéiseach Lánaimseartha</b> Full-time Equivalent Employment	6,969	7,053	7,268	7,348	7503
<b>Fostaíocht Shéasúrach agus Pháirtaimseartha Eile</b> Other Seasonal and Part-time Employment	891	860	734	730	747
TIONSCAIL ENTERPRISES					
<b>Deontais a Ceadaíodh</b> /Grants Approved (€'000)	6,951	4,965	8,323	4,545	5,465
<b>Deontais a Íocadh</b> /Grants Paid (€'000)	3,189	2,971	2,624	2,762	3,195
OIDEACHAS AGUS OILIÚINT GHINEARÁLTA EDUCATION AND GENERAL TRAINING					
<b>Deontais a Ceadaíodh</b> /Grants Approved (€'000)	962	678	1,025	837	1,362
<b>Deontais a Íocadh</b> /Grants Paid (€'000)	818	1,082	1,132	1,379	1,340
CUIDEACHTAÍ LE hINFHEISTÍOCHT SCAIREANNA Ó ÚDARÁS NA GAELTACHTA COMPANIES WITH SHARE INVESTMENTS FROM ÚDARÁS NA GAELTACHTA					
<b>Infheistíochtaí an Údarás sa Scairchaipiteal</b> Údarás Investment in Share Capital (€'000)	552	753	445	1,038	157
<b>Deontais a Ceadaíodh</b> /Grants Approved (€'000)	3,416	3,502	2,448	2,165	2,779
<b>Deontais a Íocadh</b> /Grants Paid (€'000)	929	1,743	924	854	954
FOIRGNIMH BUILDINGS					
<b>Caiteachas ar Fhoirgnimh</b> Expenditure on Buildings (€'000)	2,341	3,901	4,122	8,891	6,342
<b>Glansócmhainní Dochta</b> /Net Fixed Assets (€'000)	97,385	92,231	89,583	84,887	82,863
<b>Glansócmhainní Reatha</b> /Net Current Assets (€'000)	(904)	1,599	1,854	(1,256)	(1,046)
Údarás na Gaeltachta					
<b>Foireann</b> /Staff	82	79	79	80	84
<b>Tuarastail agus Pá</b> /Salaries and Pay (€'000)	5,675	5,397	5,177	5,315	5,993
AIRGEAD A FUARTHAS ÓN STÁT EXCHEQUER FUNDING					
<b>Caiteachas Reatha</b> /Current Expenditure (€'000)	9,009	8,798	8,798	8,823	8,958
<b>Tionscnaíocht Chultúrtha agus Pobail</b> Cultural and Community Promotion (€'000)	3,400	3,000	3,000	3,000	3,250
<b>Deontais do Thionscail agus Caiteachas Caipitil</b> Grants to Industry and Capital Expenditure (€'000)	6,000	5,687	6,687	9,078	8,957

## Forbhreathnú/Overview

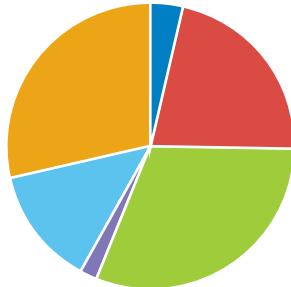
### Fostaíocht de réir Earnála

Employment by Sector



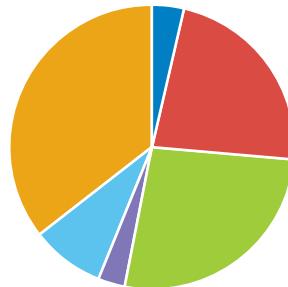
### Deontais a ceadaíodh in 2017 de réir earnála

Grants approved in 2017 by sector



### Méaduithe fostaíochta in 2017 de réir earnáil

Increases in employment in 2017 by sector



Acmhainní Nádúrtha	589
Bia	1326
Déantúsaíocht	1848
Éadach/Teicstíl	313
Innealtóireacht	759
Seirbhísí	2668
<b>Iomlán/Total</b>	<b>7503</b>

Acmhainní Nádúrtha	307,876
Bia	1,795,947
Déantúsaíocht	2,536,773
Éadach/Teicstíl	158,873
Innealtóireacht	1,103,928
Seirbhísí	2,340,914
<b>Iomlán/Total</b>	<b>8,244,311</b>
*Oideachas & Oiliúint	1,362,000
<b>Iomlán/Total</b>	<b>9,606,311</b>

Acmhainní Nádúrtha	24
Bia	143
Déantúsaíocht	168
Éadach/Teicstíl	19
Innealtóireacht	53
Seirbhísí	223
<b>Iomlán/Total</b>	<b>630</b>

## GLUAIS/GLOSSARY

Acmhainní Nádúrtha / Natural Resources  
 Bia / Food  
 Déantúsaíocht / Manufacturing

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

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

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

## Foinsí Fáis na Fostaíochta 2013 – 2017

Sources of Employment Growth 2013– 2017

Bliaín	Bonn Fostaíochta	Poist Nua i dTionscadail atá ann cheana	Poist Nua Cruthaithe trí Thionscadail Nua	Iomlán na bPost Nua Cruthaithe
Year	Employment Base	New Jobs Created in Established Businesses	New Jobs Created in New Businesses	Total New Jobs Created
<b>2013</b>	6,969	459 (75%)	152 (25%)	611 (100%)
<b>2014</b>	7,053	560 (76%)	177 (24%)	737 (100%)
<b>2015</b>	7,268	437 (82%)	96 (18%)	533 (100%)
<b>2016</b>	7,348	424 (76%)	135 (24%)	559 (100%)
<b>2017</b>	7,503	567 (90%)	63 (10%)	630 (100%)



# Ráiteas an Chathaoirligh

## Chairperson's statement



## Ráiteas an Chathaoirligh

Ba bhliain ghnóthach, thairbheach agus stáiriúil a bhí sa bhliain 2017 d'Údarás na Gaeltachta. Is é misean an Údarás ná pobal agus geilleagar fuinniúil, rathúil agus inbhuanaithe Gaeltachta a fhorbairt agus, tríd sin, an Ghaeilge mar phríomhtheanga phobal na Gaeltachta a neartú agus a bhuanú. Chonacthas méadú fostáiochta i ngach Contae in 2017 den chéad uair ó 1996, agus seoladh na chéad trí phlean teanga ag deireadh na bliana. In 2017 freisin a tugadh tréimhse an chéad Bhoird ainmnithe de chuid na heagraíochta chun críche.

Bliain stáiriúil ó thaobh na pleánala teanga a bhí in 2017, nuair a fíoraíodh dúthracht agus iarrachtaí na bpobal Gaeltachta le ceadú na gcéad trí phlean teanga do LPT Iar-Thuaisceart Dhún na nGall, LPT Chois Fharraige agus LPT Chloich Cheann Fhaola. Bhí gníomhaíochtaí pleánala teanga ar siúl i ngach ceann de na 26 Limistéar Pleanála Teanga (LPT) den chéad uair i rith 2017. Le cois na 18 bpobal a bhí i mbun na pleánala teanga ag túis na bliana, cuireadh túis le próiseas ullmhúcháin pleannána i gcúig LPT agus in aon Bhaile Seirbhíse Gaeltachta amháin le linn na bliana.

Is cúis dóchais agus spreagadh dúinn ar fad an dúthracht atá caite ag pobail na Gaeltachta le réiteach pleannána teanga dá gceantar, obair atá fós ag leanúint ar aghaidh i gcuid mhaith limistéar. Is in 2018 a shroichfear an

chéim is dúshlánaí den phróiseas, is é sin feidhmiú na bpleannanna sna pobail agus ag cur dlúis le céimeanna a chuideoihd lena chinntiú gurb í an Ghaeilge a bheidh mar ghnáththeanga phobail ar fud na Gaeltachta sna blianta atá amach romhainn.

### Dul chun cinn i gcúrsaí fostáiochta in 2017

Cruthaíodh 630 post nua lánaimseartha i gcliantchomhlachtaí Údarás na Gaeltachta in 2017. Bhí glanmhéadú ann de 155 post ar an mbliain roimhe sin, rud a chiallaíonn go raibh 7,503 post lánaimseartha agus 606 post páirtaimseartha i gcomhlachtaí a fuair tacaíocht ón Údarás ag deireadh na bliana. Tá ardú leanúnach bliantúil tagtha ar an bhonn fostáiochta sa Ghaeltacht le cúig bliana anuas agus comhlachtaí Gaeltachta ag cur lena seasmhacht féin.



## Chairperson's Statement

2017 was a busy, productive and indeed historic year for Údarás na Gaeltachta. An tÚdarás' mission is to develop an energetic, successful and sustainable Gaeltacht community and economy, and thus maintain, promote and strengthen the use of Irish as the predominant language of the Gaeltacht community. In furtherance of this mission, gains in employment were evident in all counties in 2017, for the first time since 1996, and the first three Gaeltacht language plans were launched at the end of the year. 2017 was also the year when the term of the organisation's first nominated Board concluded.

Thanks to the dedication and diligence of their communities, three language plans were officially approved for the Language Planning Areas (LPA) of Iarthuaisceart Dhún na nGall, Cois Fharraige, and Cloich Cheann Fhaola. Language planning activities were underway in all LPAs for the first time in 2017: in addition to the 18 communities engaged in language planning at the start of the year, the plan preparation process was initiated in the remaining five LPAs and in one Gaeltacht Service Town.

The commitment shown by Gaeltacht communities in the preparation of plans for their areas is a source of hope and inspiration to us all. The most challenging phase of this process will be reached in 2018 with the implementation

of language plans in communities, in order to strengthen the position of the Irish language as the first language across the Gaeltacht in the years ahead.

### Developments in employment creation in 2017

In 2017, a total of 630 full-time jobs were created in Údarás na Gaeltachta client companies. This constituted a net increase of 155 jobs over the previous year, resulting in 7,503 full-time jobs and 606 part-time jobs in Údarás-assisted companies at year end. There has been a steady increase on the employment base in the Gaeltacht for five consecutive years as Gaeltacht companies become increasingly stable.

Tá tionchar suntasach eacnamaíoch ag cliantchomhlachaí an Údarás ar gheilleagar na Gaeltachta agus na tíre. De réir thraighe ABSEI a rinneadh in 2017, meastar go raibh díolachán iomlán de €844m á dhéanamh ag na cliantchomhlachaí an bhliain roimhe sin chomh maith le caiteachas díreach de €425m i ngeilleagar na hÉireann. Léiríonn sé seo go bhfuil luach maith á fháil ar infheistíocht an Stáit i gcruthú fostaíochta sa Ghaeltacht. Thosaigh 25 gnó as an nua sa Ghaeltacht le linn na bliana agus bhí os cionn leathchéad duine fostaithe sna gnótháin sin ag deireadh na bliana. Lean an tÚdarás le roinnt infheistíochtaí caipítíl straitéiseacha in áiseanna infreastreachtúir i rith 2017 chun réimsí dár bpúnann maoine a thabhairt chun caighdeán a chabhróidh le tograí agus fostaíochta nua a mhealladh amach anseo.

Is ábhar misnígh é don Bhord, ag teacht chuig deireadh a dtréimhse, go bhfuil an bonn fostaíochta i gcomhlachaí Gaeltachta anois ag leibhéal seasmhach agus ag an leibhéal is airde ó 2008. Is é seo an cúigíú bliain as a chéile a bhfuil ardú tagtha ar an bhonn fostaíochta sa Ghaeltacht, áit a raibh ceithre bliana de laghduithe ann roimhe sin. Creideann muid gur féidir leanúint leis an dul chun cinn suntasach atá á dhéanamh, a fhágann a lorg ar gach gné de shaol na Gaeltachta, chomh fada agus a fhraigheann an tÚdarás na hacmhainní cuí chun leanúint lena chuid oibre. Ábhar dóchais chomh maith tascfhórsa idirghníomhaireachta a bheith seolta do cheantar Uíbh Ráthair le linn 2017 chun díriú ar fhorbairt na fiontraíochta agus deiseanna fostaíochta a mhéadú agus

An tÚdarás client companies have a significant economic impact both on the economy of the Gaeltacht and the country at large. Based on ABSEI research conducted in 2017, it is estimated that client companies achieved a total of €844m in sales in the previous year, resulting in direct expenditure of €425m in the Irish economy. This indicates that State investment in employment creation in the Gaeltacht generates good value for money.

A total of 25 new businesses were established in the Gaeltacht during the year and over 50 people were employed in these businesses by year end. Údarás continued with a number of strategic capital investments in infrastructural facilities during 2017 to bring its property portfolio to a standard capable of attracting projects and employment in the future.

It was a source of encouragement to the Board, as it approached the end of its term, that the employment base in Gaeltacht companies was now at its highest since 2008. This was the fifth consecutive year that the Gaeltacht employment base had increased, following four years of decline. We believe that the significant progress that has been made can continue, having a positive impact on all aspects of Gaeltacht life, provided An tÚdarás is in receipt of adequate resources to pursue its mission effectively.

Another encouraging sign was the launch of the inter-agency task force for the Uíbh Ráthach area during 2017, focusing on developing enterprise and employment

an leas is fearr a bhaint as na hacmhainní ar fad atá sa cheantar sin.

Bhí sé suntasach chomh maith gur oscail Údarás na Gaeltachta dhá mholt dhigiteacha i mBéal an Mhuirthead agus i nGaoth Dobhair le linn 2017 chomh maith le Mol Teic, i comhar le páirtithe eile, i nDaingean Uí Chúis. Beidh na moil mar chuid lárnach de straitéis an Údarás sna blianta seo romhainn ag cur spás oifige le ceangal idirtín d'ardchaighdeán chomh maith le háiseanna gorlainne gnó agus nuálaíochta ar fáil do ghnóthaí agus do chian-oibrithe.

## Fócas do 2018

Tá forbairt inmharthana na Gaeltachta, na n-oileán Gaeltachta agus dá réir sin cothú pobail bhríomhair teanga mar phríomhchuspóir agus fócas ag Údarás na Gaeltachta agus beidh sé seo mar threoir ag Plean Straitéiseach nua na heagraíochta a bheidh á chur i bhfeidhm ó thus na bliana 2018.

Dhá théama uileghabhálacha a bheidh i straitéis an Údarás don tréimhse trí bliana 2018 – 2020: Caomhnú agus Neartú na Gaeilge, agus Forbairt Nuálaíochta agus Cruthú Fostaíochta. Is iad na prionsabail seo croílár straitéis na heagraíochta. Déanfar gach iarracht na cúinsí cuí a chruthú, ionas go mbeidh an Ghaeltacht mar áit a mbeidh an Ghaeilge mar phríomhtheanga phobail ann agus áit a mheallfaidh an gnáthphobal, fiontraithe agus cuairteoirí araon le cónaí, maireachtáil agus oibriú inti.

opportunities and on gaining maximum advantage from resources in that area.

A further significant development was the opening of two digital hubs by Údarás na Gaeltachta in Béal an Mhuirthead and Gaoth Dobhair during 2017, along with Mol Teic, in cooperation with other parties, in Daingean Uí Chúis. These hubs will form part of the Údarás na Gaeltachta strategy in the coming years, which will include the provision of office space with high-quality internet connection, in addition to business incubation and innovation facilities for businesses and remote workers.

## Outlook for 2018

The primary objective and focus of Údarás na Gaeltachta is the sustainable development of the Gaeltacht and the Gaeltacht islands, and, accordingly, the maintenance of vibrant linguistic communities. This will drive the organisation's new Strategic Plan, to be implemented from the start of 2018.

There will be two overarching themes in the Strategic Plan for the period 2018–2020: Maintenance and Strengthening of the Irish Language, and Fostering Innovation and Employment Creation. All efforts will be made to create the appropriate conditions to allow the Gaeltacht to be a place in which the Irish language will be the main language of the community and a place in which both

Chuige sin caithfear tacú le hacmhainní teanga, pobail agus cultúrtha agus forbairt á déanamh orthu, nuálaíocht a chothú agus fiontraíocht a mhéadú. Díreofar ar chlár agus tionscadail taighde chun an nuálaíocht agus an fiontraíocht a chothú mar chodanna dílse den chlár forbartha. Creideann an tÚdarás go bhfuil deiseanna suntasacha anseo do na ceantair Ghaeltachta ar fad, ach na hacmhainní cuí a bheith ar fáil chun an straitéis a chur i bhfeidhm ina hiomláine.

Caithfidh an tÚdarás leanúint le hinfheistíochaí caipítí straitéiseacha a dhéanamh in áiseanna infreastruchtúir i rith 2018 a thacóidh le fostóirí móra reatha tabhairt faoi fhorbairtí suntasacha nua agus a chabhróidh le tograí nua a mhealladh amach anseo. Tá sé níos tábhactaí ná riamh infheistíocht straitéiseach agus

chuí a bheith á déanamh in infreastruchtúr Gaeltachta chomh maith le hinfreastruchtúr an Údarás féin chun gur féidir an leas is mó don Ghaeltacht a bhaint as deiseanna gnó a d'fhéadfadh a bheith mar thoradh ar an mBreatimeacht agus athruithe geopholaitiúla eile, go háirithe iad siúd a bhaineann le hInfheistíocht Dhíreach Sheachtrach. Beidh ról fíorthábhachtach dá bhrí sin, i straitéis na heagraíochta, ag gteic - Gréasán Digiteach na Gaeltachta a bheidh ag soláthar 30 aonad nuálaíochta le ceangal leathanbhanda ardluais a thabharfaidh deis do chomhlacthaí nua teicneolaíochta tosú amach nó lonnú sna ceantair tuaithe a chuimsíonn na Gaeltachtaí. Tabharfaidh na forbairtí seo deis do phobal na Gaeltachta filleadh uirthi nó fanacht ina gceantar féin trí dheiseanna cian-oibre ag oifigí nó deasca sealáiochta sna moil chéanna.



ordinary citizens and entrepreneurs will choose to live and work.

To that end, support must be given for the development of language, community and cultural resources, to foster innovation and to enable enterprise and there will be a strong emphasis on programmes which focus on these. An tÚdarás believes that there are significant opportunities for all Gaeltacht areas, subject to the availability of adequate resources to fully implement our strategy.

In the course of 2018, an tÚdarás must continue to make strategic capital investments in infrastructural facilities which will support existing large employers in undertaking significant new developments and which will also help to attract new projects in the future.

Strategic and adequate investment in Gaeltacht infrastructure and in the infrastructure of Údarás na Gaeltachta itself is more important than ever, in order that potential business opportunities, especially those involving Foreign Direct Investment, which may arise as a result of Brexit and other geopolitical changes, may be fully exploited for the benefit of the Gaeltacht.

An integral element of the organisation's strategy, therefore, will be gteic - the Gaeltacht Digital Network, which will establish 30 innovation units with high-speed internet access, which in turn will provide opportunities to modern technology companies to start up or locate in the rural areas which comprise the Gaeltacht. These hubs will provide members of the Gaeltacht community living elsewhere with an opportunity to return to the Gaeltacht or, in the case of those already there, to

## Buíochas

Ba mhaith liom buíochas a ghlacadh le comhaltaí Bhord Údarás na Gaeltachta as a ndúthracht, a gcomhoibriú agus a gcuid tacaíochta i rith na bliana seo agus i rith thréimhse an Bhoird. Glacaim buíochas le Gobnait Ní Mhuineacháin ó Ghaeltacht Mhúscraí as ucht a cuid oibre ar an mBord agus cuirim fáilte roimh Máire Seó Breathnach a ceapadh ar an mBord i mí Feabhra 2017. Tá mé faoi chomaoin ag foireann an Údarás chomh maith as a bhfís, a bhfuinneamh agus a dtiomantas don obair dhúshláinach a bhaineann le forbairt chomhtháite na Gaeltachta.

Ar deireadh, ba mhaith liom aitheantas a thabhairt don tacaíocht atá tugtha dúinn ag an Roinn Cultúir, Oidhreachta agus Gaeltachta, an Ghníomhaireacht Forbartha Tionscail (Éire), Fiontraíocht Éireann, Bord Bia, Bord lascaigh Mhara, SOLAS agus an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí i gcur i bhfeidhm ár gcláir forbartha.

**Anna Ní Ghallachair**

Cathaoirleach

remain in their own Gaeltacht localities through remote working in offices or the use of hot desks.

## Acknowledgements

I would like to thank my fellow members of the Board of Údarás na Gaeltachta for their continuous commitment, cooperation and support during the year and during the term of the Board. I thank Gobnait Ní Mhuineacháin from the Múscraí Gaeltacht for her work on the Board and I welcome the appointment of Máire Seó Breathnach to the Board in February 2017. I am also grateful to the staff of An tÚdarás for their vision, energy and commitment to the challenging work associated with the integrated development of the Gaeltacht.

Finally, I wish to acknowledge the Department of Culture, Heritage and the Gaeltacht, IDA Ireland, Enterprise Ireland, Bord Bia, Bord lascaigh Mhara, SOLAS and the Department of Employment Affairs and Social Protection for their support in implementing our enterprise development programmes.

**Anna Ní Ghallachair**

Chairperson



# Athbhreithniú ar 2017: Forbairt Fiontraíochta

## Review of 2017: Enterprise Development



## Forbairt Fiontraíochta

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

630 post nua lánimseartha a cruthaíodh i gcliantchomhlachtaí Údarás na Gaeltachta in 2017. Ag deireadh na bliana bhí 7,503 post lánimseartha agus 606

post páirtaimseartha i gcomhlachtaí a fuair tacaíocht ón Údarás. Is glanmhéadú de 155 post a bhí i gceist nuair a tógadh líon na bpost lánimseartha a cailleadh san áireamh.

Seasmhacht fostáiochta le méaduithe beaga a bhí le feiceáil i ngach contae seachas Dún na nGall ina raibh méadú suntasach de 103 post in 2017. Tá fócas sonrach curtha ag Údarás na Gaeltachta ar Thír Chonaill le blianta beaga anuas de bharr an líon ard post a cailleadh sa chontae in 2014 agus den chuid is mó tá toradh na hinfheistíochta sin le brath anois in áiteanna éagsúla sa chontae. Tá 242 post breise ar an talamh sa chontae le trí bliana anuas i gcomhlachtaí i nDún na nGall.



