



Tuarascáil Bhliantúil agus Cuntais Annual Report and Accounts **2015**

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Tuarascáil Bhliantúil 2015

Don Aire Ealaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithé agus Gaeltachta. De réir Ailt 18 agus 19 den Acht um Údarás na Gaeltachta, 1979, tá an tuarascáil agus na ráitis airgeadais don bhliain 2015 á dtíolacadh ag Údarás na Gaeltachta.

Annual Report 2015

To the Minister for Arts, Heritage, Regional, Rural and Gaeltacht Affairs. In accordance with Sections 18 and 19 of the Údarás na Gaeltachta Act, 1979, the report and financial statements for the year 2015 are being presented by Údarás na Gaeltachta.



An Ghaeltacht
The Gaeltacht

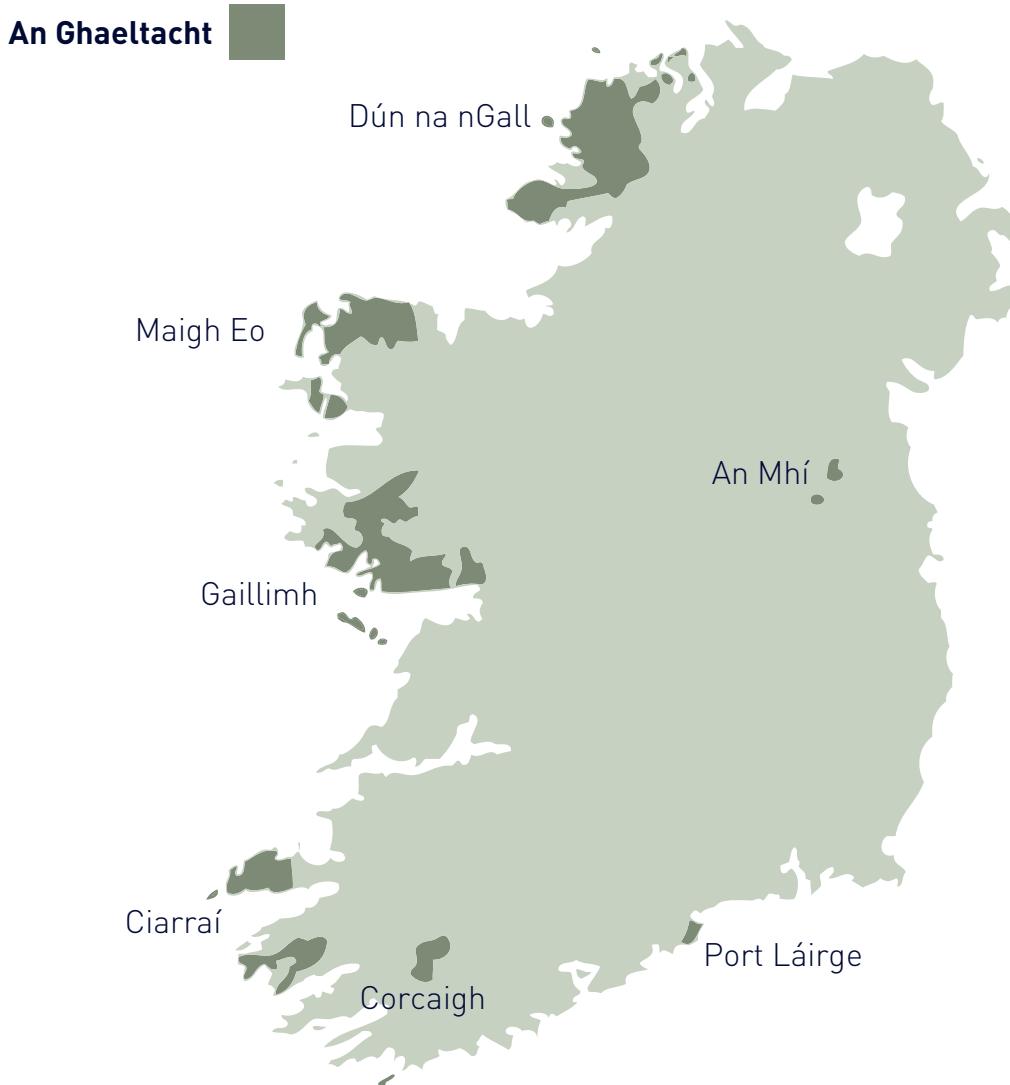


An Ghaeltacht

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

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

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



The Gaeltacht

The Gaeltacht covers extensive parts of counties Donegal, Mayo, Galway and Kerry and small parts of counties Waterford, Cork and Meath. Although all of the Gaeltacht population speak English, these are the only parts of Ireland where Irish is still spoken as a community language. The Gaeltacht areas are defined by Government orders and every successive government has recognised the need for specific measures, structures and funding to ensure the maintenance of these communities.

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

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



Struchtúr Bainistíochta/Management Structure



Údarás na Gaeltachta

Is é Údarás na Gaeltachta, a bunaíodh in 1980, an t-údarás forbartha réigiúnach atá maoinithe ag an Rialtas chun forbairt theangeolaíoch, chultúrtha, shóisialta, fhisiciúil agus gheilleagrach na Gaeltachta a chur chun cinn. Is é neartú agus buanú na Gaeilge mar phríomhtheanga pobail na Gaeltachta, le cois í a thabhairt mar oidhreacht don chéad ghlúin eile, an bunchuspóir atá le polasaí Údarás na Gaeltachta. Déanann an tÚdarás gach iarracht an cuspóir sin a bhaint amach trí fhorbairt fiontraíochta agus tionscnaimh chruthaithe fostáiochta a chothú agus a mhaoiniú, chomh maith le tacáiocht a thabhairt d'imeachtaí straitéiseacha teangabhunaithe, pobail agus cultúrtha.