## Enterprise Development

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

A total of 630 new full-time jobs were created in Údarás na Gaeltachta client companies in 2017. At year end, total

employment in Údarás-supported companies stood at 7,503 full-time jobs and 606 part-time jobs. There was a net gain of 155 jobs, when taking the number of full-time jobs which were lost into account.

Employment stability with marginal increases was evident in all counties except Donegal, where there was a significant increase of 103 jobs in 2017. Údarás na Gaeltachta has placed a particular focus on Donegal in recent years, due to the large number of jobs lost in the county in 2014 and, for the most part, the results of that investment are now evident in various parts of the county.

Go ginearálta, is ábhar misnígh é go bhfuil an bonn fostáiochta i gcomhlachtaí Gaeltachta anois ag leibhéal seasmhach agus ag an leibhéal is airde ó 2008. Is é seo an cúigí bliain as a chéile atá ardú tagtha ar an mbonn fostáiochta sa Ghaeltacht, áit a raibh ceithre bliana de laghduithe roimhe sin.

Thosaigh 25 gnó as an nua sa Ghaeltacht le linn na bliana agus bhí os cionn leathchéad duine fostaithe sna gnóthaí sin ag deireadh na bliana. Is sna hearnálacha bia agus dí, seirbhísí, déantúis feistí leighis agus déantúsaíochta traidisiúnta a léiríodh na méaduithe fostáiochta is mó le linn na bliana, cé nár sheachain na hearnálacha seo laghduithe san fhostaíocht ach oiread. Chonacthas na laghduithe is mó fostáiochta in earnáil na scannánaíochta/teilifíse, feirmeoireachta/próiseála éisc agus próiseála sonrai.

#### **471 post nua ceadaithe don Ghaeltacht in 2017**

Cheadaigh Bord Údarás na Gaeltachta líon tograí nua ina gcruthófar 471 post agus ina ndéanfar infheistíocht iomlán mheasta de €28 milliún, de réir mar a dhéantar forbairt orthu sna blianta beaga amach romhainn. Is do thograí i gcontaetha na Gaillimhe, Dhún na nGall agus Chorcaí is mó a ceadaíodh poist le linn 2017, le ceadanna

1Foinse: ABSEI (Tuarascáil um Shuirbhé Bhliantúil Gnó ar Thionchar Eacnamaíoch) is déanaí. Rinne an Roinn Post, Fiontar agus Nuálaíochta an suirbhé ABSEI in 2017 ar gach gníomhaireacht forbartha.

Over the past three years 242 additional jobs have been created in the county and companies in the Donegal Gaeltacht.

In general, it is a source of encouragement that the employment base in Gaeltacht companies is now at a consistent level and at its highest level since 2008. This is the fifth consecutive year that the Gaeltacht employment base has increased, where there were four years of decline prior to that.

During the year, 25 new businesses were established in the Gaeltacht and over 50 people were employed in these businesses by year end. The food and drink, services, medical devices and traditional manufacturing sectors reflected the highest increases in employment levels during the year, although these sectors did not escape some job losses. The highest losses were evident in the filming/television, fish farming/processing and data processing sectors.

#### **471 new jobs approved for the Gaeltacht in 2017**

The Board of Údarás na Gaeltachta approved a number of new projects which will see the creation of 471 jobs and involve an overall projected investment of €28 million as the projects are developed over the next few years. Jobs

suntasacha i gcontaetha Chiarraí agus Mhaigh Eo chomh maith. Tá sé le tabhairt faoi deara gur comhlachtaí sna hearnálacha feistí leighis, bia, seirbhísí agus saindéantúsaíochta atá ag dul i mbun fáis agus forbartha.

#### **Tionchar eacnamaíoch chliantchomhlachtaí an Údarás**

De réir thaighde ABSEI<sup>1</sup> a rinneadh in 2017, déanann cliantchomhlachtaí an Údarás €425 milliún de chaiteachas díreach i ngilleagar na tíre seo ar phárolla, ar sheirbhísí agus ar cheannach ábhar. D'foc na cliantchomhlachtaí párolla €181 milliún, le €41,000 mar mheánpá an fhostaí sna comhlachtaí a bhfuil deichniúr nó níos mó fostaithe iontu.

Léiríodh freisin go raibh díolachán iomlán €844 milliún ag cliantchomhlachtaí an Údarás an bhlíain roimhe sin. Cúrsaí easpórtala atá i gceist le €502 milliún den díolachán, sin cóimheas 60% idir easpórtáil agus díolachán. Tá sé suntasach gur san earnáil bia agus dí is mó a dhéantar díolachán, le 20% den iomlán, agus go gcuirtear 40% de dhíolacháin táirgí leighis go dtí an Áis.

were approved in 2017 for projects in counties Galway, Donegal and Cork for the most part with significant approvals for counties Kerry and May also. It is noted that companies operating mainly in the medical devices, food, services and niche manufacturing sectors continued to grow and develop.

#### **Economic impact of An tÚdarás client companies**

Based on ABSEI<sup>1</sup> research conducted in 2017, Údarás na Gaeltachta client companies generate direct expenditure in the Irish economy of €425 million on payroll, services and the purchase of raw materials. Client companies spent €181 million on payroll, with an average salary of €41,000 per employee in companies with 10 or more employees.

It was also shown that Údarás na Gaeltachta client companies had total sales of €844 million in the previous year. Some €502 million of sales consisted of exports, an export-sales ratio of 60%. It is significant that the majority of sales are attributed to the food and drinks industry, some 20% of the total, and that 40% of medical product sales are exported to Asia.

1Source: Latest ABSEI (Annual Business Survey of Economic Impact) Report. The ABSEI survey was carried out in 2017 by the Department of Jobs, Enterprise and Innovation across all development agencies.

## Dúshlán an Bhreatimeachta agus polasaithe idirnáisiúnta

Ní féidir a shéanadh ach go bhféadfaí go bhfuil an Breatimeacht ar cheann de na dushláin is mó a bheidh le sárú ag comhlachtaí Gaeltachta sna blianta atá romhaínn. Meastar go mbeidh tionchar éigin ag an mórrathrú polaitiúil seo ar gach gnó agus saoránach ar an oileán seo. De ghnáth, is é margadh na Ríochta Aontaithe an chéad chéim easpórtála d'aon chomhlacht a bheadh ag dul i mbun easpórtála den chéad uair. De réir thaghde uasdáitithe ABSEI na bliana seo, tá beagnach 30% de dhíolachán easpórtála ár gcliantchomhlachtaí, a bhfuil luach €147 milliún air, á dhéanamh sa Ríocht Aontaithe agus san Aontas Eorpach araon. Tá impleachtaí anseo do chostais reatha na gcomhlachtaí, agus suas le 60% de bhunábhar na gcliantchomhlachtaí á iompórtáil ar luach €227m.

Tá go leor oibre curtha i gcrích ag Údarás na Gaeltachta as féin agus go díreach leis na cliantchomhlachtaí is mó a mbeidh tionchar ag an mBreatimeacht orthu lena chinntíú go bhfuil siad ag pleanáil go straitéiseach agus go bhfuil a ngnó chomh hiomaíoch agus barainneach agus is féidir. Tá an tÚdarás ag comhoibriú le gníomhaireachtaí eile Stáit i gcur chuige comhordaithe maidir le gnóthaí idirnáisiúnta in 2018 agus leanfar leis an scéim tacaíochta agus comhairleoireachta 'Bí Réidh', atá á riart ag an Údarás dá chliantchomhlachtaí.

## Brexit Challenges and International Policies

There is no escaping the fact that Brexit may well be one of the biggest challenges Gaeltacht companies will face in the years ahead. It is estimated that this huge political change will affect every business and citizen on this island. The United Kingdom is generally the first port of call when a company begins exporting for the first time. According to this year's updated ABSEI research, almost 30%, which is estimated at €147 million, of our client companies' export sales go to both the United Kingdom and the European Union. There will be implications also for company running costs, as 60% of client companies raw materials, worth €227m, are imported.

Údarás na Gaeltachta has carried out significant work individually and directly with the client companies who will be most affected by Brexit to ensure that they undertake strategic planning and to ensure that their business is as competitive and 'lean' as possible. Údarás na Gaeltachta is cooperating with other State agencies as part of a coordinated response to international affairs in 2018 and will continue to administer its Brexit support and consultancy scheme, 'Bí Réidh', for its client companies.

## Maoiniú Stáit

Tá infheistíocht Stáit thart ar €16 milliún i gceist leis an gcúnamh a cheadaigh an tÚdarás in 2017 do thionscadail fostáochta agus forbartha, d'oideachas agus oiliúint, agus i leith infreastruchtúir.

## Costas in Aghaidh an Phoist

Bhí costas deontais de €5,500 in aghaidh an phoist in 2017 agus bhí meánchostas de €5,084 in aghaidh an phoist i gceist thar na cúig bliana seo caite. Léiríonn an costas in aghaidh an phoist an caiteachas deontais ar chaipiteal, ar fhostaíocht, ar thaghde agus forbairt agus ar oiliúint shainiuil a íocatar le cliantchomhlachtaí ach ní áiríonn sé deontais FIFG (Ionstraim Airgeadais do Threoir lascaireachtaí) ná Taighde/Forbartha/Nuálaíochta. Ní áirítear caiteachas eile i leith oiliúna ná oideachais mar níl ceangal díreach idir mórchuid an chaiteachais ar na cláir oideachais tríú leibhéal agus foghlama fadsaoil atá á maoiniú agus cláir chruthaithe fostáochta na bliana reatha.

## Taighde agus Forbairt

I gcomhthéacs athruithe polaitíochta idirnáisiúnta chinntigh an tÚdarás gur cuireadh béis ar leith ar chaiteachas ar gníomhaíochtaí taighde agus forbartha ina chliantchomhlachtaí agus é ag cabhrú le gnóthaí forbairt a dhéanamh ar a gcumas iomaíochta agus margaí

## State Funding

Grant assistance and capital expenditure approved by An tÚdarás in 2017 for employment creation and other development projects, for education and training, and for infrastructure involved an overall State investment of circa €16 million.

## Cost per Job

The grant cost per job for 2017 was €5,500 and the average cost per job over the past five years was €5,084. The cost per job reflects grant payments towards capital, employment, research and development and specific training paid to client companies but excludes FIFG (Financial Instrument for Fisheries Guidance) and Research/Development/Innovation funding. Other expenditure on training and education is excluded as there is no direct link between a substantial proportion of the expenditure on third level education courses and lifelong learning support schemes and the current year job creation programmes.

## Research and Development

In the context of international political change, An tÚdarás ensured that focus was given to expenditure on research and development activities in its client companies in assisting businesses to develop their competitive capability and to establish new markets. In 2017, some €1.2 million was approved in grants for research and

nua a aimsiú. In 2017 ceadaíodh €1.2 milliún i ndeontais dírithe ar thaighde agus forbairt agus ar fhobairt scileanna taighde margáiochta. Tá an tÚdarás, i gcomhar le Fiontraíocht Éireann, tiomanta do chomhoibriú le comhlachtaí tríd an scéim náisiúnta Taighde, Forbartha agus Nuálaíochta (T&F&N) a fheidhmiú chun an bonn taighde agus nuálaíochta in earnáil na fiontraíochta a neartú.

### Punann Maoine

Tá réimse leathan maoine faoi úinéireacht an Údaráis, idir oifigí, áiseanna sealáiochta deisce, aonaid fiontraíochta, ceardlanna, monarchana, páirceanna gnó, agus infreastreachtúr riachtanach eile ar nós oifigí réigiúnacha, gléasra eisilte, fostáisiún BSL srl. Ag deireadh 2017 bhí punann leathan maoine le hachar os cionn 255,000

méadar cearnach faoi dhíon á bainistiú ag Údarás na Gaeltachta i seacht gcontae éagsúla. Déanann an tÚdarás bainistiú ar bhunachar talún ina bhfuil réimse talaimh foraoise agus portaigh ar fud na Gaeltachta chomh maith.

Tá 460 aonad inligthe in iomlán faoi chúram Údarás na Gaeltachta le hachar iomlán de thart ar 220,000m<sup>2</sup> agus ag deireadh 2017 bhí 338 (timpeall 74%) de na foirgnimh agus na haonaid inligthe faoi thionónachtachtaí nó in áirithe ag deireadh 2017. Bhí timpeall 40% den spás a bhí folamh suas go caighdeán sásúil agus ar fáil do thionónaití úra, ach tá gá le hathchóiriú a dhéanamh ar líon ard de na foirgnimh agus na haonaid eile atá folamh. Teastaíonn infheistíocht mhór chaipitil a dhéanamh chun na foirgnimh thionsclaíochta seo a thabhairt chuig an gcaighdeán atá de dhíth d'fhiontair nua-aimseartha an lae inniu. Lena chois sin, tá gá le huasghrádú a dhéanamh ar roinnt córas



development and for the development of market research skills. An tÚdarás, in cooperation with Enterprise Ireland, is committed to working with companies through the national Research and Development and Innovation (R&D&I) scheme to strengthen the research and innovation base of the enterprise sector.

### Property Portfolio

Údarás na Gaeltachta owns a wide range of properties, including offices, hot desk facilities, enterprise units, workshops, industrial buildings, business parks, and other essential infrastructure such as regional offices, sewerage treatment plants, ESB substations etc. At the end of 2017 Údarás na Gaeltachta was managing a substantial property portfolio of over 255,000 square metres of floor space located in seven different counties.

An tÚdarás also manages a land database containing a range of forestry and bogland throughout the Gaeltacht.

A total of 460 lettable units are under the care of Údarás na Gaeltachta with an overall area of approximately 220,000m<sup>2</sup> and at the end of 2017, a total of 338 (approximately 74%) of the lettable buildings and units were either under tenancy or reserved at the end of 2017. Approximately 40% of the vacant space was of a satisfactory standard and available to lease to new tenants but a large number of the remaining unoccupied buildings and units require renovation. A significant amount of capital investment is being made to bring these industrial-type buildings to the standards required by today's modern enterprises. In addition, some wastewater treatment systems located on Údarás industrial estates and business parks are in need of upgrading. An tÚdarás is undertaking an upgrade and redevelopment programme

cóireála fuíolluisce atá lonnaithe ar eastáit tionsclaíochta agus páirceanna gnó an Údarás. Tá clár athchóirithe agus athfhorbartha leagtha amach ag an Údarás bunaithe ar thosaíochtaí agus riachtanais na heagraíochta agus ag brath ar bhuiséad a bheith ar fáil.

Le linn 2017 críochnaíodh forbairt an chéad urláir in Áislann Ghaoth Dobhair, Contae Dhún na nGall áit a mbeidh mol digiteach agus ionad nuálaíochta le 25 oifig de shaghsanna éagsúla, spás do 20 deasc shealaíochta, seomra boird, seomra cruinnithe, seomra fisachomhdhála agus áiseanna cistineach/ceaintín ar fáil do gach gnó. Rinneadh gteic@Béal an Mhuirthead a fhorbairt agus a oscailt chomh maith in iar-mhonarcha ar Eastáit Áit Uí Chónáin ar chostas de suas le €200,000. Mar chuid de Phlean Straitéiseach nua an Údarás beidh tuilleadh mol digiteach á fhorbairt ar fud na Gaeltachta sna blianta atá amach romhainn.

Críochnaíodh an chéad chéim d'athfhorbairt an iarfhoirgnimh Dianorm ar Pháirc Ghnó Ghaoth Dobhair le linn 2017. Tá 5,000 méadar cearnach i gceist agus beidh úsáid á baint as anois mar ionad lóistíochta do na gnólachtaí éagsúla atá ag cur fúthu ar an bpáirc ghnó. Ceadaíodh infheistíocht chaipítel de €1.8m don togra. Lena chois sin cuireadh obair ar chuarbhóthar nua ar an bpáirc ghnó i gcrích freisin chun an fhorbairt bhreise atá beartaithe don chliantchomhlacht RAP Teo. agus don chomhlacht tadhlach Euroflex a eascú.

based on the organisation's priorities and needs and this will continue subject to funding being available.

During 2017, the development of the first floor in Áislann Ghaoth Dobhair, County Donegal was completed and will have a digital hub and innovation centre of 25 offices of various sizes, space for 20 hot desks, a boardroom, a meeting room, a teleconferencing room and kitchen/canteen facilities available for use by each business. gteic@Béal an Mhuirthead was also developed and opened in a former factory in the Áit Uí Chónáin site, at a cost of up to €200,000. As part of the new Údarás na Gaeltachta Strategic Plan, further digital hubs will be developed throughout the Gaeltacht in the coming years.

The first phase of the redevelopment of the former Dianorm building on the Gaoth Dobhair Business Park was completed in 2017. A total of 5,000-square metres is included and will now be used as a logistics centre for various businesses on the business park. Capital investment worth €1.8m has been approved for this project. Work on a new ring road was also completed on the business park to facilitate the further development proposed for the RAP Teo. client company and the adjoining Euroflex company.

A new facility for Mylan Teo. on the Coill Rua Estate in the Galway Gaeltacht was redeveloped at a total cost of approximately €1m. A new facility was developed at

I nGaeltacht na Gaillimhe ceadaíodh athchóiriú agus forbairt ar shaoráid nua do Mylan Teo. ar Eastát na Coille Rua ar chostas timpeall €1m. Forbraíodh spás gnó nua ag Ceardlann an Spidéil do Chló Iar-Chonnacht Teo ar chostas timpeall €200,000.

Ghlac an tÚdarás páirt den ceathrú bliain i scéim de chuid Údarás Fuinnimh Inmharthana na hÉireann tríd an Tionscadal Fuinnimh Pobail 'Better Energy' dírithe ar thograí caomhnaithe fuinnimh a chur chun cinn ar roinnt dá mhaoin féin, ar mhaoin a chliantchomhlachtaí agus ar roinnt tograí pobail. Rinne an tÚdarás bainistiú iomlán ar na tograí caomhnaithe fuinnimh a raibh buiséad iomlán os cionn €500,000 ag baint leo agus a raibh deontais de 30% agus 50% den chostas geallta ó Údarás Fuinnimh Inmharthana na hÉireann.

Díoladh luach €758,350 de mhaoin an Údarás in 2017.

### An Fóram Fiontraíochta do Ghaeltacht na Mí

Seoladh an Fóram Fiontraíochta do Ghaeltacht na Mí ag deireadh 2017 chun taighde agus measúnú a dhéanamh ar dheiseanna forbartha agus fostáiochta i nGaeltacht na Mí.

Is í aidhm an ghrúpa gnímh fiontraíochta seo ná fócas nua a thabhairt do bhunú Ráth Chairn/Baile Ghib, ceantar Gaeltachta atá gar do Bhaile Átha Cliath, mar cheantar iomaíoch den scoth do chruthú fostáiochta. Beifear ag súil go ndéanfar:

Ceardlann an Spidéil for Cló Iar-Chonnacht at a cost of approximately €200,000.

Údarás na Gaeltachta took part for the fourth year in the Sustainable Energy Authority of Ireland's Better Energy Community Project which focused on promoting energy saving projects in some of its own properties, in the properties of its client companies and in community-based projects. An tÚdarás managed the energy saving projects which had a total budget of over €500,000 and for which project grant funding at rates of 30% and 50% of the costs was approved by the Sustainable Energy Authority of Ireland.

A total of €758,350 was realised from the sale of Údarás property in 2017.

### An Enterprise Forum for the Meath Gaeltacht

An Enterprise Forum for the Meath Gaeltacht was established in late 2017 in order to research and assess the development and employment opportunities of the Meath Gaeltachta area.

The aim of this enterprise action group is to place a new focus on a framework to build and develop Ráth Chairn/Baile Ghib, which is in close proximity to Dublin, as a competitive and successful region for job creation. The aims include:

- Taighde ar na hacmhainní/féidearthachtaí/deiseanna atá sa gceantar faoi láthair;
- Moltaí a chur chun cinn ar na bealaí is feiliúnaí le poist nua a chruthú sa gceantar;
- Réimse gníomhaíochtaí tosaíochta a chur le chéile trí straitéis 3 bliana don cheantar mar aon le buiséad sonrach chun an straitéis seo a chur i bhfeidhm.

Is cur chuige comhordaithe atá i gceist agus tá eagraíochtaí forbartha, gnó agus pobail ina mbaill den bhFóram Fiontraíochta.

#### **Tascfhórsa Idirghníomhaireachta Uíbh Ráthraig**

Bunaíodh agus seoladh Tascfhórsa Idirghníomhaireachta náisiúnta in 2017 chun aghaidh a thabhairt ar an meath suntasach atá tagtha ar dhaonra Ghaeltacht Uíbh Ráthraig agus chun athbheochan a dhéanamh ar an gceantar chun fiontraíocht agus infheistíocht a mhealladh

ann. Ba é an tAire Stáit do Thurasóireacht agus Spóirt Brendan Griffin, TD, a sheol an tascfhórsa i gcomhlúadar laoch peile Chiarraí Pat Spillane, atá ina Ambasadóir ar an bPlean Gníomhaíochta Tuaithe, agus Mícheál Ó hÉanaigh, Príomhfeidhmeannach Údarás na Gaeltachta.

Is í an aidhm atá leis an Tascfhórsa Idirghníomhaireachta ná plean gníomhaíochta trasearnála a fhorbairt do Ghaeltacht Uíbh Ráthraig agus leithinis Uíbh Ráthraig go ginearálta. Déanfar na hacmhainní a theastódh lena chur i bhfeidhm a leagan amach sa bplean seo agus tá an tionscnamh seo ina chuid lárnoch de Phlean Gníomhaíochta um Fhorbairt Tuaithe an Rialtais.

Tá ranpháirtíocht leathan i gceist leis an tascfhórsa lena n-áirítear Ranna Rialtais, Údarás na Gaeltachta, Comhairle Contae Chiarraí, Eagrais Forbartha agus Turasóireacht chomh maith le ionadaíocht láidir ag gnótháí áitiúla agus grúpaí forbartha pobail.



- Researching the resources and opportunities that exist in the area;
- Preparing recommendations for job creation in this Gaeltacht region;
- Preparing a 3 year strategy for the area with a recommended budget to implement its objectives.

This will be a coordinated approach and development, business and community organisations ar members of the enterprise forum.

The Minister of State for Tourism and Sport, Brendan Griffin, TD, launched the taskforce with Kerry football star Pat Spillane, who is an Ambassador for the Rural Action Plan, and Mícheál Ó hÉanaigh, Chief Executive Officer of Údarás na Gaeltachta.

The aim of the Interagency Taskforce is to develop a cross-sectoral action plan for the Uíbh Ráthach Gaeltacht and for the Uíbh Ráthach peninsula in general. The resources needed to implement this objective will be detailed in the plan and the initiative is at the heart of the Government's Action Plan for Rural Development.

The taskforce has a broad membership including Government Departments, Údarás na Gaeltachta, Kerry County Council, Development and Tourism Agencies as well as a strong representation from local businesses and community development groups.

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

A national interagency taskforce was established and launched in 2017 to address the significant decline in population in the Uíbh Ráthach Gaeltacht and to revitalise the area in order to attract enterprise and investment.



# Athbhreithniú ar 2017: Pleanáil Teanga agus Forbairt Pobail

## Review of 2017: Language Planning and Community Development



## Gníomhaíochtaí Gaeilge agus Pleanál Teanga

Is í príomhaidhm reachtúil an Údarás ná caomhnú agus leathadh na Gaeilge mar theanga phobail agus teaghlaigh. Tá cothabháil agus forbairt na teanga sa Ghaeltacht mar chuid lárnach de gníomhaíochtaí na heagraíochta agus chuige sin cuirtear scéimeanna agus tionscnamh áirithe i bhfeidhm chun tabhairt faoi na dúshláin teanga. Faoi Acht na Gaeltachta, 2012 tugadh feidhm reachtúil don Údarás maidir le cur i bhfeidhm na Straitéis 20 Bláin don Ghaeilge 2010-2030. Faoin Acht, déanfar an Ghaeltacht, mar atá sí faoi láthair, a athshainiu mar Limistéir Pleanála Teanga (LPT) Ghaeltacha ach pleananna teanga a bheith aontaithe leis na pobail sna limistéir éagsúla. Faoin Acht tabharfar aitheantas freisin do ról na mBailte Seirbhísé Ghaeltacha maidir le seirbhísí poiblí a sholáthar do na limistéir sin, ach pleananna teanga a bheith aontaithe leis na pobail sna bailte éagsúla.

### An Próiseas Pleanála Teanga

Ceadaíodh na chéad phleananna teanga atá réitithe faoin gcur chuige nua faoi Acht na Gaeltachta, 2012 le linn 2017 agus freisin cuireadh tús foirmeálta le linn na bliana le próiseas pleanála teanga sna 3 Limistéar Pleanála Teanga (LPT) dheireanacha. Rinneadh fógra oifigiúil le tús a chur leis an bpróiseas pleanála teanga sna 3 LPT i gcomharsanacht Chathair na Gaillimhe i dtreo dheireadh 2017 tar éis sraith cruinnithe poiblí a réachtáil iontu níos

túisce sa bliaín. Ceapadh Ceanneagraíochtaí le linn na bliana le stiúir a thabhairt d'ullmhú pleananna teanga i gcás cúig LPT. Den chéad uair sa phróiseas pleanála teanga ceapadh Ceanneagraíocht le plean teanga a ullmhú do Bhaile Seirbhísé Gaeltachta, is é sin baile Dhaingean Uí Chúis. Cuireadh dréachtaí críochnúla de phleananna teanga ó Cheanneagraíochtaí i gcúig LPT faoi bhráid na Roinne Cultúir, Oidhreachta agus Gaeltachta i dtreo dheireadh na bliana faoi bhráid a gceadaithe.

Bhí sé follasach go raibh dlús le hobair sa réimse pleanála teanga sa Ghaeltacht i gcaitheamh na bliana ó cheann ceann na tíre. Leanann an tÚdarás ag tacú le Ceanneagraíochtaí in ullmhú pleananna teanga agus cuireadh tús i gcaitheamh na bliana freisin le plé ar an gcéad chéim eile den phróiseas pleanála teanga, is é sin maoiniú agus feidhmiú na bpleananna atá ceadaithe ag an Roinn.

### Pleananna teanga i gcliantchomhlachtaí

Aontaíodh pleananna teanga as an nua le roinnt cliantchomhlachtaí agus rinneadh athbhreithniú ar phleananna teanga atá i bhfeidhm cheana féin i roinnt cliantchomhlachtaí eile. Is ar mhaithe le húsáid na Gaeilge agus infheictheacht na teanga a chur chun cinn i measc chliantchomhlachtaí an Údarás a chuirtear na pleananna teanga le chéile. Rinneadh plean teanga aontú nó athbhreithniú ar phlean teanga i gcás 35 cliantchomhlachtaí in 2017.

## Irish Language Activities and Language Planning

The primary statutory objective of Údarás na Gaeltachta is the preservation and extension of Irish as the language of the community and the family. Language maintenance and development in the Gaeltacht is a central part of the organisation's activities and to that end specific schemes and initiatives are implemented to address the linguistic challenges. Under the Gaeltacht Act 2012, Údarás na Gaeltachta was given statutory responsibility for the implementation of the 20-Year Strategy for the Irish Language 2010–2030. Under the Act, Gaeltacht areas, as they currently stand, will be redesignated as Gaeltacht Language Planning Areas (LPA), with language plans agreed with the communities in each area. Recognition will also be given to the role of Gaeltacht Service Towns in relation to the supply of public services to those areas, with language plans agreed with the communities in the various towns.

### The Language Planning Process

The first three language plans, which had been prepared under the Gaeltacht Act 2012, were approved during 2017 and the language planning process also formally began in the remaining 3 Language Planning Areas (LPA) during the year. Toward the end of 2017, it was officially announced that the language planning process was to begin in the three LPAs surrounding Galway City after

a series of public meetings was held in the three LPAs earlier in the year. During the year, lead organisations were appointed to direct the preparation of language plans in the case of 5 LPAs. For the first time in the language planning process, a lead organisation was appointed to prepare a language plan for the Gaeltacht Service Town of Daingean Uí Chúis. Final drafts of language plans from five LPAs were submitted to the Department of Culture, Heritage and the Gaeltacht for approval toward the end of the year.

It was evident during the year that work in the field of language planning in the Gaeltacht had accelerated throughout the Country. Údarás na Gaeltachta continues to support the Lead Organisations in the preparation of these language plans. The next stage of the language planning process, the funding and implementation of the plans approved by the Department, was also discussed during the year.

### Irish Language Plans in Client Companies

New language plans were agreed with a number of client companies and existing plans in other client companies were renewed. Language plans are drawn up for the purpose of promoting the usage and visibility of the language among Údarás client companies. In 2017 language plans were agreed or renewed in the case of 35 client companies.

## Gníomhaíochtaí Cothaithe Teanga

Cuireann an tÚdarás tacaíocht ar fáil d'eagraíochtaí le deiseanna foghlama agus úsáide Gaeilge a chur ar fáil do dhaoine ar fud na Gaeltachta in ionaid éagsúla. Thacaigh an tÚdarás le cursaí agus le hócáidí a ndearna 550 duine freastal orthu le linn 2017. I measc na gcúrsaí sin bhí cursaí foirmeálta, ranganna TEG, ciorcail chomhrá, ranganna do ghrúpaí tuismitheoirí agus leanáí.

## Comhar Naónraí na Gaeltachta CTR.

Is é Comhar Naónraí na Gaeltachta CTR. (CNNG) an eagraíocht is mó sa tír a chuireann seirbhísí luathbhlianta ar fáil, i mBéarla nó i nGaeilge, is cuma pobail nó príobháideach. Gníomhaíonn CNNG i ngach ceantar Gaeltachta sa tír agus oibríonn an eagraíocht lámh ar láimh leis na pobail Ghaeltachta. Is struchtúr neamhspleách é Comhar Naónraí na Gaeltachta a fhraigheann maoiniú ó Údarás na Gaeltachta, chun seirbhís

bainistíochta agus riarracháin a chur ar fáil do na seirbhísí luathbhlianta Gaeltachta atá ag feidhmiú trí Ghaeilge sa Ghaeltacht. Cuireann an Roinn Leanaí agus Gnóthaí Óige, chomh maith leis an Roinn Cultúir, Oidhreachta agus Gaeltachta, maoliniú ar fáil faoi na scéimeanna éagsúla luathbhlianta. Le linn 2017 bhí 1,500 páiste ag freastal ar na 96 seirbhís luathbhlianta atá faoi scáth Chomhar Naónraí na Gaeltachta.

Tá ceanncheathrú CNNG lonnaithe ar an gCeathrú Rua i nGaeltacht na Gaillimhe. Tá oifig réigiún Dhún na nGall ag freastal ar an tuaisceart, oifig i Maigh Eo ag freastal ar Mhaigh Eo agus ar thuaisceart agus ar oirthear na Gaillimhe, agus oifig i bPort Láirge ag freastal ar Chúige Mumhan. Déantar freastal ar Ghaeltacht Chonamara agus na Mí ón gceanncheathrú.



## Language Support Activities

Údarás na Gaeltachta provides organisations with the support to offer people throughout the various Gaeltacht areas an opportunity to learn and use the Irish language. In 2017, An tÚdarás supported Irish language courses and events attended by 550 people. Among these courses were formal courses, TEG classes, conversation circles, and classes for parent and child groups.

## Comhar Naónraí na Gaeltachta CTR.

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

Gaeltachta to provide a management and administration service to Gaeltacht early years services functioning through Irish in the Gaeltacht. The Department of Children and Youth Affairs as well as the Department of Culture, Heritage and the Gaeltacht provide funding for the various early childhood schemes. In 2017, some 1,500 children were attending 96 early years services under the auspices of Comhar Naónraí na Gaeltachta.

The CNNG headquarters are based in An Cheathrú Rua in the Galway Gaeltacht. The Donegal regional office serves the north, the Mayo office services Mayo and north and east Galway and the office in Waterford serves Munster. The Connemara and Meath Gaeltacht areas are served by the headquarters.

Fostaíonn CNNG na múinteoirí luathbhlianta atá faoina chúram. Tá 150 duine fostaithe sna seirbhísí luathbhlianta sa Ghaeltacht.

Cheadaigh Údarás na Gaeltachta maoiniú de €535,000 do Chomhar Naónraí na Gaeltachta CTR. in 2017.

### Muintearas Teo.

Fochomhlacht de chuid Údarás na Gaeltachta is ea Muintearas Teo. atá á mhaoliniú chun cuspóirí áirithe forbartha oideachais, teanga, óige agus pobail a bhaint amach. Cuireann Muintearas Teo. béim 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. Áiritear na réimsí seo a leanas mar phríomhréimsí oibre an chomhlachta

- luathfhorbairt an linbh, an réimse oideachais, an óige, cúrsái nuatheicneolaíochta, cumarsáid agus oideachas fadsaoil pobail. I gcomhar leis an Údarás, cuireann an Roinn Oideachais agus Scileanna, an Roinn Cultúir, Oidhreachta agus Gaeltachta, SOLAS agus POBAL foinsí maoinithe eile ar fáil do réimsí éagsúla tionscadail atá á n-eagrú aige.

Chuir Údarás na Gaeltachta maoiniú de €605,000 ar fáil do Muintearas Teo. in 2017. Tacaíonn Muintearas Teo. le clubanna óige a reáchtáil ar fud na Gaeltachta. Le linn 2017 bhí 37 club óige a raibh freastal iomlán de 1,301 duine óg orthu ar fud na Gaeltachta. Déanann Muintearas Teo. comhordú ar 'Scéim na gCampaí Samhraidh' ar son na Roinne Cultúir, Oidhreachta agus Gaeltachta agus Údarás na Gaeltachta. Seachadann an comhlacht 'Scéim na gCúntóirí Teanga' i scoileanna Gaeltachta, i gcontaetha na Gaillimhe, Mhaigh Eo, Dhún na nGall agus na Mí ar



CNNG employs the early years teachers under its remit. The company employs 150 staff in the early years services in the Gaeltacht.

Údarás na Gaeltachta approved €535,000 in funding to Comhar Naónraí na Gaeltachta CTR. in 2017.

### Muintearas Teo.

Muintearas Teo, a subsidiary company of Údarás is seed funded to achieve certain educational, language, youth and community development objectives. Muintearas Teo. focus largely on reducing disadvantages in Gaeltacht education/training provision, on achieving equality of opportunities for the Gaeltacht and on reinforcing the Irish language as a medium of instruction in Gaeltacht education. The company's primary fields of work include the following: early childhood development, education, youthwork, modern technology courses, communication and lifelong

community education. In cooperation with Údarás na Gaeltachta, Muintearas Teo. also receives other sources of funding from the Department of Education and Skills, the Department of Culture, Heritage and the Gaeltacht, SOLAS and POBAL for various initiatives it administers.

In 2017, Údarás na Gaeltachta approved €605,000 in funding to Muintearas Teo. Muintearas Teo. supports the running of youth clubs throughout the Gaeltacht. In 2017, 1,301 young people attended 37 youth clubs throughout the Gaeltacht. Muintearas Teo. coordinates 'Scéim na gCampaí Samhraidh' (Summer Camps Scheme) on behalf of the Department of Culture, Heritage and the Gaeltacht and Údarás na Gaeltachta. It also administers 'Scéim na gCúntóirí Teanga' (Language Assistants' Scheme) in Gaeltacht schools in counties Galway, Mayo, Donegal and Meath on behalf of the Department of Culture, Heritage and the Gaeltacht. Muintearas Teo. operates crèches

son na Roinne Cultúir, Oidhreachta agus Gaeltachta. Reáchtáinn Muintearas Teo. naíolanna i nGaoth Dobhair agus i dTír an Fhia, agus cuireann sé seirbhísí cúram iarscoile ar fáil sna hionaid sin chomh maith.

In 2017, bhí 22 fostaithe go lánameartha ag Muintearas Teo., 45 duine go pártaimseartha agus 63 duine ar bhonn séasúrach.

## Oideachas agus Oiliúint

Go bliantúil déanann Údarás na Gaeltachta 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 Údarás a bhaint amach. Tacaíonn na scéimeanna forbartha oiliúna agus oideachais atá ar fáil le forbairt agus athoiliúint a dhéanamh ar scileanna daoine san fhórsa saothair agus soláthraíonn siad deiseanna oiliúna do dhaoine atá ag dul isteach sa mhargadh saothair den chéad uair. Táthar ag súil le bheith ag tógáil ar an obair seo don todhchaí ar fud na Gaeltachta.

### Le linn 2017:

- Cláraíodh 18 faoin scéim scoláireachta printíseachta i gceirdeanna éagsúla agus bhí 74 duine ar fad ag staideanna éagsúla dá gcuid printíseachta le tacáiocht ón Údarás ag deireadh na bliana 2017.

in Gaoth Dobhair and Tír an Fhia, and also provides afterschool services in these centres.

In 2017 Muintearas Teo. employed 22 full-time staff, 45 part-time staff and 63 seasonal workers.

## Education and Training

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

### During 2017:

- A total of 18 apprenticeship scholarships were registered across various trades and there were 74 people at various stages of their apprenticeship supported by An tÚdarás at the end of 2017;
- At year end a total of 24 people received training under the Management Development Scheme and a

- Bhí 24 duine ag baint tairbhe as an Scéim Forbartha Bainistíochta agus cúigear a bhí fostaithe faoin Scéim Taithí Oibre faoi dheireadh na bliana. Tugann an Scéim seo deis do chéimíthe cáilíochtaí foirmeálta agus taithí phraiticiúil a bhaint amach i réimsí gairmiúla na cuntasáiochta, na pleánala teanga, an taighde agus na pleánala, na forbartha fiontraíochta agus pobail.
- I gcomhar le Bord Oideachais agus Oiliúna na Gaillimhe agus Ros Comáin cuireadh túis le clár píolótach le riachtanais scileanna na gcomhlachtaí i gContae na Gaillimhe a mheas.
- Cuireadh maoiniú ar fáil don chúrsa Dioplóma sa Phleanáil agus Buanú Teanga atá á riar ag Acadamh na hOllscolaíochta Gaeilge. Thosaigh cúrsa nua i bhfómhar 2017 a bhfuil sé mar aidhm aige deis a thabhairt do ranpháirtithe eolas agus oiliúint fheidhmeach a fháil ar straitéisí caomhnaithe teanga agus dea-chleachtais na pleánala teanga thar thréimhse 2 bliain;
- Seoladh aighneacht ar scéimeanna printíseachta agus scileanna chuig an gComhchoiste Dála um Oideachas agus Scileanna chun léargas a thabhairt ar infheistíocht an Údarás i gcúrsaí oiliúna agus ar an Scéim Scoláireachta do Phrintíseigh le blianta anuas.
- Eagraíodh réimse éagsúil céarsaí, tionscnamh oiliúna agus scéimeanna meantóireachta, diríthe ar fiontraithe in ábhair ar nós forbairt scileanna gnó agus

further five were employed under the Work Experience Scheme. This Scheme provides graduates with an opportunity to pursue formal qualifications and gain practical experience across various professional fields including accountancy, language planning, research and planning, enterprise development and community development;

- In association with Galway Roscommon Education and Training Board, a pilot programme was begun to assess the skills needs of companies in County Galway;
- Funding was provided for Diploma in Language Planning and Preservation course delivered by Acadamh na hOllscolaíochta Gaeilge. A new course which will last for up to two years, was commenced in the autumn of 2017. This course aims to give participants an understanding of language preservation strategies and best practice of language planning;
- A submission was made regarding apprenticeship schemes and skills to the Joint Dáil Committee on Education and Skills. This submission gives an overview of investment being made by An tÚdarás in relation to training courses and the Apprenticeship Scholarship Scheme over the past number of years;
- A range of various courses, training initiatives and mentorship programmes were organised, directed at entrepreneurs in topics such as business and

fiontraíochta, tosaigh do ghnó féin, forbairt pobail agus an turasóireacht chultúrtha;

- Leanadh le maoiniú a sholáthar d’Institiúid Teicneolaíochta Phort Láirge i gcomhar le Nemeton Teo. chun an cursa Ard-Diplóma i Léiriú Teilifise a reáchtáil sa Rinn, Contae Phort Láirge; d’Institiúid Teicneolaíochta na Gaillimhe-Maigh Eo i gcomhar le Europus Teo. le cursa Ard-Diplóma/MSc i nGaeilge Fheidhmeach agus Aistriúchán a reáchtáil i gCarna, Contae na Gaillimhe agus d’Áras Shorcha Ní Ghuairim le Diplóma Ríomhairesreachta don Riarachán Gnó a reáchtáil i gCarna, Contae na Gaillimhe.
- Cuireadh maoiniú ar fáil do Junior Achievement Ireland i gcomhair Clár Fiontraíochta sna scoileanna dara leibhéal Gaeltachta a reáchtáil. Ghlac 21 scoil agus os cionn 760 dalta páirt sa chlár seo i nDún na nGall, Maigh Eo, Gaillimh, an Mhí, Ciarraí, Corcaigh agus Port Láirge.

## Forbairt Pobail

Tá forbairt pobail mar chuid dhílis d’fheidhmeanna Údarás na Gaeltachta agus chuige sin tá gníomhaíochtaí ar leith ar bun aige atá thíos ar phorbairt pobail na Gaeltachta mar a leanas:

enterprise skills development, start your own business and cultural tourism;

- Funding continued to be provided to Waterford Institute of Technology in association with Nemeton Teo. to deliver the Higher Diploma in Television Production in An Rinn, County Waterford; to Galway-Mayo Institute of Technology in association with Europus Teo. to deliver the HDip/MSc in Applied Irish and Translation in Carna, County Galway and to Áras Shorcha Ní Ghuairim to deliver a Diploma in Computing for Business Administration in Carna, County Galway;
- Funding was provided to Junior Achievement Ireland to roll out their Enterprise Programme in second level Gaeltacht schools. A total of 21 schools and over 760 pupils participated in the programme from counties Donegal, Mayo, Galway, Meath, Kerry, Cork and Waterford.

## Community Development

Community development is a core element of the functions of Údarás na Gaeltachta, and to that end it undertakes certain activities focused on the community development of the Gaeltacht as follows:

### Scéimeanna Fostaíochta Sóisialta

Déanann Údarás na Gaeltachta bainistiú agus riartar ar an Scéim Fostaíochta Pobail, an Scéim Shóisialta Tuithe, TÚS agus Tús Nua. Déanann an Roinn Gnóthaí Fostaíochta agus Coimirce Sóisialaí maoiniú ar na scéimeanna fostaíochta sóisialta a bhfuil ról tábhachtach acu i soláthar taithí oibre agus oiliúna do phobail Ghaeltachta. Ar an 31 Nollaig 2017, bhí 1,048 rannpháirtí agus 50 saoiste fostaithe ar 47 scéim. Le linn na bliana, thosaigh 412 rannpháirtí nua ar na scéimeanna agus chríochnaigh 340 rannpháirtí a gclár. Tá na scéimeanna fostaíochta sóisialta seo lárnach i bhforbairt an phobail agus i gcothabháil gníomhaíochtaí Gaeilge sa Ghaeltacht agus is fiú os cionn €17.5 milliún na scéimeanna seo go bliantúil do gheilleagar na Gaeltachta.

### Na hEagrais Phobail

Déanann an Scéim Deontas Reáchtala atá á fheidhmiú ag Údarás na Gaeltachta maoiniú de €1.798 milliún a chur ar fáil do 32 eagras pobail (comharchumainn agus comhlachtaí pobalbhunaithe) sa Ghaeltacht. Cuireann na heagrais phobalbhunaithe seo, ina bhfuil 80 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 aontaítear spriocanna sonracha leis an Údarás mar chuid den chomhaontú ar mhaoiniú.

### Social Employment Schemes

Údarás na Gaeltachta manages and administers the Community Employment Scheme, the Rural Social Scheme, TÚS and Tús Nua. These social employment schemes, which are funded by the Department of Employment Affairs and Social Protection, have an important role in providing work experience and training for Gaeltacht communities. On 31st December 2017, a total of 1,048 participants and 50 supervisors were involved in 47 schemes. During the year, 412 new participants were placed on these schemes and 340 participants completed and exited their programmes. These social employment schemes are central to community development and language maintenance activities in the Gaeltacht, and are worth more than €17.5 million annually to the Gaeltacht economy.

### Community Organisations

Funding of €1.798 million was paid under the Administration Grants Scheme operated by An tÚdarás to 32 community organisations (cooperatives and community-based companies) throughout the Gaeltacht. These community-based organisations, which employ 80 people, implement broad programmes covering community development activities, management of schemes/initiatives, and the maintenance and strengthening of the Irish language and culture. Each organisation has a programme of work and specific objectives are agreed with An tÚdarás as part of the agreement for funding.

## Scéim Fiontar Pobail

Cuireadh maoiniú €48,000 ar fáil tríd an Scéim Fiontar Pobail do 27 eagraíocht/coiste pobail chun cuidiú leo gníomhaíochtaí forbartha pobail a chur chun cinn agus chun oiliúint a chur ar fáil dóibh le tacú leo pleannána forbartha a ullmhú.

## Clár LEADER

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

sin. Tá riarr agus feidhmiú an chláir i nGaeltacht Dhún na nGall (seachas ar na hoileáin Ghaeltachta atá faoi chúram Chomhar na nOileán) agus i nGaeltacht Mhúscraí faoi chúram Údarás na Gaeltachta.

Tá clár LEADER ar oscailt do ghrúpaí deonacha, do dhaointe aonair, tionscnaimh phríobháideacha agus phobail, agus fiontair bheaga agus mheánmhéide. Tá an clár thíos ar thionscadail arb é a n-aidhm caighdeán maireachtála agus deiseanna eacnamaíochta a chur chun cinn ar mhaithe le leas bhunadh nó phobal Ghaeltacht Dhún na nGall/Mhúscraí faoi chreatlach na Straitéis Forbartha Áitiúla atá faofa. Buiséad iomlán de €60,000 atá ag clár LEADER Gaeltachta Mhúscraí don tréimhse 2014-2018 a léiríonn laghdú 80% ar an tréimhse roimhe.



## Community Enterprise Scheme

Funding of €48,000 was provided through the Community Enterprise Scheme to 27 community organisations/committees to support them in promoting community development activities and to provide them with training to support them in their preparation of development plans.

## The LEADER Programme

Údarás na Gaeltachta plays a role in implementing the LEADER programme in the Donegal and Múscraí Gaeltacht areas. Údarás na Gaeltachta is one of four partners under the Donegal and Múscraí Local Community Development Committee (LCDC) responsible on behalf of the Local Action Group (LAG) for implementing the LEADER programme in these

Gaeltacht areas. The administration and implementation of the programme in the Donegal Gaeltacht (excluding the Gaeltacht islands under the auspices of Comhar na nOileán) and in the Múscraí Gaeltacht come under the remit of Údarás na Gaeltachta.

The LEADER programme is open to voluntary groups, individuals, private and community initiatives, and small and medium-sized enterprises. The programme focuses on initiatives which aim to promote the quality of life and economic opportunity for the people or communities in the Donegal/Múscraí Gaeltacht under the framework of the approved Local Development Strategy. The Múscraí Gaeltacht LEADER programme has a total budget of €60,000 for the 2014-2018 period, which represents an 80% reduction on the previous period. It was important to have a lead agency with language capabilities to

Bhí sé tábhachtach go mbeadh ceann eagraíocht le cumas teanga i bhfeighil na scéime i nGaeltacht Mhúscraí le súil le cur leis sna blianta atá le theacht. Ceadaíodh €20,000 i ndeontais i rith na bliana do thograí i nGaeltacht Mhúscraí. Tá buiséad níos suntasaí ag baint le clár LEADER Ghaeltacht Dhún na nGall agus le linn 2017 ceadaíodh cúnamh do 15 thogra ar fiú €164,066 iad do Ghaeltacht Dhún na nGall.

### Daoine Scothaosta

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

## Na hEalaíona

Déanann Údarás na Gaeltachta agus an Chomhairle Ealaíon cómhaoiniú ar chlár forbartha agus cothaithe na n-ealaíon traidisiúnta agus comhaimseartha trí an bhfochuideachta Ealaín (na Gaeltachta) Teo. Cheadaigh Údarás na Gaeltachta maoiniú de €342,432 d'Ealaín (na Gaeltachta) Teo. in 2017. Tá triúr áisitheoirí réigiúnacha fostaithe ag an gcomhlacht leis an gclár a chur i bhfeidhm. Tá an t-eolas uile ar spriocanna agus cuspóirí an chomhlachta le fáil ag [www.ealain.ie](http://www.ealain.ie).

undertake the scheme in the Múscraí Gaeltacht in the hope of increasing the offering in years to come. Grants totalling €20,000 were approved for community groups in the Múscraí Gaeltacht during the year.

The Donegal Gaeltacht LEADER programme has a more significant budget and during 2017, assistance was approved for 15 initiatives worth €164,066 for the Donegal Gaeltacht.

### The Elderly

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

## The Arts

Údarás na Gaeltachta and the Arts Council jointly fund a development and maintenance programme of traditional and contemporary arts through the subsidiary company Ealaín (na Gaeltachta) Teo. Údarás na Gaeltachta provided €342,432 in funding to Ealaín (na Gaeltachta) Teo. in 2017. The company employs three regional arts facilitators who implement the programme. Full information on the company's goals and objectives is available at [www.ealain.ie](http://www.ealain.ie).

### Buaiceanna 2017

Reáchtáladh scéimeanna éagsúla tacaíochta do na healaíona sna Gaeltachtaí le linn 2017, ina measc:

- **Scéim na bPríomhréimsí Forbartha:** Ceadaíodh tacaíocht do 12 thogra faoin scéim seo in 2017 le buiséad iomlán €265,000 a raibh forbairt straitéiseach ar ghnéithe a chuirfeadh le hinfrastruchtúr na n-ealaíon ar bhunús fadtéarmach i gceist leo.
- **Scéim na bhFéilte:** Cuireadh tacaíocht ar fáil do 21 féile ealaíon Gaeltachta in 2017 le buiséad iomlán €79,500.
- **Scéim Sparánachta d'Ealaíontóirí:** Scéim é seo a thacaíonn le healaíontóirí aonair iarratas a dhéanamh ar mhaoiniú a chuirfeadh ar a gcumas forbairt a dhéanamh ar a gceird. Cuireadh tacaíocht ar fáil do 22 ealaíontóir in 2017, as buiséad iomlán €51,500.
- **Scéim Síol:** Cuireadh tacaíocht ar fáil do 80 iarratasóir le buiséad iomlán €33,745 in 2017 chun miptionscadal nó togra tosaíochta ealaíon a fhorbairt.
- **Oíche Chultúir:** Cuireadh tacaíocht ar fáil do 30 iarratasóir in 2017 le buiséad iomlán €8,505.

### Garraí an Ghiorria

Togra drámaíochta is ea seo ar cuireadh túis leis in 2017 le breis borradh a chur faoi dhrámaíocht Ghaeilge; inníulachtaí agus caighdeán léirithe na gcompántas drámaíochta Gaeilge agus Gaeltachta a fhorbairt;

### 2017 Highlights

Various support schemes were administered for the arts in the Gaeltacht during 2017, including:

- **Main Activities Scheme:** Assistance was approved for 12 projects under this scheme in 2017 amounting to a total budget of €265,000 to allow for the strategic development of various projects that aim to enhance the arts infrastructure in the long term.
- **Festivals Scheme:** Assistance was provided for 21 Gaeltacht arts festivals in 2017 amounting to a total budget of €79,500.
- **Bursary Scheme for Artists:** This scheme provides support to individual artists applying for funding to enable them in developing their craft. Assistance was approved to 22 artists in 2017 from a total budget of €51,500.
- **Síol Scheme:** Support was provided to 80 applicants amounting to a total budget of €33,745 in 2017 to develop small or priority arts projects or initiatives.
- **Culture Night:** Assistance was approved to 30 applicants in 2017 amounting to a total budget of €8,505.

### Garraí an Ghiorria

This drama initiative was introduced in 2017 to boost drama in Irish; to develop the competencies and production quality of the Irish language and Gaeltacht

agus freastal ar shainriachtanais na dtaibhealaíontóirí gairmiúla atá ag saothrú as Gaeilge trí mheantóireacht agus cumasú. Ceapadh an drámadóir Beartla Ó Flaithearta mar ealaíontóir cónaithe Gaeltachta ar feadh na bliana agus é ag cibriú le compántais drámaíochta dhúchasacha. Bhí tréimhsí meantóireachta le compántas drámaíochta ón bPolainn agus ó Bhaile Átha Cliath i gceist chomh maith. Bhí toradh fíor-dhearfach ar an togra seo atá maoinithe faoin Scéim um Chuireadh chun Comhoibrithe de chuid na Comhairle Ealaíon agus curtha i bhfeidhm i gcomhpháirtíocht le Comhairle Contae Dhún na nGall, Comhairle Cathrach na Gaillimhe agus an Lárionad Drámaíochta, Amharclannaíochta agus Taibhléiriúcháin in Ollscoil na hÉireann, Gaillimh.

### **Sean Nós na nÓg**

Le tacaíocht ón gclár Éire Ildánach agus i gcomhpháirtíocht le hÉigse Dhiarmuid Uí Shúilleabhadhán tháinig amhránaithe óga ó Ghaeltacht na Mumhan, Thír Chonaill, agus Chonamara le chéile i gCúil Aodha ar feadh trí lá faoi stiúir an amhránaí Síle Denvir agus an chóiréagrafaí Siobhán Ní Dhuinnín. Forbraíodh seo státse den scoth, le hionchur ó gach ceantar, a léiríodh ar an tríú lá mar chuid d'oscailt Éigse Dhiarmuid Uí Shúilleabhadhán.

### **An Centre Culturel Irlandais**

Fógraíodh comhpháirtíocht nua idir Ealaín (na Gaeltachta) Teo. agus an Centre Culturel Irlandais i bPáras dirithe

drama companies; and to meet the specific needs of professional performance artists performing in Irish through mentoring and enabling. The playwright Beartla Ó Flaithearta was appointed resident Gaeltacht artist for 2017 and worked with indigenous drama companies. This also included mentoring periods; one with a drama company from Poland and another with a company located in Dublin. This project had very positive results, and was funded by the Arts Council under the Invitation to Collaboration Scheme and implemented in partnership with Donegal County Council, Galway City Council, and NUI, Galway's Centre for Drama, Theatre and Performance.

### **Sean Nós na nÓg**

Assisted by the Creative Ireland Programme and in partnership with Éigse Dhiarmuid Uí Shúilleabhadhán, young singers from the Munster, Donegal and Connemara Gaeltacht congregated in Cúil Aodha for three days under the direction of singer Síle Denvir and choreographer Siobhán Ní Dhuinnín. They developed a first-class stage show, with input from all areas, which was presented on the third day as part of the opening of Éigse Dhiarmuid Uí Shúilleabhadhán.

### **The Centre Culturel Irlandais**

A new partnership between Ealaín (na Gaeltachta) Teo and the Centre Culturel Irlandais in Paris was announced

ar thréimhse chónaitheach a chur ar fáil d'ealaíontóir Gaeltachta atá ag feidhmiú trí mheán na Gaeilge in 2018.

### **Aisling?**

Le tacaíocht ón gclár Éire Ildánach bhí deis ag Ealaín (na Gaeltachta) Teo. an mórléiriú ealaíon Aisling? (mórléiriú ealaíon, amharclannaíochta agus ceoil a choimisiúnaigh Ealaín (na Gaeltachta) Teo. le tacaíocht ón gciste An Teanga Bheo in 2016) a chur in oiriúint do léiriú ar státse amharclainne agus pleánáil don léiriú a thabhairt ar chamchuairt náisiúnta in 2018. Cuireadh an chéad léiriú den leagan úr ar státse in Amharclann Ghaoth Dobhair ar an 08 Nollaig 2017.

aimed at providing a Gaeltacht artist working through Irish with a residency in 2018.

### **Aisling?**

Supported by the Creative Ireland Programme, Ealaín (na Gaeltachta) Teo. had the opportunity to adapt Aisling? (a large scale arts, theatre and musical performance commissioned by Ealaín (na Gaeltachta) Teo., with support from the An Teanga Bheo fund in 2016) into a theatre production and plan to bring the show on a national tour in 2018. The first performance of the new stage production took place in Amharclann Ghaoth Dobhair on 08 December 2017.



# Eagraíocht agus Seirbhísí

Organisation and Services



## Eagraíocht agus Seirbhísí

### Rialachas Corparáideach

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

### Foireann

Ag deireadh 2017 bhí 84 duine fostaithe ag Údarás na Gaeltachta.

### Comhionannas

Tá Údarás na Gaeltachta tiomanta go hiomlán do pholasaí comhionannais deiseanna, agus tá gach post san eagraíocht ar oscailt d'fhir agus do mhná. Leanfar leis na scéimeanna atá ag an Údarás le roghanna a chur ar fáil don fhoireann i dtaca leis na riachtanais ghairme agus phearsanta atá acu, nithe mar phostroinnt, sosanna gairme, saoire speisialta agus uaireanta laghduithe oibre. I rith na bliana 2017, bhain 23 ball foirne leas as na scéimeanna seo.

Laistigh de na constaicí a bhaineann le hearcú foirne sa tSeirbhís Phoiblí i gcoitinne, déantar iarracht deiseanna fostáiochta oriúnacha 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 ullmhaithé ag Údarás na Gaeltachta agus táthar ag feidhmiú na socruithe cuí go leanúnach chun cosaint a thabhairt do shábháilteachta agus do shláinte na bhfostaithe agus na gcuairteoirí ar fad a bhíonn taobh istigh dá ionaid ghnó. Déanann an tÚdarás athbhreithniú ar na Ráitis Sábháilteachta go leanúnach chun a chinntí go bhfuiltear ag cloí go hiomlán leis na forálacha atá san Acht um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005. Leanadh le hoiliúint a chur ar fáil don fhoireann i réimsí sábháilteachta agus sláinte le linn 2017 chun féachaint chuige go bhfuil an tÚdarás ag comhlónadh na bhforálacha reachtúla.

### Oiliúint agus Forbairt na Foirne

Leanadh le forbairt agus oliúint foirne in 2017. Rinne comhaltaí foirne freastal ar réimse leathan cúrsáí i rith na bliana idir chúrsaí lae, chúrsaí dioplóma, céime agus máistreachta i réimse leathan ábhar cuí a bhain le gnó,

## Organisation and Services

### Corporate Governance

Údarás na Gaeltachta is a corporate body established by the Údarás na Gaeltachta Act, 1979, and operates under the aegis of the Department of Culture, 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, An tÚdarás is also required to comply with a range of other State and EU statutory and administrative requirements.

### Staff

At the end of 2017 there were 84 persons employed in the organisation.

### Equality

Údarás na Gaeltachta is committed to a policy of equal opportunity and all positions within the organisation are open to both men and women. An tÚdarás continues to operate a number of schemes which provide staff with options in relation to meeting their career and personal needs, such as job sharing, career breaks, special leave and reduced working hours. During 2017, 23 members of staff availed of these schemes.

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

### The Safety, Health and Welfare at Work Act, 2005

In accordance with the Safety, Health and Welfare at Work Act, 2005, Údarás na Gaeltachta has a written safety statement and continues to implement appropriate measures to protect the safety and health of all employees and visitors at its places of business. An tÚdarás continuously reviews the Safety Statements to ensure compliance with the provisions of the Safety, Health and Welfare at Work Act, 2005. During 2017 staff training in various areas of health and safety continued in order to ensure the organisation is fully compliant with legislative provisions.

### Staff Training and Development

The staff training and development programme continued in 2017. Members of staff attended a wide range of courses during the year which included day courses, diploma, degree and masters courses in a wide range of subjects including business, management, law, renewable energy, language planning, Irish language, finance and modern technology.

bainistíocht, dlí, fuinneamh inathnuaithe, pleanáil teanga, Gaeilge, airgeadas agus nuatheicneolaíochta.

### **Clár um Chúram Client**

I gcomhréir le dea-chleachtas sa tSeirbhís Phoiblí, tá glactha ag Údarás na Gaeltachta le Cód Cleachtas i dtaca le cúram client. Tá Cairt na gClient ar taispeáint agus ar fáil in oifigí an Údarás agus ar a láithreán gréasáin [www.udaras.ie](http://www.udaras.ie). Mar chuid den Chód Cleachtas, tá nónsmhaireacht maidir le gearán a láimhseáil agus tá córas chun déileáil le gearán fhoirmiúla faoi chaighdeán seirbhísí an Údarás. Déantar achainíocha agus gearán a fhiosrú agus a fhreagairt agus fadhbanna a chur ina gceart chomh fada agus is féidir é, de réir ghnáthmhodhanna imeachta an Údarás. Tá an tÚdarás ag leanúint le béal a chur ar sheirbhísí do chliaint a feabhsú, 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 Seirbhise Poiblí (Comhaontú Pháirc an Chrócaigh, Comhaontú Bhóthar Haddington agus Comhaontú Bhóthar Lansdún), tá plean gníomhaíochta deartha ag an Údarás chun tacú le caomhnú seirbhísí poiblí d'ardchaighdeán in am a rinneadh laghduithe suntasacha ar acmhainní agus líon foirne.

Faoi fhórálacha an Acharta Ombudsman (Leasú), 2012 socraíodh go mbeadh feidhmeanna Údarás na Gaeltachta le teacht faoi réir athbhreithniú neamhspleách Oifig an Ombudsman le héifeacht ó 01 Bealtaine 2013. Socraíodh dá réir go gcuirfí eolas ina leith sin ar fáil don phobal ar láithreán gréasáin an Údarás ag [www.udaras.ie](http://www.udaras.ie) agus in ábhar eile cumarsáide, agus go gcuirfí nósanna imeachta an Údarás in oiriúint don socrú nua sin.



### **Client Care Programme**

In accordance with good practice in the Public Service, Údarás na Gaeltachta has adopted a Code of Practice for quality client care. The Client Charter is displayed and available in Údarás na Gaeltachta's offices and on its website [www.udaras.ie](http://www.udaras.ie). The Code of Practice includes procedures for handling disputes and a system for dealing with formal complaints regarding the quality of the service delivery of An tÚdarás. Normal Údarás procedures are followed for investigating and responding to representations and complaints and to correct any issues insofar as possible. An tÚdarás continues to place emphasis on improving services to its clients, and to that end procedures are amended and documented as appropriate, to ensure consistent delivery of service.

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

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

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

I gcomhréir leis na hAchtanna um Eitic in Oifigí Poiblí, 1995 agus 2001, rinne comhaltaí Boird an Údarás agus comhaltaí fairne atá i bpost ainmnithe Ráitis Leasa de réir mar ba chuí. Baineann forálacha na nAchtanna leis na stiúrthóirí agus le bainisteoirí áirithe i bhfochuideachtaí an Údarás ó 2009, agus rinne na daoine sin ráitis faoi na hAchtanna in 2017 freisin de réir mar ba chuí.

## An tAcht um Shaoráil Faisnéise, 2014

Cloíonn Údarás na Gaeltachta le forálacha an Acharta um Shaoráil Faisnéise 2014. Le linn 2017 fuair an tÚdarás 11 iarratas ar thaifid. Níor iarradh aon athbhreithniú immheánach.

## Rialacháin na gComhphobal Eorpach (Rochtaí ar Phaisnéis faoin gComhshaol) 2007 go 2014

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

Faoi na Rialacháin seo, dar teideal Rialacháin na gComhphobal Eorpach (Rochtaí ar Phaisnéis faoin gComhshaol), (I.R. 133 de 2007, I.R. 662 de 2011 agus I.R. 615 de 2014), foráltear nach foláir phaisnéis a bhaineann leis an gcomhshaol atá ina sheilbh ag údarás poiblí ar nós

Údarás na Gaeltachta, nó atá coinnithe ar a shon, a chur ar fáil ar iarratas do dhuine ar bith, faoi réir eisceachtaí áirithe. Tá córas i bhfeidhm ag an Údarás le freagairt do riachtanais na Rialachán.

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

## An Cód Cleachtais um Rialachas Comhlacthaí Stáit

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

## Fostaíocht agus Íocaíochtaí

Foilsíonn Údarás na Gaeltachta agusín lena Thuarascáil Bhliantúil ina bhfuil táblaí le sonraí fostáiochta de réir contae, agus ina dtaispeántar íocaíochtaí a rinne sé le

authority such as Údarás na Gaeltachta must be made available on request to any person. An tÚdarás has a system in place to meet the requirements of these Regulations.

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

## Code of Practice for the Governance of State Bodies

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

## Employment and Payments

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

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

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

The Regulations, entitled the European Communities (Access to Information on the Environment) Regulations, (S.I. 615 of 2014, S.I. 662 of 2011 and S.I. 615 of 2014) provide that, subject to certain exceptions, information relating to the environment held by, or for, a public

gnóthais éagsúla. Cuirtear an t-aguisín sin ar láithreán gréasáin an Údarás [www.udaras.ie](http://www.udaras.ie) agus cuirtear ar fáil é ar iarratas.

### Acht na dTeangacha Oifigiúla 2003

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

### Nochtadh Cosanta

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

scríofa ó Údarás na Gaeltachta a bhain le nósanna imeachta um nochtadh cosanta.

Ní dhearnadh aon nochtadh cosanta le hÚdarás na Gaeltachta in 2017.

### An tAcht um Íoc Pras Cuntas, 1997

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



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

### Official Languages Act 2003

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

### Protected Disclosures

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

written information from Údarás na Gaeltachta in relation to protected disclosures procedures.

No protected disclosures were made to Údarás na Gaeltachta in 2017.

### Prompt Payment of Accounts Act, 1997

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

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

De bhun cinnidh Rialtais, is gá d'eagraíochtaí neamhthráchtála Stáit, Údarás na Gaeltachta san áireamh, cloí le treoracha nua faoina n-íocatar soláthraithe laistigh de 15 lá ó fhaightear sonrasc bailí uathu ó 01 Iúil 2011. Foilsítear eolas ráithiúil ar chur i bhfeidhm an chinnidh seo ar láithreán gréasáin an Údaráis [www.udaras.ie](http://www.udaras.ie). Seo a leanas achoimre den eolas sin don bhliain go 31 Nollaig 2017:

Sonrai	Uimhir	Luach (€)	Céadadán (%) de lón iomlán na n-íocaíochtaí déanta
Details	Number	Value (€)	Percentage (%) of total payments made
<b>Lón na n-íocaíochtaí déanta laistigh de 15 lá</b> Number of payments made within 15 days	5,237	7,208,264.8	68.06%
<b>Lón na n-íocaíochtaí déanta laistigh de 16 agus 30 lá</b> Number of payments made within 16 to 30 days	1,617	2,009,730.52	21.01%
<b>Lón na n-íocaíochtaí déanta de bhréis ar 30 lá</b> Number of payments made in excess of 30 days	841	1,089,785.65	10.93%
<b>Lón íocaíochtaí sa tréimhse</b> Total payments made in period	7,695	10,307,780.97	100%
<b>Sonraisc Chonspóideacha<sup>i</sup></b> Disputed Invoices <sup>i</sup>	-	-	-

<sup>i</sup> Sonraisc faigthe i rith na bliana agus a bhí fós faoi chonspóid ag deireadh na bliana.  
Invoices received during the year and still under dispute at the end of the year.

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

From 01 July 2011, in accordance with a Government decision, non-commercial State agencies, including Údarás na Gaeltachta, are obliged to pay suppliers within 15 days of receipt of a valid invoice. Quarterly reports on the implementation of this decision are published on the Údarás website [www.udaras.ie](http://www.udaras.ie). A summary of that information for the year to 31 December 2017 can be found above.

## Fuinneamh agus Comhshaol

Tá dúshláin mhóra romhaínn maidir lenár dtimpeallacht agus todhchaí ár bhfoinsí fuinnimh agus beidh tionchar ag na cinntí a dhéantar inniu ar an gcaighdeán saoil a bheidh ag na glúnta amach romhaínn. Soláthraíonn ionaid na gceantar Gaeltachta ar chósta an iarthair deis iontach chun dúshláin ginte fuinnimh a shárú le teicneolaíochtaí nua i nginniúint leictreachais ag úsáid teicneolaíochtaí fótavóltacha agus eile chomh maith le ginniúint teasa trí bhithmhais agus teaschaidéal. Ceann de na príomh dhúshláin a bheidh ag Údarás na Gaeltachta sa todhchaí ná an Ghaeltacht a athrú ón mbun go dtí áit níos glaine, níos glaise agus níos rathúla.

## Energy and Environment

We face unprecedented challenges to our environment and future security of our energy supplies and the decisions we make today will affect our way of life for generations to come. The location of the Gaeltacht areas along the western seaboard provide an ideal opportunity to meet new challenges for energy generation with new technologies in electricity generation using photovoltaic and other technologies as well as heat generation through the development of biomass and heat pumps. Transforming the Gaeltacht into a cleaner, greener and more prosperous area is one of the main challenges facing Údarás na Gaeltachta into the future.

## Achoimre ar Úsáid Fuinnimh in 2017

In 2017 d'úsáid Ardoifig Údarás na Gaeltachta sna Forbacha 83.18% den fhuinneamh iomlán a úsáideadh in oifigí atá in úsáid ag foireann an Údaráis, d'úsáid an oifig ar Pháirc Ghnó Ghaoth Dobhair 13.56% agus d'úsáid an oifig i nDaingean Uí Chúis 3.26%. In iomlán, úsáideadh 68.76% den fhuinneamh i gcomhair teasa, aerchóirithe, uisce te agus iompair. D'úsáid soilsíú agus trealamh oifige 31.24% den fhuinneamh agus d'úsáid cócaireacht 1.0%.

In 2017, d'úsáid Údarás na Gaeltachta 703,715 kWh d'fhuinneamh sna trí oifig, rud a léirigh laghdú suntasach ar an mbláin roimhe sin.

Úsáideadh an fuinneamh mar seo a leanas:

- 215,804 kWh de leictreachas;

- 483,843 kWh de theas lena n-áirítear 377,793 kWh d'fhuinneamh teirmeach seachadta as bithmhais agus 106,050 kWh as ola.
- Úsáideadh 4,068 kWh de ghás peitriliam leachtach i gcomhair cócaireachta.

## Tiomantas Údarás na Gaeltachta maidir le héifeachtacht fuinnimh

Tá Údarás na Gaeltachta ag obair i gcomhar le hÚdarás Fuinnimh Inmharthana na hÉireann trí Chlár Comhpháirtíochta Fuinnimh na hEarnála Poiblí. Déanfaidh Údarás na Gaeltachta a dhícheall deashampla a thaispeáint maidir lena obair feabhas a chur ar éifeachtacht fuinnimh na hEarnála Poiblí agus an sprioc de 33% a leagadh amach do 2020 a bhaint amach. Dearbhaíonn Plean Gníomhaíochta Náisiúnta um



## Overview of Energy Usage 2017

In 2017, Údarás na Gaeltachta Head Office consumed 83.18% of total energy within their staff occupied offices, the offices at Páirc Ghnó Ghaoth Dobhair consumed 13.56% while the offices at Daingean Uí Chúis consumed 3.26%. A total of 68.76% of the energy consumed is attributed to space heating, air conditioning, domestic hot water and transport. Lighting and office equipment account for 31.24% while catering represents 1.0%.

In 2017, Údarás na Gaeltachta consumed 703,715 kWh of energy in all three offices, which indicated a significant decrease over the previous year.

Energy consumed consisted of:

- 215,804 kWh of electricity;

- 483,843 kWh for heating which includes 377,793 kWh of thermal energy delivered from biomass and 106,050 kWh from oil.
- 4,068 kWh represents the consumption of liquid petroleum gas (LPG) used for catering.

## Údarás na Gaeltachta commitment to energy efficiency

Údarás na Gaeltachta is working in partnership with the Sustainable Energy Authority of Ireland through the Public Sector Energy Partnership Programme. Údarás na Gaeltachta will strive to lead by example in its contribution to the Public Sector energy efficiency improvement target of 33% set for 2020. The National Energy Efficiency Plan (NEEAP) reaffirms Ireland's commitment to achieving a 20% reduction in energy demands across the whole of the economy by 2020, as

Éifeachtúlacht Fuinnimh (NEEAP) arís toil na hÉireann laghdú de 20% maidir le hélimh ar fhuinneamh ar fud an gheilleagair faoi 2020 a bhaint amach, chomh maith le laghdú de 33% ar úsáid fuinnimh san earnáil phoiblí laistigh den tréimhse chéanna.

Léiríonn an Táscaire Feidhmíochta Fuinnimh d'Údarás na Gaeltachta do 2017, mar a d'fhoilsigh Údarás Fuinnimh Inmharthana na hEirean do shuíomhanna iomlán an Údarás, go raibh sábháil úsáide fuinnimh de 28.2% ann ó 2009, an bhonnbliaín.

### Gníomhartha coigilte fuinnimh ar tugadh fúthu in 2017

Críochnaíodh uasghrádú mór ar shoilsiú sráide i bpáircéanna gnó i gcontaetha Chorcaí, Chiarraí, na Gaillimhe agus Dhún na nGall. Meastar go ndéanfaidh an t-uasghrádú seo sábháil bhliantúil fuinnimh de 76,000kWh. Déanfaidh 50 méadar cearnach d'fhearas fótavóltach ar dhíon foirgnimh atá in ann buaicghinniúint de 8.0 kW a bhaint amach sábháil fuinnimh bhliantúil de 12,000kWh a sholáthar.

### Gníomh atá beartaithe do 2018

Léirítear ar chlár na huimhreach tagartha méadarphointe (MPRN) in úinéireacht Údarás na Gaeltachta go bhfuil roinnt ualach mór leictreachais ar roinnt ionad cóireála fuíolluisce. Feidhmíonn formhór na gcóras seo trí lasc

ama ach déanfaidh insealbhú tóireadóirí agus braiteoirí comhtháite le mótaír le luais inathraithe cabhrú le feidhmiú na gcóras agus le héifeachtúlacht feabhsaithe, costais feidhmíochta laghdaithe agus comhlíonadh a chinntí. Déanfar uasghrádúithe breise ar shoilsiú sráide ar pháircéanna gnó i gContae na Gaillimhe agus i gContae Dhún na nGall in 2018. Cuirfear i bhfeares eagarr fótavóltach 8.2kW ar dhíonta na n-oifigí réigiúnacha ag Páirc Ghnó Ghaoth Dobhair agus Daingean Uí Chúis.

well as a 33% reduction in public sector energy use within the same period.

The Energy Performance Indicator 2017 for Údarás Na Gaeltachta as published by the Sustainable Energy Authority of Ireland for all Údarás sites has indicated savings in energy consumption of 28.2% since its baseline year of 2009.

### Energy saving actions undertaken in 2017

A major street lighting upgrade on business parks in Cork, Kerry, Galway and Donegal was completed. It is estimated that this upgrade will yield annual energy savings of 76,000 kWh. A 50 square metre roof mounted photovoltaic array with a capacity to generate at peak of 8.0 kW installed last year will provide annual savings in electricity use of 12,000 kWh.

### Action planned for 2018

The register of MPRNs (meter point reference numbers) in Údarás na Gaeltachta ownership has indicated a number of large electrical energy loads on a number of wastewater treatment plants. Most of these plants operate through a time switch however; the installation of probes and sensors integrated with VSD (variable speed drive) motors will help to optimise system performance and will assist with improved efficiencies, reducing running costs and maintain compliance. Further lighting

upgrades on business parks in Galway and Donegal will be completed in 2018. An 8.2kW photovoltaic array will be installed on the roofs of the regional offices at Páirc Ghnó Ghaoth Dobhair and Daingean Uí Chúis.

**Údarás na Gaeltachta**  
**Tuarascáil Bhliantúil Airgeadais 2017**  
Annual Financial Report 2017

## Cuimsíonn an Tuarascáil Airgeadais Bhliantúil:

The Annual Financial Report comprises:

Ráiteas um Rialú Inmheánach	2
Statement on Internal Control	
Ráiteas Rialachais agus Tuarascáil na gComhalaí Boird	5
Governance Statement and Board Member's Report	
Tuarascáil an Ard-Reachtaire Cuntas agus Ciste le cur faoi bhráid Thithe an Oireachtas	11
Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas	

## Ráitis Airgeadais

Financial statements

Ráiteas Ioncaim agus Caiteachais agus Cúlchiste Ioncaim Coiméadta	14
Statement of Income and Expenditure and Retained Revenue Reserves	
Ráiteas ar Ioncam Cuimsitheach	15
Statement of Comprehensive Income	
Ráiteas Staid Airgeadais	16
Statement of Financial Position	
Ráiteas Sreibhaidh Airgid	16
Statement of Cash Flows	
Nótaí a ghabhann leis na Ráitis Airgeadais	18
Notes to the Financial Statements	
Sceideal 1	34
Schedule 1	

# Ráiteas um Rialú Inmheánach

## Scóip na Freagrachta

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

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

## Aidhm an Chórás Rialaithe Inmheánaigh

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

Tá an córas rialaithe inmheánaigh, atá de réir na dtreoirínte a d'eisigh an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm san Údarás don bhliaín dar críoch 31 Nollaig 2017 agus go dtí an dáta ar faomhadh na ráitis airgeadais.

Tá Coiste Iniuchoireachta agus Riosca ag Údarás na Gaeltachta ar a bhfuil ceathrar comhaltaí boird agus ball seachtrach le saineolas airgeadais agus iniúchóireachta. Tháinig an Coiste le chéile cheithre huairé in 2017. Ghlac an Coiste Iniuchoireachta agus Riosca leis an bpolasaí bainistiú riosca a leagan síos an próiseas riosca.

## Cumas chun Riosca a láimhseáil

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

## Creat Riosca agus Rialaithe

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

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

# Statement on Internal Control

## Scope of Responsibility

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

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

## Purpose of the System of Internal Control

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

The system of internal control, which accords with the guidance issued by the Department of Public Expenditure and Reform has been in place in Údarás na Gaeltachta for the year end 31 December 2017 and up to the date of approval of the financial statements.

Údarás na Gaeltachta has an Audit and Risk Committee (ARC) comprising four Board members and one external member with financial and audit expertise. The ARC met four times in 2017. The ARC accepted the risk management policy that sets out the risk process.

## Capacity to Handle Risk

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

## Risk and Control Framework

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

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

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

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

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

Maidir leis na fochuideachtaí atá ar lánúinéireacht; Muintearas Teo agus Ealaín (na Gaeltachta Teo), tá céimeanna glactha ag an mBord chun timpeallacht rialaithe oiriúnaigh a chinntíú trí:

- bhall a cheapadh ar Bhord an dá fochuideachta;
- chathaoirleach an dá fochuideachta a bheith ag tuairisciú chuit Cathoirleach Bhord Údarás na Gaeltachta ag dearbhú go bhfuil siad ag comhlónadh na gCód Cleachtais chun Comhlactháil Stáit a rialú;

iniúchóir ar leith a bheith ag na fochuideachtaí ach go mbeadh siad faoi réir iniúchadh inmheánach ag Údarás na Gaeltachta;

### **Monatóireacht agus Athbhreithniú Leanúnach**

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

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

### **Soláthar**

Dearbhaím go bhfuil gnáthaimh i bhfeidhm ag Údarás na Gaeltachta le cinntíú go gcloítear le rialacha agus treoracha reatha soláthar agus gur chloígh Údarás na Gaeltachta leis na gnáthaimh seo i rith 2017.

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

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

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

In relation to the wholly owned subsidiaries; Muintearas Teo and Ealaín (na Gaeltachta Teo), the Board has taken steps to ensure an appropriate control environment by:

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

### **Ongoing Monitoring and Review**

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

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

### **Procurement**

I confirm that Údarás na Gaeltachta has procedures in place to ensure compliance with current procurement rules and guidelines and that during 2017 Údarás na Gaeltachta complied with those procedures.

**Athbhreithniú ar Éifeachtúlachtaí**

Dearbhaím go bhfuil gnáthaimh i bhfeidhm ag Údarás na Gaeltachta chun monatóireacht a dhéanamh ar éifeachtúlachtaí a ghnáthaimh bainistíochta riosca agus rialaithe. Bíonn obair na Seirbhise Iniúchóireachta Inmheánaí, An Choiste Iniúchóireachta agus Riosca a mhaoiríonn obair na Seirbhise sin, bainisteoirí feidhmeannacha laistigh d'Údarás na Gaeltachta atá freagrach as forbairt agus cothabháil an chreat oibre rialaithe airgeadais, agus ráitis arna ndéanamh ag an Ard-Reachtaire Cuntas agus Ciste sa litir bainistíochta, mar bhonn eolais don Bhord agus é ag déanamh monatóireachtaí agus athbhreithnithe ar éifeachtacht an chórais rialaithe inmheánaigh.

Dearbhaím go ndearna an Bord athbhreithniú ar éifeachtacht an chórais rialaithe inmheánaigh a bhí i bhfeidhm i rith na bliana 2017.

Níor aithníodh aon laigí sa rialú inmheánach i dtaca le 2017 ar gá a nochtadh sna ráitis airgeadais.

Arna shíniú thar ceann an Bhoird

**Anna Ní Ghallachair**

Cathaoirleach

**Dáta:** 7 Nollaig 2018

**Review of Effectiveness**

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

I confirm that the Board carried out a review of the effectiveness of the system of internal controls in operation during 2017.

No weaknesses in internal control were identified in relation to 2017 that require disclosure in the financial statements.

Signed on behalf of the Board

# Ráiteas Rialachais agus Tuarascáil na gComhaltaí Boird

## Rialachas

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

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

## Freagrachtaí an Bhoird

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

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

- polasaithe cuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go seasta;
- breithiúnais agus meastachán 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;
- lúagh ar leanadh caighdeáin chuntasaíochta infheidhmithe, faoi réir aon imeachtaí ábhartha a bheith nocta agus mínithe sna ráitis aigreadais;

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

# Governance Statement and Board Members' Report

## Governance

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

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

## Board Responsibilities

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

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

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

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

Sé dearcadh an Bhoird ná go dtugann ráitis airgeadais Údarás na Gaeltachta léargas fírinneach cóir ar fheidhmíocht airgeadais agus staid airgeadais Údarás na Gaeltachta ag 31 Nollaig 2017.

## Struchtúr an Bhoird

Tá Cathaoirleach agus aon déag gnáthchomhalta, iad ar fad ceaptha ag an Aire Cultúir, Oidhreachta agus Gaeltachta, ar an mBord.

Ball Bord	Ról	Téarma Oifige
Board member	Role	Term of office
Anna Ní Ghallachair	An Cathaoireach/Chairperson	20/11/2012 go/to 19/11/2017
Daithí Alcorn	Gnáthchomhalta/Ordinary member	16/08/2013 go/to 19/11/2017
Séamus Cosaí Mac Gearailt	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Ian Mac Aindriú	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Fiachra Ó Céilleachair	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Eunan Mac Cuinneagáin	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Seán Ó Cuireáin	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Seosamh Ó Laoi	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Dairíona Nic Con Iomaire	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Pádraig Ó hAinifín	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Siobhán Seoighe	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Gobnait Ní Mhuineacháin	Gnáthchomhalta/Ordinary member	31/05/2016 go/to 09/02/2017
Máire Seo Breathnach	Gnáthchomhalta/Ordinary member	15/02/2017 go/to 14/02/2019

Rinne an Bord Athbhreithniú seachtrach ar Éifeachtach agus Mheastóireacht Boird in 2017.

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

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

Féach thíos liosta de bhaill an Choiste Iniúchóireachta agus Riosca a bhí ag feidhmiú in 2017:

Ian Mac Aindriú, Cathaoirleach

Eunan Mac Cuinneagáin

Anna Ní Ghallachair

Séamus Mac Gearailt

Riobard Ó Cathasaigh (comhalta seachtrach)

Bhí cheithre chruinníú den Choiste Iniúchóireachta agus Riosca in 2017.

Chríochnaigh téarma an Choiste Iniúchóireachta agus Riosca ar an 19/11/2017.

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

The Board considers that the financial statements of Údarás na Gaeltachta give a true and fair view of the financial performance and the financial position of Údarás na Gaeltachta at 31 December 2017.

## Board Structure

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

Ball Bord	Ról	Téarma Oifige
Board member	Role	Term of office
Anna Ní Ghallachair	An Cathaoireach/Chairperson	20/11/2012 go/to 19/11/2017
Daithí Alcorn	Gnáthchomhalta/Ordinary member	16/08/2013 go/to 19/11/2017
Séamus Cosaí Mac Gearailt	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Ian Mac Aindriú	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Fiachra Ó Céilleachair	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Eunan Mac Cuinneagáin	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Seán Ó Cuireáin	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Seosamh Ó Laoi	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Dairíona Nic Con Iomaire	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Pádraig Ó hAinifín	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Siobhán Seoighe	Gnáthchomhalta/Ordinary member	20/11/2012 go/to 19/11/2017
Gobnait Ní Mhuineacháin	Gnáthchomhalta/Ordinary member	31/05/2016 go/to 09/02/2017
Máire Seo Breathnach	Gnáthchomhalta/Ordinary member	15/02/2017 go/to 14/02/2019

The Board conducted an external Board Effectiveness and Evaluation Review in 2017.

The Board has established 2 committees as follows:

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

The members of the 2017 Audit and Risk Committee were as follows:

Ian Mac Aindriú, Chairperson

Eunan Mac Cuinneagáin

Anna Ní Ghallachair

Séamus Mac Gearailt

Riobard Ó Cathasaigh (external member)

There were 4 meetings of the Audit and Risk Committee in 2017.

The term of the Audit and Risk Committee ended on 19/11/2017.

**Evaluation Committee:** comprises the Chairperson, one board member and the Chief Executive as well as one representative each from the Department of Culture, Heritage, and the Gaeltacht, from IDA (Ireland) and from Enterprise Ireland. This statutory committee evaluates large scale projects and makes recommendations to the Board.

Féach thíos liosta de bhaill an Choiste Meastóireachta a bhí ag feidhmiú in 2017:

Anna Ní Ghallachair

Seosamh Ó Laoi

Ní raibh aon chruinniú ag an gcoiste seo le linn 2017.

### Sceideal Freastail, Táillí agus Costais

Tá sceideal freastail na gcruiinnithe Boird agus Coistí do 2017 thíos chomh maith le táillí agus costais a fuair gach comhalta.

The board members of the 2017 Evaluation committee were as follows:

Anna Ní Ghallachair

Seosamh Ó Laoi

No meetings of this committee were held in 2017.

### Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Board and Committee meetings for 2017 is set out below including the fees and expenses received by each member.

	An Bord	An Coiste Iniúchóireachta agus Riosca	Táille	Costais Taistil
	Board	Audit and Risk Committee	Fee	Expenses
<b>Líon cruinnithe</b>				
No. of meetings	10	4		
Anna Ní Ghallachair	10	3	---	7,799      Nótá / Note 1,4
Daithí Alcorn	10		10,025	6,773      Nótá / Note 4
Séamus Cosáí Mac Gearailt	7	2	10,025	6,531      Nótá / Note 4
Ian Mac Aindriú	10	4	10,025	7,531      Nótá / Note 4
Fiachra Ó Céilleachair	8		---	4,234      Nótá / Note 1,4
Eunan Mac Cuinneagáin	10	4	10,025	7,298      Nótá / Note 4
Seán Ó Cuireáin	10		10,025	8,693      Nótá / Note 4
Seosamh Ó Laoi	10		10,025	3,137      Nótá / Note 4
Dairíona Nic Con Iomaire	8		---	1,200      Nótá / Note 1,4
Pádraig Ó hAinifín	8		---	5,761      Nótá / Note 1,4
Siobhán Seoighe	8		---	5,455      Nótá / Note 1,4
Gobnait Ní Mhuineacháin	1		1,318	481      Nótá / Note 3
Máire Seosaimhín Breathnach	7		---	3,597      Nótá / Note 1,2
			61,468	68,490

Baineann na costais taistil le costas freastal ar chruinnithe boird agus ar chruinnithe eile ina ról mar chomhaltaí an Údarás.

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

**Nóta 1:** Bhí seisear ball Boird nach bhfuair táille Boird faoin bpriónsalab Duine Amháin, Tuarastal Amháin.

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

**Nóta 2:** I mbun oifige ó 15 Feabhra 2017, tréimhse le 9 gcruiinniú.

**Note 2:** In office from 15 February 2017, a period with 9 meetings.

**Nóta 3:** I mbun oifige go 09 Feabhra 2017, tréimhse le cruinniú amháin.

**Note 3:** In office until 09 February 2017, a period with 1 meeting.

**Nóta 4:** I mbun oifige go 19 Samhain 2017, nuair a chríochnaigh téarma oifige an Bhoird.

**Note 4:** In office until 19 November 2017, when the term of office for the Board ended.

**Nóta 5:** Iocadh táille bliantúil €4,621.67 (2016 €4,800) le comhalta seachtrach den Choiste Iniúchóireachta agus Riosca, Riobard Ó Cathasaigh in 2017.

**Note 5:** An annual fee of €4,621.67 (2016 €4,800) was paid to an external member of the Audit and Risk Committee, Riobard Ó Cathasaigh in 2017.

**Nóta 6:** Sa bhreis ar an gcaiteachas de €68,490 atá sonraithe thuas, tabhaíodh caiteachas de €3,785 ar thaisteal thar lear a rinne an Bord.

**Note 6:** In addition to the expenses of €68,490 set out above, expenditure of €3,785 was incurred on Board foreign travel costs.

## Príomhathruithe Pearsanra

Chuaigh an Príomhfhheidhmeannach Stiofán Ó Cúláin ar scor ar 31 Lúnasa 2017. Ceapadh Micheál Ó hÉanaigh mar Phríomhfhheidhmeannach le héifeacht ón 1 Meán Fómhair 2017. Ní raibh iar-phost an Uasail Uí Éanaigh in Údarás na Gaeltachta mar Stiúrthóir Fiontraíochta, Fostaíochta, Innealtóireachta agus Maoine líonta ag deireadh na bliana.

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

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

## Briseadh Síos ar Shocair Ghearrhéarmacha fostaithe

Rainse shocair iomlán fostaithe

Ó/From	Chuig/To
€60,000	- €70,000
€70,000	- €80,000
€80,000	- €90,000
€90,000	- €100,000
€100,000	- €110,000
€110,000	- €120,000
€120,000	- €130,000

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

## Key Personnel Changes

The Chief Executive Officer, Mr. Stiofán O Cúláin retired on 31 August 2017. Mr Micheál Ó hÉanaigh was appointed as Chief Executive Officer with effect from 1 September 2017. Mr. Ó hÉanaigh's previous position in Údarás na Gaeltachta as Director of Enterprise, Employment, Engineering and Property had not been filled at year end.

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

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

## Employee Short-Term Benefits Breakdown

Range of total employee benefits

### Lón Fostaithe

Number of Employees

2017	2016
7	4
19	19
2	1
3	6
6	4
0	0
1	1

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

### Costais Chomhairleoireachta

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

	2017 €	2016 €	
Comhairle Airgeadais	5,575	4,604	Financial Advice
Comhairle Dlí	2,196	5,060	Legal Advice
Teicneolaíocht Fáisnéise	7,817	0	Information Technology
Acmhainní Daonna	12,215	7,799	Human Resources
Forbairt Gnó	0	15,000	Business Development
Eile	17,043	30,174	Other
<b>Costas Iomlán Comhairleoireachta</b>	<b>44,846</b>	<b>62,637</b>	<b>Total Consultancy costs</b>

Costais chomhairleoireachta chaipitlithe	0	0	Consultancy costs capitalised
Costais chomhairleoireachta muirearaithe do loncam agus Caiteachas agus Cúlchiste loncam Coimeádta.	44,846	62,637	Consultancy costs charged to the Income and Expenditure and Retained Revenue Reserves.
<b>Iomlán</b>	<b>44,846</b>	<b>62,637</b>	<b>Total</b>

### Costais Dhílíthiúla agus Socraíochtaí

Níor thabhaigh Údarás na Gaeltachta aon chaiteachas in 2017 i ndáil le costais dhílíthiúla agus socraíochtaí.

### Caiteachas Taistil agus Cothabhála

Déantar caiteachas taistil agus cothabhála a aicmiú mar seo leanas:

	2017 €	2016 €	
<b>Baile</b>			<b>Domestic</b>
-Bord*	69,598	51,369	-Board*
-Fostaithe	301,021	287,353	-Employees
<b>Idirnáisiúnta</b>			<b>International</b>
Bord*	3,785	2,310	-Board*
Fostaithe	32,058	15,011	-Employees
	<b>406,462</b>	<b>356,043</b>	

\*Tá costas taistil agus cothaithe de €68,490 a íocadh go díreach le comhaltaí Boird in 2017 san áireamh (2016 €50,511) agus €1,108 (2016 €563) íoctha le ball den Choiste Iníúchóireachta agus Riosca seachtraí. Tabhaíodh €3,785 ar fhreastal chomhaltaí Boird ar chruinnithe gnó thar lear.

### Consultancy Costs

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

### Legal Costs and Settlements

Údarás na Gaeltachta did not incur any expenditure in 2017 in relation to legal costs and settlements.

### Travel and Subsistence expenditure

Travel and subsistence expenditure is categorised as follows:

\*includes travel and subsistence of €68,490 paid directly to Board members in 2017 (2016 €50,511) and €1,108 (2016 €563) paid to external Audit and Risk Committee member. An amount of €3,785 was incurred on attendance by Board members at business meetings abroad.

**Caiteachas Fáilteachais**

	<b>Hospitality Expenditure</b>	
	<b>2017</b>	<b>2016</b>
	€	€
Cuimsíonn an cuntas loncaim agus Caiteachais agus Cúlchiste loncaim Coimeádta an caiteachas féilteachais seo a leanas:		The Income and Expenditure and Retained Revenue Reserves account includes the following hospitality expenditure:
Fáilteachas Foirne	4,559	4,522 Staff Hospitality
Fáilteachas Cliant	5,345	1,839 Client hospitality
<b>Iomlán</b>	<b>9,904</b>	<b>6,361 Total</b>

**Ráiteas Comhlíontachta**

Tá An Cód Cleachtas chun Comhlacthaí Stáit a Rialú (2016) glactha ag an mBord agus tá gnáthaimh i bhfeidhm chun a chinntí go gcomhlíontar an cód. Chomhlón Údarás na Gaeltachta an Cód Cleachtas cé is moite de chuid de na riachtanais a bhain le maoiniú deontais. Ta maolú lorgtha ag Údarás na Gaeltachta i dtaca leis an riachtanas do cheadú chun deontais a réamh-mhaoliniú agus an riachtanas atá ar dheontaithe sonraí maidir le deontais ó Údarás na Gaeltachta a nocta ina ráitis airgeadais.



**Anna Ní Ghallachair**  
Cathaoirleach



**Seosamh Ó Laoi**  
Comhalta

**Statement of Compliance**

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

**Dáta:** 7 Nollaig 2018

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

## Tuairim ar na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais Údarás na Gaeltachta don bhliain dar chríoch an 31 Nollaig 2017 mar a éiltear faoi alt 18 den Acht um Údarás na Gaeltachta 1979. Tá na ráitis airgeadais comhdhéanta de

- ráiteas maidir le hioncam agus caiteachas agus cúlchiste ioncam coiméadta
- ráiteas maidir le hioncam cuimsitheach
- ráiteas maidir leis an staid airgeadais
- ráiteas maidir le sreabhadh airgid,
- na notaí goaolmhara lena n-áirítear achoimre ar bheartais shuntasacha airgeadais, agus
- sceideal a haon.

Is é mo thuairim go dtugann na ráitis airgeadais léargas fíor agus cothrom ar shócmhainní, dliteanais agus staid airgeadais Údarás na Gaeltachta amhail an 31 Nollaig 2017 agus ar a hioncam agus ar a caiteachas don bhliain 2017 de réir Chaighdeán Tuairiscithe Airgeadais (CTA)102 - An Caighdeán Tuairiscithe Airgeadais in infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann.

## An bonn atá leis an tuairim

Rinne mé iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta maidir le hliniúchadh. Déantar cur síos san agusín atá leis an tuarascáil seo ar na freagrachtaí atá orm de réir na gcaighdeán sin. Táim neamhspleáach ó Údarás na Gaeltachta agus tá mo fhreagrachtaí eiticiúla eile comhlíonta agam de réir Chód Eitice na hEagraíochta Idirnáisiúnta d'Ard-Institiúidí Inniúchóireachta.

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

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

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

Níl aon ní le tuairisciú agam i leith sin.

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

## Opinion on financial statements

I have audited the financial statements of Údarás na Gaeltachta for the year ending 31 December 2017 as required under the provisions of section 18 of the Údarás na Gaeltachta Act, 1979. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of Údarás na Gaeltachta at 31 December 2017 and of its income and expenditure for 2017 in accordance with Financial Reporting Standard (FRS) 102 — The Financial Reporting Standard applicable in the UK and the Republic of Ireland.

## Basis of opinion

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

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

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

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

I have nothing to report in that regard.



Séamus Mac Cártáigh

Ard-Reachtaire Cuntas agus Ciste

Dáta: 19 Nollaig 2018

# Aguisín don tuarascáil

## Freagrachtaí comhaltaí an Bhoird

Leagtar amach sa ráiteas rialachais agus tuarascáil na gcomhaltaí Boird na freagrachtaí atá ar chomhaltaí an Bhoird. Tá an Bord freagrach as

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

## Freagrachtaí an Ard-Reachtaire Cuntas agus Ciste

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

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

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

- aithním na rioscaí atá ann i leith míráiteas ábhartha sna ráitis airgeadais cibé mar thoradh ar chalaois nó earráid agus déanaim measúnú orthu; leagaim amach nósannaimeachta iniúchta mar fhreagra ar na rioscaí sin agus cuirim i bhfeidhm iad; agus tagaim ar fhianaise iniúchta atá leordhóthanach agus iomchuí chun bonn a chur faoi mo thuairim. Tá an riosca a bhaineann le gan míráiteas ábhartha ó chalaois a bhrath níos airde ná ó earráid mar go bhféadfadh claoorpháirteachas, brionnú, easnaimh d'aonturas, mífhaisnéis nó sárú ar rialú inmheánach a bheith i gceist le calaois.
- Faighim tuiscint ar rialú inmheánach atá ábhartha don iniúchadh d'fholnáití nósannaimeachta iniúchta a leagan amach atá ábhartha sna cúinsí atá i gceist, ach ní chun críocha tuairim a thabhairt ar éifeachtacht na rialuithe inmheánacha.

# Appendix to the report

## Responsibilities of Board members

The governance statement and Board members' report sets out the Board members' responsibilities. The Board members are responsible for

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

## Responsibilities of the Comptroller and Auditor General

I am required under section 18 of the Údarás na Gaeltachta Act, 1979 to audit the financial statements of Údarás na Gaeltachta and to report thereon to the Houses of the Oireachtas.

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

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

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

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

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

### Faisnéis eile seachas na ráitis airgeadais

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

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

### Tuairisc ar nithe eile

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

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

Tuairiscím freisin trí eisceacht, más é mo thuairim,

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

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

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

### Information other than the financial statements

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

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

### Reporting on other matters

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

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

I also report by exception if, in my opinion,

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

**Ráiteas Ioncaim agus Caiteachas  
agus Cúlchiste Ioncaim Coiméadta**

**don bhliain dar críoch 31 Nollaig  
2017**

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

**for the year ended 31  
December 2017**

	<b>Nótaí</b>	<b>2017</b> €'000	<b>2016</b> €'000	
<b>Ioncam:</b>				<b>Income:</b>
Deontais an Oireachtas	2	21,165	20,910	Oireachtas Grants
Ioncam ó Chistí Eile	3	1,534	2,058	Income from Other Funds
Cíosanna ó Mhaoin ar Léas	4	3,883	3,898	Rents from Leased Property
Scéimeanna Fostaíochta agus Sóisialta	5	15,750	15,532	Employment and Social Schemes
Ioncam Eile	6	1,978	885	Other Income
Farasbarr/(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí	7	(974)	(1,077)	Surplus/(Deficit) on Disposal of Assets and Investments
Aisíocaíochtaí Deontas		86	0	Grant Repayments
Maoiniú larchurtha Glan do Phinsin	23(c)	(679)	(600)	Net Deferred Funding for Pensions
<b>lomlán an ioncaim</b>		<b>42,743</b>	<b>41,606</b>	<b>Total Income</b>
<b>Caiteachas:</b>				<b>Expenditure:</b>
Deontais a Íocadh	8	5,489	4,995	Grants Paid
Ionad Cultúrtha Theach an Phiarsaigh		50	4,983	Ionad Cultúrtha Theach an Phiarsaigh
Costais Riaracháin	9	7,026	6,344	Administration Costs
Cothabháil agus Bainistiú na Punainne Maoine	10	3,000	3,256	Maintenance and Management of Property Portfolio
Forbairt Teanga, Cultúir agus Pobail	11	4,208	3,865	Language, Culture and Community Development
Costas lomlán Pinsean	23(a)	3,241	3,279	Total Pension Costs
Scéimeanna Fostaíochta agus Sóisialta	5	15,750	15,532	Employment and Social Schemes
Dímheas don bhliain		6,725	7,304	Depreciation for the year
Soláthar agus díscríobh infheistíochtaí		(1,003)	203	Provisions and write-offs of investments
<b>lomlán an Chaiteachais</b>		<b>44,486</b>	<b>49,761</b>	<b>Total Expenditure</b>
<b>Farasbarr/(Easnamh) don bhliain</b>		<b>(1,743)</b>	<b>(8,155)</b>	<b>Surplus/(Deficit) for the year</b>
Iarmhéid an 1 Eanáir		(194)	294	Balance at 1 January
Aistriú ón /(chuig an) gCuntas Caipitil	18	2,029	7,667	Transfer from /(to) Capital Account
<b>Iarmhéid an 31 Nollaig 2017</b>		<b>92</b>	<b>(194)</b>	<b>Balance at 31 December 2017</b>

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

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

Arna shíniú ag:

**Anna Ní Ghallachair**  
Cathaoirleach

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

The Statement of Cash Flows and Notes 1 to 26 and Schedule 1 form part of the Financial Statements.

**Seosamh Ó Laoi**  
Comhalta

**Dáta:** 7 Nollaig 2018

Ráiteas ar Ioncam Cuimsitheach

don bhliain dar críoch 31 Nollaig 2017

	Nótaí	2017 €'000	2016 €'000	
(Easnamh)/Farasbarr don bhliain		(1,743)	(8,155)	(Deficit)/Surplus for year
Gnóthachan/(Caillteanas) Achtúireach ar Dhliteanais Pinsean	23(b)	1,455	(8,344)	Actuarial Gain/(Loss) on Pension Liabilities
Maoiniú larchurtha do Phinsin	23(c)	(1,455)	8,344	Deferred Pension Funding
<b>(Caillteanas)/Gnóthachan</b>		<b>(1,743)</b>	<b>(8,155)</b>	<b>Total Recognised (Loss)/Gain for the year</b>
<b>Aitheanta lomlán don bhliain</b>				

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

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

Arna shíniú ag:

**Anna Ní Ghallachair**

Cathaoirleach

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

The Statements of Cash Flows and Notes 1 to 26 and Schedule 1 form part of the Financial Statements.

**Seosamh Ó Laoi**

Comhalta

Dáta: 7 Nollaig 2018

**Ráiteas Staid Airgeadais****don bhliain dar críoch 31  
Nollaig 2017****Statement of Financial Position****for the year ended 31 December  
2017**

	<b>Nótaí</b>	<b>2017</b> €'000	<b>2016</b> €'000	
<b>Sócmhainní Dochta Inláimhsithe:</b>				<b>Tangible Fixed Assets:</b>
Maoin, Gleásra agus Trealamh	14	82,863	84,887	Property, Plant and Equipment
<b>Sócmhainní Dochta Airgeadais:</b>				<b>Financial Fixed Assets:</b>
Infheistíochtaí (Sceideal 1)	15	11,490	11,421	Investments (Schedule 1)
<b>Sócmhainní Dochta Doláimhsithe:</b>				<b>Intangible Fixed Assets:</b>
Cearta		0	0	Rights
<b>lomlán na Sócmhainní Dochta</b>		<b>94,353</b>	<b>96,308</b>	<b>Total Fixed Assets</b>
<b>Sócmhainní Reatha:</b>				<b>Current Assets:</b>
Infhlátais	16	2,036	2,823	Receivables
Airgead sa bhanc agus ar láimh		0	0	Cash in bank and on hand
		2,036	2,823	
<b>Dliteanais Reatha:</b>				<b>Current Liabilities:</b>
Suimeanna iníochta	17	(2,835)	(3,520)	Payables
Rótharraingt Bhaince		(247)	(559)	Bank Overdraft
		(3,082)	(4,079)	
<b>Sócmhainní/(Dliteanais) Glana Reatha</b>		<b>(1,046)</b>	<b>(1,256)</b>	<b>Net Current Assets/(Liabilities)</b>
<b>lomlán na Sócmhainní lúide Dliteanais Reatha roimh phinsin</b>		<b>93,307</b>	<b>95,052</b>	<b>Total Assets less Current Liabilities before pensions</b>
Maoiniú larchurtha do Phinsin	23(c)	109,501	111,635	Deferred Pension Funding
Dliteanais Pinsean	23(b)	(109,501)	(111,635)	Pension Liabilities
		0	0	
<b>Sócmhainní lomlána Lúide Dliteanais Reatha</b>		<b>93,307</b>	<b>95,052</b>	<b>Total Assets less Current Liabilities</b>
Cuntas infhála: Suimeanna a bheidh dlite tar éis bliana		30	27	Accounts Receivable: Amounts falling due after more than one year
<b>Sócmhainní Glana</b>		<b>93,337</b>	<b>95,079</b>	<b>Net Assets</b>
Maoinithe mar seo a leanas				Financed by
Cuntas Caipitil	18	93,245	95,273	Capital Account
Ráiteas loncaim agus Caiteachais agus Cúlchistí loncaim Coiméadta		92	(194)	Statement of Income and Expenditure and Retained Revenue Reserves
		<b>93,337</b>	<b>95,079</b>	

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

Arna shíniú ag:

**Anna Ní Ghallachair**

Cathaoirleach

The Statement of Cash Flows and Notes 1 to 26 and Schedule  
1 form part of the Financial Statements.

**Seosamh Ó Laoi**

Comhalta

Dáta: 7 Nollaig 2018

## Ráiteas Sreabhadh Airgid

don bhliain dár críoch 31 Nollaig 2017

## Statement of Cash Flows

for the year ended 31 December 2017

	2017 €'000	2016 €'000	
<b>Sreabhadh Airgid Glan ó Ghníomhaíochtaí Oibriúcháin</b>			<b>Net cash flows from Operating Activities</b>
Farasbarr/(Easnamh) don bhliain	(1,743)	(8,155)	Surplus/(Deficit) for the year
Dímheas agus Lagú Sócmhainní Dochta	6,725	7,304	Depreciation and impairment of Fixed Assets
Caiteachas Caipitlithe	(430)	(353)	Expenditure Capitalised
Laghdú/(Méadú) in Infháltais	787	483	Decrease/(Increase) in Receivables
Méadú/(Laghdú) i Suimeanna Iníocha	(685)	1,846	Increase/(Decrease) in Payables
Laghdú/(Méadú) in Infháltais	(3)	518	Decrease/(Increase) in Receivables: amounts falling due after more than one year
suimeanna a bheidh dlite tar éis bliana			203 Provisions and write-offs of investments
Soláthairtí agus díscríobh infheistíochtaí	(1,003)	4,983	Ionad Cultúrtha Theach an Phiarsaigh
Ionad Cultúrtha Theach an Phiarsaigh	50	1,077	(Surplus)/Deficit on Sale of Assets and Investments
(Farasbarr)/Easnamh ar Dhíol Sócmhainní agus Infheistíochtaí	974		
	<b>4,672</b>	<b>7,906</b>	<b>Net Cash Inflow from Operating Activities</b>
<b>Glan-Insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin</b>			<b>Cash Flow from Investing Activities</b>
<b>Sreabhadh Airgid ó Ghníomhaíochtaí Infheistithe</b>			
Íocaíochtaí le Sócmhainní Dochta a fháil	(6,089)	(8,740)	Payments to acquire Fixed Assets
Íocaíochtaí le Infheistíochtaí a fháil	(157)	(1,038)	Payments to acquire Investments
Fáltais ó Shócmhainní Dochta agus Infheistíochtaí a Dhiúscairt	1,886	1,091	Receipts from the Disposal of Fixed Assets and Investments
	<b>(4,360)</b>	<b>(8,687)</b>	<b>Net Capital Expenditure</b>
<b>Méadú/(laghdú) glan in Airgead agus Coibhéisí Airgid</b>	<b>312</b>	<b>(781)</b>	<b>Net increase/(decrease) in Cash and Cash Equivalents</b>
Airgead agus Coibhéisí Airgid an 1 Eanáir	(559)	222	Cash and Cash Equivalents at 1 January
Airgead agus Coibhéisí Airgid an 31 Nollaig	(247)	(559)	Cash and Cash Equivalents at 31 December

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

The Statement of Cash Flows and Notes 1 to 26 and Schedule 1 form part of the Financial Statements.

## Nótaí a ghabhann leis na Ráitis Airgeadais

### 1. Polasaithe Cuntasáiochta

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

#### (a) Eolas Ginearálta

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

#### (b) Ráiteas Comhlíontachta

Ullmhaíodh ráitis airgeadais Údarás na Gaeltachta don bhliain dár críoch 31 Nollaig 2017 de réir FRS102, an caighdeán tuairiscithe airgeadais atá infheidhmithe sa Bhreatain agus in Éirinn, eisithe ag an gComhairle Tuairiscithe Cuntasáiochta (IFRC) agus mar atá fógartha ag Cuntasóirí Cairte na hÉireann.

#### (c) Bunús Cuntasáiochta

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

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

Comhairítear na nithe seo ar bhonn fáltas airgid thirim.

#### (e) Deontais Iníochta

Comhairítear na nithe seo ar bhonn íocaíochtaí airgid thirim.

#### (f) Sochair Fostaithe

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

## Notes to the Financial Statements

### 1. Accounting Policies

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

#### (a) General Information

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

#### (b) Statement of Compliance

The financial statements of Údarás na Gaeltachta for the year ended 31 December 2017 have been prepared in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Ireland' issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland.

#### (c) Basis of Preparation

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

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

These items are accounted for on a cash receipts basis.

#### (e) Grants Payable

Grants are accounted for on a cash payments basis.

#### (f) Employee Benefits

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

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

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

Léiritear gnóthachain agus caillteanas achtúireacha a thagann as dliteanas scéime sa Ráiteas ar loncam Cuimsitheach agus aithnítear coigeartú comhfhereagrach sa tsuim infhaighte ón Roinn Cultúir, Oidhreachta agus Gaeltachta.

Léiríonn dliteanas pinsean luach láithreach na n-íocaíochtaí pinsean amach anseo atá saothraithe ag an bhfoireann go dáta. Is ionann an maoiniú pinsean iarchurtha agus an bhunsócmhainn chomhfhereagrach a gheofar i dtréimhsí amach anseo ón Roinn Cultúir, Oidhreachta agus Gaeltachta.

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

## Sochair Ghearrthéarmacha

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

## (g) Sócmhainní Dochta

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

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

Áirítear talamh ar bhonn costais.

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

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

Is mar seo a leanas atá na rátaí dímheasa:

Maoin	4% sa bhliaín
Áiseanna Tionsclaíocha	3% sa bhliaín
Innealra, Troscán, agus	
Trealamh Oifige	10% go 25% sa bhliaín
Feithiclí Mótair	20% sa bhliaín
Innealra agus Trealamh ar Léas	20% sa bhliaín (nó de réir ráta comhionann leis an ioncam faoin léas má tá sé níos airde).

## Notes to the Financial Statements (continued)

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

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

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

## Short-term Benefits

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

## (g) Fixed Assets

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

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

Land is stated at cost.

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

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

The depreciation rates applied are as follows:

Property	4% p.a.
Industrial Facilities	3% p.a.
Machinery, Office Equipment and Furniture	10% to 25% p.a.
Motor Vehicles	20% p.a.
Leased Machinery and Equipment	20% p.a. (or at a rate equal to the income under the lease if this is higher).

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

### (h) Sócmhainní Airgeadais

#### Infheistíochtaí Luaite

Níl aon infheistíochtaí luaite ag Údarás na Gaeltachta.

#### Sócmhainní Airgeadais Eile

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

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

### (i) Léasanna

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

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

### (j) Caipiteal

San áireamh sa chuntas caipitil tá ioncam a chuirtear i leith cistiú caipitil agus gach gnóthachan, caillteanas agus athlúacháil ar idirbhearta sócmhainní agus infheistíochtaí (Nóta 18).

### (k) Scéimeanna Fostaíochta agus Sóisialta

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

### (l) Infháltais

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

### (m) Breithiúnais Cuntasáíochta Chriticiúla agus Meastachán

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

## Notes to the Financial Statements (continued)

### (h) Financial Assets

#### Quoted Investments

Údarás na Gaeltachta does not hold Quoted Investments.

#### Other Financial Assets

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

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

### (i) Leases

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

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

### (j) Capital

The capital account comprises income applied for capital funding and all gains, losses and revaluations on asset and investment transactions (Note 18).

### (k) Employment and Social Schemes

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

### (l) Receivables

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

### (m) Critical Accounting Judgements and Estimates

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

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

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

**Lagú Sócmhainní Dochta:**

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

**Dímheas agus Luach Iarmharach**

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

**Soláthairtí**

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

**Dualgas Sochair Scoir**

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

Nithe a chuirfeadh as don bhuntuiscint:

(i) an ráta lascaine, athruithe sa ráta toraidh ar bhannaí corporáideacha ardchaighdeáin.

(ii) leibhéal rátaí cútimumh sa todhchaí, coinníollacha an mhargaidh oibre sa todhchaí.

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

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

**Impairment of Fixed Assets**

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

**Depreciation and Residual Values**

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

**Provisions**

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

**Retirement Benefit Obligation**

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

These assumptions can be affected by:

(i) the discount rate, changes in the rate of return on high-quality corporate bonds.

(ii) future compensation levels, future labour market conditions.

**Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)****2. Deontais an Oireachtais**

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

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

Gníomhaíochtaí Reatha  
Cláir Forbartha Reatha (Nóta 11)  
Caiteachas Caipítíl agus Deontais do Thionscail

**Iomlán na nDeontas Oireachtais****3. Ioncam ó Chistí Eile**

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

Deontas Caipítíl ón Roinn Cultúir, Oidhreachta agus Gael-tachta i leith Caiteachais ar Fhoirgneamh

Deontas Caipítíl ó Fáilte Éireann i leith Caiteachais ar Fhoirgneamh

Deontas ó Fhuinneamh Inmharthana Éireann i leith Caiitheachais ar thograí fuinnimh

Deontas ó Fhuinneamh Inmharthana Éireann aisíochta le cliaintchomhlachtaí do thograí maoinithe acu.

Fáltais ó Chiste John Conor Magee i leith Oiliúint Printí-seachta

Ciste Tús lomaíoch (faighte ó Fhiontraíocht Éireann)

**Fáltais ó Chistí Eile**

	<b>2017</b> <b>€'000</b>	<b>2016</b> <b>€'000</b>	<b>Notes to the Financial Statements (continued)</b>
<b>2. Oireachtas Grants</b>			
Oireachtas Grants are provided under Section 22 of the Údarás na Gaeltachta Act 1979 as amended by Section 2 of the Údarás na Gaeltachta (Amendment) Act, 1993.			
Oireachtas Grants provided by the Department of Culture, Heritage, and the Gaeltacht (Vote 33 Subhead C6, Subhead C7 and Subhead C8), comprise:			
Gníomhaíochtaí Reatha	8,958	8,823	Current Activities
Cláir Forbartha Reatha (Nóta 11)	3,250	3,000	Current Development Programmes (Note 11)
Caiteachas Caipítíl agus Deontais do Thionscail	8,957	9,087	Capital Expenditure and Grants to Industry
<b>Iomlán na nDeontas Oireachtais</b>	<b>21,165</b>	<b>20,910</b>	<b>Total Oireachtas Grants</b>
<b>3. Ioncam ó Chistí Eile</b>			<b>3. Income from Other Funds</b>
Cláir RTI agus T&F Cómhaoinithe ag an AE & an Státhiste (faighte ó Fhiontraíocht Éireann)	535	0	EU & Exchequer Co-funded RTI and R&D Programmes (received from Enterprise Ireland)
Deontas Caipítíl ón Roinn Cultúir, Oidhreachta agus Gael-tachta i leith Caiteachais ar Fhoirgneamh	0	1,900	Capital Grant from the Department of Culture, Heritage and the Gaeltacht in respect of Expenditure on a Building
Deontas Caipítíl ó Fáilte Éireann i leith Caiteachais ar Fhoirgneamh	750	0	Capital Grant from Fáilte Éireann in respect of Expenditure on a Building
Deontas ó Fhuinneamh Inmharthana Éireann i leith Caiitheachais ar thograí fuinnimh	144	198	Grant from Sustainable Energy Ireland in respect of Expenditure on energy saving projects.
Deontas ó Fhuinneamh Inmharthana Éireann aisíochta le cliaintchomhlachtaí do thograí maoinithe acu.	(59)	(53)	Grant from Sustainable Energy Ireland reimbursed to client companies for projects funded by them.
Fáltais ó Chiste John Conor Magee i leith Oiliúint Printí-seachta	14	13	Receipt from the John Conor Magee Fund in aid of Apprenticeship Training
Ciste Tús lomaíoch (faighte ó Fhiontraíocht Éireann)	150	0	Competitive Start Fund (received from Enterprise Ireland)
<b>Fáltais ó Chistí Eile</b>	<b>1,534</b>	<b>2,058</b>	<b>Receipts from Other Funds</b>

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

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

**4. Cíosanna ó Mhaoin ar Léas**

Cíos comhlán infhaigthe ó chlaintchomhlachtaí

Tá fóirdheontais chíosa de €374,078  
[€250,834 -2016] san áireamh i nDeontais a Íocadh (Nóta 8).

**5. Scéimeanna Fostaíochta agus Sóisialta**

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

I rith na bliana bhí 41 Scéim á reáchtáil ar an meán agus 1,048 fostaithe orthu (2016 -43 Scéim agus 1,033 fostaithe orthu).

**Ioncam ó na scéimeanna:**

Scéimeanna Fostaíochta Pobail

An Scéim Tionscnamh Jabanna

Scéimeanna Sóisialta Tuaithe

Clár Tús

2017	2016
€'000	€'000
3,883	3,898

**4. Rents from Leased Property**

Gross rents receivable from client companies.

Rent subsidy grants amounting to €374,078 [€250,834 - 2016] are included in grants paid to client companies [Note 8].

**5. Employment and Social Schemes**

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

During the year there were on average 41 Schemes in operation employing 1,048 people (2016 -43 Schemes employing 1,033 people).

**Income from the schemes:**

Scéimeanna Fostaíochta Pobail	5,759	Community Employment Schemes
An Scéim Tionscnamh Jabanna	683	Job Initiative Scheme
Scéimeanna Sóisialta Tuaithe	6,717	Rural Social Scheme
Clár Tús	2,591	Tús Programme
	<b>15,750</b>	<b>15,532</b>

**Expenditure on the schemes:**

Scéimeanna Fostaíochta Pobail	5,759	Community Employment Schemes
An Scéim Tionscnamh Jabanna	683	Job Initiative Scheme
Scéimeanna Sóisialta Tuaithe	6,717	Rural Social Scheme
Clár Tús	2,591	Tús Programme
	<b>15,750</b>	<b>15,532</b>

**6. Ioncam Eile**

Díbhinní a Fuarthas

Táillí a Tuilleadh

Campaí Samhraidh

Pleanáil Teanga

Eile

**Iomlán Ioncaim Eile**

I 2017, fuair an tÚdarás deontas de €300,000 ó Vóta 33, Cultúr, Oidhreacht agus Gaeltacht, chun Campáí Samhraidh a mhaoiniú.

**7. Farasbarr/(Easnamh) ar Dhiúscáirt Sócmhainní agus Infheistíochtaí**

Sócmhainní

Infheistíochtaí

Díbhinní a Fuarthas	484	Dividends Received
Táillí a Tuilleadh	10	Fees Earned
Campaí Samhraidh	300	Summer Camps
Pleanáil Teanga	952	Language Planning
Eile	232	Other
	<b>1,978</b>	<b>885</b>

**6. Other Income**

Dividends Received

Fees Earned

Summer Camps

Language Planning

Other

**Total Other Income**

In 2017, Údarás received a grant of €300,000 from Vote 33, Culture, Heritage and Gaeltacht, to fund Summer Camps.

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

Sócmhainní	(1,013)	Assets
Infheistíochtaí	39	Investments
	<b>(974)</b>	<b>(1,077)</b>

**8. Deontais a Íocadh**

Sócmhainní Dochta

Fóirdheontais Chíosa

Fostaíocht

Oiliúint

Taighde agus Forbairt

Eile

**Iomlán Deontas a Íocadh**

Sócmhainní Dochta	1,120	Fixed Assets
Fóirdheontais Chíosa	411	Rent Subsidies
Fostaíocht	686	Employment
Oiliúint	2,066	Training
Taighde agus Forbairt	1,009	Research and Development
Eile	197	Other
	<b>5,489</b>	<b>4,995</b>
		<b>Total Grants Paid</b>

**Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)****Notes to the Financial Statements (continued)****9. Costais Riaracháin**

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

	2017	2016
	€'000	€'000
Táillí agus Costais Chomhaltaí an Údarás	139	139
Tuarastail	5,178	4,540
Taisteal Intíre-Fostaithe	301	288
Taisteal Thar Lear-Fostaithe	32	15
Cíos, rátaí, solas, teas agus cothabháil oifige	402	390
Costais Ghinearálta Oifige	741	685
Suirbhéanna agus Seirbhísí Teicniúla	82	115
Fógraíocht agus Bolscaireacht	108	121
Táille Iníúchta	43	51
	<b>7,026</b>	<b>6,344</b>

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

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

Lúide Costais Riaracháin a bhaineann le Caiteachas ar Shócmhainní Dochta (Nóta 12)	815	775
	87	88
	2,402	2,536
	12	20
	114	190
	3,430	3,609
	(430)	(353)
	<b>3,000</b>	<b>3,256</b>

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

Forbairt Teanga  
 Costais Forbartha Pobail  
 Deontais Reáchtala do Chomharchumainn  
 Tionscadail Forbartha Pobail

Cuirtear an Deontas Oireachtais "Cláir Forbartha Reatha" (Vóta C.7) ar fáil ar an gcoinníoll daingean go n-úsáidtear é chun caiteachas ar fhobairt teanga, cultúir agus pobail amháin a mhaoiniú (féach Nóta 2 thuas).	1,399	1,357
	853	839
	1,798	1,546
	158	123
	<b>4,208</b>	<b>3,865</b>

**9. Administration Costs**

Údarás Members Fees and Expenses  
 Salaries  
 Domestic Travel-Employees  
 Foreign Travel-Employees  
 Rent, rates, light, heat and office maintenance  
 General Office Expenses  
 Surveys and Technical Services  
 Advertising and Publicity  
 Audit Fee

**12. Costais Riaracháin Chaipitlithe**

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

**11. Language, Culture and Community  
 Development**

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

**12. Administration Costs Capitalised**

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

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

Notes to the Financial Statements (continued)

**13. Drochfhiacha**

Díscríobhadh drochfhiacha de €46,067 sa bhliain 2017 (€156,452 sa bhliain 2016).

**14. Maoin, Gléasra agus Trealamh 2017**

	Maoin agus Áiseanna Eile	Oibreacha Caipitil Idir Lámha	Sócmhainní Dochta Eile	Iomlán	Cost
	Property and Other Facilities	Capital Work in Progress	Other Fixed Assets	Total	
	€'000	€'000	€'000	€'000	
<b>Costas</b>					
Ar 1 Eanáir	250,548	2,802	6,104	259,454	At 1 January
Breiseanna	70	6,342	107	6,520	Additions
Oibreacha críochnaithe le linn 2017	3,752	(3,752)	0	0	Work completed during 2017
Costas tógála Ionad Cultúrtha Theach an Phiarsaigh		(50)		(50)	Building cost of Ionad Cultúrtha Theach an Phiarsaigh
Diúscairtí	(4,182)	0		(4,182)	Disposals
<b>Ar 31 Nollaig 2017</b>	<b>250,189</b>	<b>5,342</b>	<b>6,211</b>	<b>261,742</b>	<b>At 31 December 2017</b>
<b>Dímheas</b>					<b>Depreciation</b>
Ar 1 Eanáir	168,766	0	5,801	174,567	At 1 January
Soláthar don bhliain	6,579	0	146	6,725	Charge for Year
Diúscairtí	(2,413)	0	0	(2,413)	Disposals
<b>Ar 31 Nollaig 2017</b>	<b>172,932</b>	<b>0</b>	<b>5,947</b>	<b>178,879</b>	<b>At 31 December 2017</b>
<b>Glanluach de réir na Leabhar</b>					<b>Net Book Value</b>
<b>Ar 31 Nollaig 2017</b>	<b>77,257</b>	<b>5,342</b>	<b>264</b>	<b>82,863</b>	<b>At 31 December 2017</b>
Ar 1 Eanáir 2017	81,782	2,802	303	84,887	At 1 January 2017
San áireamh i Maoin, Gléasra agus Trealamh tá:	€'000				€'000
Éadáil Maoine, Gleásra agus Tre- alaimh	6,089				6,089
Caiteachas Caipitlithe	430				430
	6,519				6,519

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

**14. Maoin, Gléasra agus Trealamh 2016**

	Maoin agus Áiseanna Eile	Oibreacha Caipitil Idir Lámha	Sócmhainní Dochta Eile	Iomlán	Cost
	Property and Other Facilities	Capital Work in Progress	Other Fixed Assets	Total	
	€'000	€'000	€'000	€'000	
<b>Costas</b>					
Ar 1 Eanáir	250,019	2,933	5,970	258,922	At 1 January
Breiseanna	39	8,891	163	9,093	Additions
Oibreacha críochnaithe le linn 2016	4,039	(4,039)	0	0	Work completed during 2016
Diúscairtí	(3,549)	0	(29)	(3,578)	Disposals
Costas tógála Ionad Chultúrtha Theach an Phiarsaigh		(4,983)		(4,983)	Building cost of Ionad Chultúrtha Theach an Phiarsaigh
<b>Ar 31 Nollaig 2016</b>	<b>250,548</b>	<b>2,802</b>	<b>6,104</b>	<b>259,454</b>	<b>At 31 December 2016</b>
<b>Dímheas</b>					<b>Depreciation</b>
Ar 1 Eanáir	163,627	0	5,712	169,339	At 1 January
Soláthar don bhliain	7,187	0	118	7,305	Charge for Year
Diúscairtí	(2,048)	0	(29)	(2,077)	Disposals
<b>Ar 31 Nollaig 2016</b>	<b>168,766</b>	<b>0</b>	<b>5,801</b>	<b>174,567</b>	<b>At 31 December 2016</b>
<b>Glanluach de réir na Leabhar</b>					<b>Net Book Value</b>
<b>Ar 31 Nollaig 2016</b>	<b>81,782</b>	<b>2,802</b>	<b>303</b>	<b>84,887</b>	<b>At 31 December 2016</b>
Ar 1 Eanáir 2016	86,392	2,933	258	89,583	At 1 January 2016

San áireamh i Maoin, Gléasra agus Trealamh tá:	€'000	Additions to Property, Plant and Equipment comprise:	€'000
Éadáil Maoine, Gleásra agus Trealamh	8,740	Property, Plant and Equipment Acquisition	8,740
Caiteachas Caipitlithe	353	Expenditure Capitalised	353
	9,093		9,093

I 2016 chríochnaigh Údarás na Gaeltachta, i bpáirtíocht leis An Roinn Cultúir, Oidhreachta agus Gaeltachta, Comhairle Chontae na Gaillimhe, Oifig na nOibreacha Poiblí agus Fáilte Éireann, tógáil Ionad Chultúrtha Teach an Phiarsaigh ag costas iomlán de €4.983 milliún. Bhí an costas maoinithe mar seo a leanas:-

	€'000		€'000
An Roinn Cultúir, Oidhreachta agus Gaeltachta	3,150	Department of Culture, Heritage and the Gaeltacht	3,150
Fáilte Éireann	750	Fáilte Éireann	750
	3,900		3,900
Údarás na Gaeltachta	1,083	Údarás na Gaeltachta	1,083
Total	€4,983	Total	€4,983

Is é an túdarás a bhí mar bhainisteoir togra ar an phas tógála den aonad, nuair a bhí sé críochnaithe tugadh ar láimh é do Oifig na nOibreacha Poiblí chun é a fheidhmíú, a bhainistiú agus a smachtú. Beidh teideal an suíomh i seilbh An Roinn Cultúir, Oidhreachta agus Gaeltachta nuair a bhéas an próiseas clárú críochnaithe.

In 2016 Údarás na Gaeltachta, in partnership with The Department of Culture, Heritage and The Gaeltacht, Galway County Council, The Office of Public Works, and Failte Eireann, completed the construction of Ionad Culturtha Theach an Phiarsaigh at a total cost of €4.983 million. The cost was funded as follows:

An túdarás acted as project manager of the construction phase of the facility, which on completion was handed over to the Office of Public Works to operate, manage and control. Title to the site will be held by the Department of Culture, Heritage and the Gaeltacht when the registration process is completed.

Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)

Notes to the Financial Statements (continued)

**15. Sócmhainní Dochta Inláimhsithe**

Níl aon infheistíochtaí i scaireanna lúaite ag Údarás na Gaeltachta.

**Costas**

Ar 1 Eanáir	20,289	20,433
Breiseanna	157	1,038
Diúscairtí	(1,937)	(1,182)
<b>Ar 31 Nollaig</b> [Tá liosta de na hinfheistíochtaí coiméadta ag costas i Sceideal 1 de na cuntais]	<b>18,509</b>	<b>20,289</b>

**Soláthar i gcomhair Athluachála**

Ar 1 Eanáir	8,868	9,181
Soláthar don bhliain	(1,003)	203
Diúscairtí	[846]	(516)
<b>Ar 31 Nollaig *</b>	<b>7,019</b>	<b>8,868</b>
<b>Glanluach de réir na Leabhar ar 31 Nollaig</b>	<b>11,490</b>	<b>11,421</b>
Ar 1 Eanáir	11,421	11,252

**16. Infháltas**

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

Cuntais Infhála agus Réamhíocaíochtaí	2,025	2,780	Accounts Receivable and Prepayments
Fochuideachtaí	11	3	Subsidiary Companies
Scéimeanna Fostaíochta agus Sóisialta	0	40	Employment and Social Schemes
	2,036	2,823	

**17. Iníocaíochtaí**

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

Creidiúnaithe agus Costais Fhabhráithe	2,704	3,520	Accounts Payable and Accruals
Fochuideachtaí	1	0	Subsidiary Companies
Scéimeanna Fostaíochta agus Sóisialta	130	0	Employment and Social Schemes
	2,835	3,520	

2017  
€'000

2016  
€'000

**15. Financial Fixed Assets**

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

**Cost**

At 1 January
Acquisitions
Disposals

**At 31 December** [Schedule 1 to the accounts lists investments held at cost]

**Provision for Revaluation**

At 1 January
Charge for year
Disposals

**At 31 December \***

**Net Book Value at 31 December**

At 1 January

\* The net provision is made up of a positive revaluation of €3,302,084 and a devaluation of €10,321,744

2017  
€'000

2016  
€'000

**16. Receivables**

*Amounts falling due within 1 year*

Accounts Receivable and Prepayments
Subsidiary Companies
Employment and Social Schemes

2017  
€'000

2016  
€'000

**17. Payables**

*Amounts falling due within 1 year*

Accounts Payable and Accruals
Subsidiary Companies
Employment and Social Schemes

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

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

**18. Cuntas Caipitil**

**Fuílreach ar 1 Eanáir**

**Aistriú ón gCuntas Oibriúcháin:**

Costas tógála Ionad Cultúrtha  
Theach an Phiarsaigh

Deontais Stáit a úsáideadh chun  
Caiteachas Caipitil a mhaoiniú

Aistriú ón gCuntas Oibríoch i leith  
caiteachas caipitil áirithe

Farasbarr /(Easnamh) ar Dhiúscairt  
Sócmhainní agus Infheistíochtaí

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

Deontas Caipitil ó Fáilte Éireann i  
leith Caiteachais ar Fhoirgneamh

Deontais ó Fhuinneamh Inmharrthana  
Éireann i leith Caitheachas ar thograí  
fuinneamh

Ciste Tús lomaíoch (faighte ó Fhion-  
traíocht Éireann)

Aistriú ó fháltais diúscairtí caipitil  
chun maoiniú a dhéanamh ar chúrsaí  
Teanga, Cultúir agus ar Fhorbairt  
Pobail.

Dímheas ar Shócmhainní Dochta

Soláthar i gcomhair Athluachála  
Infheistíochtaí

**Fuílreach ar 31 Nollaig**

	<b>2017</b> €'000	<b>2017</b> €'000	<b>2016</b> €'000	<b>2016</b> €'000	
<b>18. Capital Account</b>		<b>95,273</b>		<b>102,940</b>	<b>Balance at 1 January</b>
<b>Transfer from the Operating Account:</b>					
Building cost of Ionad Cultúrtha Theach an Phiarsaigh	(50)		(4,983)		
State Grants used to fund Capital Expenditure	4,000		4,195		
Transfer from Operating Account in respect of certain capital expenditure	107		35		
Surplus/(Deficit) on Disposals of Assets and Investments	(974)		(1,077)		
Capital Grant from the Department of Culture, Heritage and the Gaeltacht in respect of Expenditure on a Building	0		1,900		
Capital Grant from Fáilte Éireann in respect of Expenditure on a Building	750		0		
Grant from Sustainable Energy Ireland in respect of Expenditure on energy saving projects.	85		145		
Competitive Start Fund (received from Enterprise Ireland)	150		0		
Transfer from the proceeds of Capital disposals to fund Current Expenditure on Language, Culture and Community Development.	(375)		(375)		
	3,693		(160)		
	(6,725)		(7,304)		Depreciation on Fixed Assets
	1,003		(203)		Provision for Revaluation of Investments
	(2,029)			(7,667)	
	<b>93,245</b>			<b>95,273</b>	<b>Balance at 31 December</b>

**Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)****19. Gealltanais****Caipiteal**

€2 milliún an luach a bhí ar ghealltanais Caiteachais Caipitil ar aghaidh ar 31 Nollaig 2017.

**Deontais**

Meastar go raibh luach €14.5 milliún ar fócaíochtaí ar aghaidh is dócha a eascróidh ó Ghealltanais Deontais ar 31 Nollaig 2017.

**20. Dlíteanais Theagmhasacha**

Bhí roinnt cásanna dlí idir lámha ar an 31 Nollaig 2017 ina raibh na cintí deiridh éiginnte. Measann an tÚdarás nach mbeidh aon chostas i gceist i leith na gcásanna seo agus dá bhrí sin níl aon soláthar déanta d'aon chostais maidir leo sna ráitis airgeadais.

**21. Comhaltaí Boird - Nochtadh Idirbhearta**

I ngnáthchúrsaí gnó, féadann an tÚdarás deontais a fhaomhadh agus socruite 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 dtreoirínta 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 €186,830 in iomlán in 2017 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 seirbhísé dóibh. Chloígh na Comhaltaí sin agus an tÚdarás leis na treoirínta 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.

**22. Stádas Cánoch**

Forálann Alt 227 den Acht Comhdhlúite Cánochá, 1997 go bhfuil an tÚdarás síolmhaithe 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)****19. Commitments****Capital**

Forward commitments on Capital Expenditure at 31 December 2017 amounted to €2 million.

**Grants**

It is estimated that future payments likely to arise from Grant Commitments amounted to €14.5 million at 31 December 2017.

**20. Contingent Liabilities**

At 31st December 2017 there were a number of ongoing legal cases, whose ultimate outcomes were uncertain. An tÚdarás estimate that no cost will arise in respect of these cases and consequently have not made provision for any costs in this regard in these financial statements.

**21. 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 €186,830 were approved in 2017 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.

**22. Taxation Status**

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

**Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)****23. Scéim Pinsin****(a) Anailís ar Chostas Iomlán Pinsin a muirearaithe ar Chaiteachas**

Costas Seirbhise Reatha  
Ús ar Dhliteanas na Scéime Pinsin  
Ranníocaíochtaí ó Fhostaithe

	<b>2017</b> (€'000)	<b>2016</b> (€'000)
Costas Seirbhise Reatha	1,436	1,206
Ús ar Dhliteanas na Scéime Pinsin	2,040	2,305
Ranníocaíochtaí ó Fhostaithe	(235)	(232)
	<b>3,241</b>	<b>3,279</b>

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

Glan-Dliteanas Pinsin ag 1 Eanáir  
Costas Seirbhise Reatha  
Pinsin a íocadh i rith na bliana  
Athruithe sna buntuisintí  
Ús ar Dhliteanas na Scéime Pinsin  
Gnóthachain/(caillteanas) ó thaithí  
Glan-Dliteanas Pinsin ag 31 Nollaig

	(111,635)	(103,891)
Costas Seirbhise Reatha	(1,436)	(1,206)
Pinsin a íocadh i rith na bliana	4,115	4,111
Athruithe sna buntuisintí	0	8,101
Ús ar Dhliteanas na Scéime Pinsin	(2,040)	(2,305)
Gnóthachain/(caillteanas) ó thaithí	1,455	(243)
Glan-Dliteanas Pinsin ag 31 Nollaig	(109,501)	(111,635)

**(c) Maoiniú larchurtha do Phinsin**

Aithníonn Údarás na Gaeltachta na suimeanna seo mar shócmhainn atá comhfheagrach don dliteanas iarchurtha neamh-mhaoinithe do phinsin ar bhunús an tacair buntuisintí thíosluaithe agus roinnt teagmhas san am a chuaigh thart. I measc na dteagmhas sin tá an bunús reachtúil do bhunú na scéime aoisílántais, agus an polasaí agus cleachtas atá i bhfeidhm faoi láthair i dtaca le maoiniú pinsin seirbhise poiblí lena n-áirítear ranníocaíochtaí ó fhostaithe agus próiseas na meastachán bliantúil.

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

Aithnítear an Maoiniú larchurtha Glan do Phinsin sa Raitéas loncaim agus Caiteachais agus Cúlchistí loncaim Coiméadta mar seo a leanas:

Maoiniú infhaighte i leith chostas pinsin na bliana reatha

Deontas Stáit a úsáideadh chun Pinsinéirí a íoc

Ba í an tsócmhainn mhaoinithe iarchurtha do phinsin amhail ar 31 Nollaig 2017 ná €110 milliún (2016: €112 milliún).

**Notes to the Financial Statements (continued)****23. 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  
Changes in assumptions  
Interest on Pension Scheme Liabilities  
Experience 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 Statement of Income and Expenditure and Retained Revenue Reserves was as follows:

	<b>2017</b> (€'000)	<b>2016</b> (€'000)
Maoiniú infhaighte i leith chostas pinsin na bliana reatha	3,476	3,511
Deontas Stáit a úsáideadh chun Pinsinéirí a íoc	(4,155)	(4,111)
	<b>(679)</b>	<b>(600)</b>

The deferred funding asset for pensions as at 31 December 2017 amounted to €110 million (2016: €112 million).

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

**(d) Stair Oibleagáidí Sochar Sainithe**

	2017	2016	2015	
Oibleagáidí sochar sainithe (€'000)	109,501	111,635	103,891	Defined benefit obligations (€'000)
(Gnóthachain)/Caillteanais ó thaithí Dhliteanais na Scéime (€'000)	(1,455)	243	(2,108)	Experience (Gains)/Losses on Scheme Liabilities (€'000)
Céadatán de luach láithreach Dhliteanais na Scéime	(1.30%)	(.20%)	(-2.00%)	Percentage of the present value of Scheme Liabilities
Ba é an caillteanas carnach achtúireach a aithníodh sa Ráiteas Ioncaim Chuimsithigh ná €15,860,000				The cumulative actuarial loss recognised in the Statement of Comprehensive Income amounted to €15,860,000

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

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

Tá an luacháil a úsáidtear do nochtadh faisnéise FRS102 buaithe ar luacháil iomlán achtúireach ag 31 Nollaig 2016. Tá sé seo tugtha cothrom le dáta go 31 Nollaig 2017 ag achtúire cárliche neamhspléach chun riachtanais FRS 102 a thógáil san áireamh chun go bhféadfáil dliteanais na scéime ag 31 Nollaig 2017 a mheas.

Níl na sochair do bhaill na Scéime Aonair ag 31 Nollaig 2017 ábhartha agus níl siad san áireamh sna figiúirí actúireacha FRS 102 sna ráitis airgeadais seo.

Ba iad na príomhbhoinn tuisceana achtúireacha ná:

**Modh Luachála**

	2017
Ráta Lascaine	1.85%
Ráta Boilscithe	1.70%
Ráta Ardaithe Tuarastail	3.20%
Ráta Ardaithe Íocaíochtaí Pinsin	2.70%

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

	2017
Ball d'aois 65 (ionchas saoil reatha i mblianta)	22.7
Ball d'aois 45 (ionchas saoil ag aois 65 i mblianta)	24.9

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

**(d) History of Defined Benefit Obligations**

	2017	2016	2015	
Oibleagáidí sochar sainithe (€'000)	109,501	111,635	103,891	Defined benefit obligations (€'000)
(Gnóthachain)/Caillteanais ó thaithí Dhliteanais na Scéime (€'000)	(1,455)	243	(2,108)	Experience (Gains)/Losses on Scheme Liabilities (€'000)
Céadatán de luach láithreach Dhliteanais na Scéime	(1.30%)	(.20%)	(-2.00%)	Percentage of the present value of Scheme Liabilities
Ba é an caillteanas carnach achtúireach a aithníodh sa Ráiteas Ioncaim Chuimsithigh ná €15,860,000				The cumulative actuarial loss recognised in the Statement of Comprehensive Income amounted to €15,860,000

**(e) General Description of the Scheme**

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

The valuation used for FRS 102 disclosures has been based on a full actuarial valuation at 31 December 2016. This has been updated up to 31 December 2017 by an independent qualified actuary to take account of the requirements of FRS 102 in order to assess the scheme liabilities at 31 December 2017.

Benefits accruing to the Single Scheme members at 31 December 2017 are not considered material and have not been included in the actuarial calculated FRS 102 figures in these financial statements.

The principal actuarial assumptions were as follows:

	2016	Valuation Method
	1.85%	Discount Rate
	1.70%	Inflation Rate
	3.20%	Rate of Increase in Salaries
	2.70%	Rate of Increase in Pensions in Payment

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

	2016
Ball d'aois 65 (Current life expectancy in years)	22.5
Ball d'aois 45 (Life expectancy at age 65 in years)	24.8

**Nótaí a ghabhann leis na Ráitis Airgeadais (ar lean)****24. Luach Saothair****(a) Comhiomlánú Sochar Fostaithe**

Sochair ghearrhéarmacha foirne  
PRSI Fostóra  
Costais sochair scoir

2017	2016
(€'000)	(€'000)
5,446	4,830
547	485
3,241	3,279
<b>9,234</b>	<b>5,315</b>

Is é an meánlíon daoine buan a d'fhostaigh an tÚdarás sa bliaín airgeadais ná 85 (2016 - 80)

**Asbhaintí a Bhaineann le Pinsean**

I rith 2017 rinneadh asbhaintí €284,717 (2016 - €277,267) a bhain le pinsean ón bhfoireann agus íocadh an tsúim sin leis an Roinn Cultúir, Oidhreachta agus Gaeltachta.

**(b) Sochair Ghearrhéarmacha**

Pá Bunúsach

2017	2016
(€'000)	(€'000)
5,446	4,830
<b>5,446</b>	<b>4,830</b>

**(c) Sochair um Fhoirceannadh**

Ní raibh aon chaiteachas ag Údarás na Gaeltachta i leith sochair um fhoirceannadh in 2017.

**(d) Pearsanra Bainistíochta Bunriachtanach**

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

Tuarastal

2017	2016
€	€
483,580	464,886
<b>483,580</b>	<b>464,886</b>

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

**Notes to the Financial Statements (continued)****24. Remuneration****(a) Aggregate Employee Benefits**

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

The average number of permanent persons employed by an tÚdarás in the financial year was 85 (2016 - 80)

**Pension Related Deduction**

During 2017 €284,717 (2016 - €277,267) pension related deductions were deducted from staff and paid over to the Department of Culture, Heritage, and the Gaeltacht.

**(b) Short -Term Benefits**

Basic Pay

**(c) Termination Benefits**

Údarás na Gaeltachta had no expense in relation to termination benefits in 2017.

**(d) Key Management Personnel**

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

Salary

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

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

### (e) Tuarastal agus Sochair an Phríomhfheidhmeannaigh

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

	2017	2016	
	€	€	
Tuarastal PF (1/1 go 31/08/2017)*	84,133	126,200	CEO Salary (1/1 to 31/08/2017)*
Tuarastal PF (1/9 go 31/12/2017)*	42,894	0	CEO Salary (1/9 to 31/12/2017)*
	<b>127,027</b>	<b>126,200</b>	

\*Scoir an Príomhfheidhmeannach Stiofán Ó Cúlán ó obair ar 31 Lúnasa 2017. Ceapadh Micheál Ó hÉanaigh mar Phríomhfheidhmeannach le héifeacht ó 1 Meán Fómhair 2017.

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

### 25. Idirbhearta le Páirtithe Gaolmhara

I rith na bliana, bhí roinnt idirbheart ag an Údarás le páirtithe gaolmhara [focuvideachtaí agus comhchuideachtaí] agus tá achoimre de na sonraí anseo thíos.

Cíos a Fuarthas i leith Áitribh  
Deontais a Íocadh  
Conarthaí i gcomhair Seirbhísí a fuarthas

Focuvideachtaí <i>Subsidiaries</i>	2017	2016	
	€	€	
	122,625	71,891	Rents from Premises Received
	948,932	932,500	Grants Paid
	68,260	51,166	Contracts for Services Received

Cíos a Fuarthas i leith Áitribh  
Deontais a Íocadh  
Conarthaí i gcomhair Seirbhísí a fuarthas

Comhchuideachtaí <i>Associate Companies</i>	2017	2016	
	€	€	
	210,191	117,779	Rents from Premises Received
	30,000	5,711	Grants Paid
	0	0	Contracts for Services Received

### 26. Ceadú na Ráiteas Airgeadais

Cheadaigh Bord Údarás na Gaeltachta na ráitis airgeadais ar 16 Márta 2018.

## Notes to the Financial Statements (continued)

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

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

	2017	2016	
	€	€	
Tuarastal PF (1/1 go 31/08/2017)*	84,133	126,200	CEO Salary (1/1 to 31/08/2017)*
Tuarastal PF (1/9 go 31/12/2017)*	42,894	0	CEO Salary (1/9 to 31/12/2017)*
	<b>127,027</b>	<b>126,200</b>	

\*The Chief Executive Officer, Mr. Stiofán O Cúlán retired on 31 August 2017. Mr Micheál Ó hÉanaigh was appointed as Chief Executive Officer with effect from 1 September 2017.

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

### 25. 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.

### 26. Approval of the financial statements

The financial statements were approved by the Board of Údarás na Gaeltachta on 16 March 2018.

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

Ainm <i>Name</i>	Scaireanna/Shares Luach Ainmniúil/Nominal Value		
	Costas <i>Cost</i>	Gnáthscaireanna <i>Ordinary Shares</i>	Scaireanna Tosaíochta <i>Preference Shares</i>
	€	€	€
<b>Fochuideachtaí atá faoi úinéireacht an Údaráis</b> Subsidiary companies under Údarás ownership			
1. Muintearas Teo	3	3	----
2. Ealaín (na Gaeltachta) Teo	2,158,013	2,153,375	----
<b>Comhchuideachtaí ina bhfuil idir 20% agus 50% de na gnáthscaireanna ag an Údarás</b> Associate companies in which An tÚdarás has between 20% and 50% of ordinary shares			
3. Eo Teo	31,744	31,744	----
4. Aerphort Idirnáisiúnta Dhún na nGall Teo	622,172	248,605	----
5. Chillchiaráin Éisc Teo	25,395	25,395	----
6. Maoiniú Mara Teo	1,600,000	294,000	1,306,000
7. Studio Solas Teo	600,000	200,000	400,000
8. Bradán Beo Teo	699,964	225,000	450,000
9. Westire Technology Ltd	250,000	60	----
<b>Cuideachtaí ina bhfuil níos lú ná 20% de na gnáthscaireanna ag an Údarás</b> Companies in which An tÚdarás has less than 20% of ordinary shares			
10. Kerry Airport plc	31,743	20,155	----
11. Galf Corca Dhuibhne CPT	200,001	21,105	200,000
12. Cón agus Abhlanna Éireannach Teo	250,000	50,000	200,000
13. Cambus Teo	720,000	213,284	370,000
14. Proxy Biomedical Ltd	250,003	1	250,000
15. Mara Beo Teo	63,487	63,487	----
16. G Croí Teo	50,000	280	----
17. Forbairt Eolaíocht Teo	97,500	8	60,000
18. Sláinte Eol Teo	50,000	11	----
19. Docdaingean Teo	50,000	210	----
20. Fiontar Bia Chonamara Teo	50,000	284	
<b>Infheistíocht nach gnáthscaireanna iad</b> Non-equity investments	10,708,589		10,555,752
<b>An Costas Iomlán/Total Cost</b>	<b>18,508,614</b>		

## SCEIDEAL 1 (ar lean)

Is le Údarás na Gaeltachta 100% de na scaireanna i Muintearas Teo agus Ealaín na Gaeltachta Teo. Is eagraíocht oideachasúil agus traenála pobail é Muintearas Teo, atá maoinithe chun oideachas, teanga agus cláir forbartha óige agus pobail a chur ar fáil sna Gaeltachtaí. Is comhfiontar idir Údarás na Gaeltachta agus an Comhairle Ealaíona é Ealaín na Gaeltachta Teo. Cuireann sé chun cinn forbairt na n-ealaín traidisiúnta agus comhaimseartha sa Ghaeltacht. Tá an infheistíocht san fochuideachta iompartha ag luach cóir. Leis seo tá achoimre de na Ráitis loncam agus Caiteachas agus Ráitis Staid Airgeadais na n-aonán seo.

## SCHEDULE 1 (Continued)

Údarás Na Gaeltachta owns 100% of the shares in Muintearas Teo and Ealaín na Gaeltachta Teo. Muintearas Teo is a community training and educational organisation funded to deliver educational, language, youth and community development programmes throughout the Gaeltacht. Ealaín na Gaeltachta Teo is a joint venture between Údarás na Gaeltachta and the Arts Council. It promotes the development of the contemporary and traditional arts in the Gaeltacht. The investment in each subsidiary is carried at fair value. A summary of the Statement of Income and Expenditure and the Statement of Financial Position of these entities is set out below.

### Maintearas Teo

	2017 €'000	2016 €'000	<b>Maintearas Teo</b>
<b>Cuntas Brabús agus Caillteanais</b>			<b>Profit and Loss Account</b>
Ioncam	2,251	2,122	Income
Caiteachas	2,361	2,107	Expenditure
Farasbarr/(Easnamh)	(110)	15	Surplus/(Deficit)
<b>Clár Comhardaithe</b>			<b>Balance Sheet</b>
Sócmhainní Dochta	81	120	Fixed Assets
Sócmhainní Reatha	343	336	Current Assets
	424	456	
Dliteannais Reatha	644	521	Current Liabilities
Dliteannais Fád Téarmach	51	92	Long Term Liabilities
	695	613	
<b>Sócmhainní Glana</b>	<b>(271)</b>	<b>(157)</b>	<b>Net Assets</b>

### Ealaín na Gaeltachta Teo

	2017 €'000	2016 €'000	<b>Ealaín na Gaeltachta Teo</b>
<b>Cuntas Brabús agus Caillteanais</b>			<b>Profit and Loss Account</b>
Ioncam	808	706	Income
Caiteachas	808	706	Expenditure
Farasbarr/(Easnamh)	0	0	Surplus/(Deficit)
<b>Clár Comhardaithe</b>			<b>Balance Sheet</b>
Sócmhainní Dochta	0	0	Fixed Assets
Sócmhainní Reatha	385	406	Current Assets
	385	406	
Dliteannais Reatha	357	378	Current Liabilities
Dliteannais Fád Téarmach	0	0	Long Term Liabilities
	357	378	
<b>Sócmhainní Glana</b>	<b>28</b>	<b>28</b>	<b>Net Assets</b>

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