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



Údarás na Gaeltachta

Established in 1980, Údarás na Gaeltachta is the regional development authority funded by the Government to promote the linguistic, cultural, social, physical and economic development of the Gaeltacht. The overall objective of Údarás na Gaeltachta is to ensure that Irish remains the main communal language of the Gaeltacht and is passed on to future generations. The authority endeavours to achieve that objective by funding and fostering a wide range of enterprise development and job creation initiatives and by supporting strategic language, cultural and community based activities.

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



Aindrias Ó Muineacháin



Séamus Mac Gearailt



Siobhán Seoighe

Bord an Údaráis

Tá 12 chomhalta, an cathaoirleach san áireamh, ar Bhord Údarás na Gaeltachta. Ceapann an tAire Ealaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithe agus Gaeltachta na comhaltaí boird ar feadh tréimhse nach faide ná cúig bliana, cúigear díobh ar ainmniúchán ó chomhairl contae as contaetha ina bhfuil Gaeltacht iontu. Tá Bord Údarás na Gaeltachta freagrach as straitéis agus polasaithe ginearálta Údarás na Gaeltachta. Ceadaíonn an Bord infheistíochtaí, scéimeanna tacáiochta, agus ceannachán nó díolachán maoine a dhéanann an eagraíocht ar mhaith le forbairt fiontair agus cruthú fostaiochta, cur chun cinn na Gaeilge agus an chultúir Ghaelaigh, chomh maith le forbairt phobail na Gaeltachta.

Comhaltaí an Údaráis in 2015:

Bhí 9 gcruiinniú Boird san iomlán ann in 2015. Seo a leanas an tinreamh:

An Cathaoirleach

Anna Ní Ghallachair	9
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Gnáthchomhaltaí

Daithí Alcorn	8
Ian Mac Aindriú	8
Séamus Mac Gearailt	8
Fiachra Ó Céilleachair	9
Dairíona Nic Con lomaire	6
Pádraig Ó hAinifín	9
Seosamh Ó Laoi	9
Eunan Mac Cuinneagáin	9
Seán Ó Cuireáin	9
Aindrias Ó Muineacháin	6
Siobhán Seoighe	5

(Nóta 1)
(Nóta 2)

Nóta 1: I mbun oifige ó 10 Feabhra 2015, tréimhse le 8 chruinniú.

Nóta 2: I mbun oifige ó 22 Meitheamh 2015, tréimhse le 5 chruinniú.

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

An Coiste Meastóireachta

Is coiste reachtíil é seo a dhéanann meastóireacht ar thionscadail mhóra agus a chuireann moltaí chuig an mBord. Bhí dhá chruinniú ag an gcoiste seo le linn 2015. Ar an gcoiste sin ó achtáodh Acht na Gaeltachta 2012, bíonn an Cathaoirleach, comhalta boird agus an Príomhfheidhmeannach mar aon le hionadaí an ceann ón Roinn Ealaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithe agus Gaeltachta, ón nGníomháireacht Forbartha Tionscail (Éire) agus ó Fhiontraíocht Éireann.

The Board of An tÚdarás

The Board of An tÚdarás is made up of 12 members, chairperson included. The Minister for Arts, Heritage, Regional Rural and Gaeltacht Affairs appoints the board members for a period not exceeding five years, five of whom are nominated by county councils from counties which include Gaeltacht areas. The Board of Údarás na Gaeltachta is responsible for the broad strategies and policies of Údarás na Gaeltachta. The Board approves investments, support schemes and the purchase and sale of assets undertaken by the authority for the purposes of enterprise development and employment creation, the promotion of the Irish language and culture, and the development of Gaeltacht communities.

Members of An tÚdarás in 2015:

There was a total of 9 Board meetings in 2015. The following was the attendance:

Chairperson

Anna Ní Ghallachair	9
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Ordinary Members

Daithí Alcorn	8
Ian Mac Aindriú	8
Séamus Mac Gearailt	8
Fiachra Ó Céilleachair	9
Dairíona Nic Con lomaire	6
Pádraig Ó hAinifín	9
Seosamh Ó Laoi	9
Eunan Mac Cuinneagáin	9
Seán Ó Cuireáin	9
Aindrias Ó Muineacháin	6
Siobhán Seoighe	5

Note 1: In office from 10 February 2015, a period with 8 meetings.

Note 2: In office from 22 June 2015, a period with 5 meetings.

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

Evaluation Committee

This is a statutory committee which evaluates largescale projects and makes recommendations to the Board. Two meetings of this committee were held in 2015. Since the enactment of the Gaeltacht Act 2012, membership comprises the Chairperson, one board member and the Chief Executive as well as one representative each from the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs, from IDA (Ireland) and from Enterprise Ireland.

An Coiste Iniúchóireachta agus Riosca

De réir an Chóid Chleachtais um Rialachas Comhlachtaí Stáit, tá Coiste Iniúchóireachta agus Riosca ag Údarás na Gaeltachta. Scrúdaíonn an coiste seo ráitis airgeadais, cúrsaí rialachais 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 bháill an choiste Iniúchóireachta agus Riosca a bhí ag feidhmiú in 2015:

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

Audit and Risk Committee

In accordance with the Code of Practice for the Governance of State Bodies, Údarás na Gaeltachta has an Audit and Risk Committee. This committee examines financial statements, corporate governance and risk management matters, reports from the Internal Audit function and from the Comptroller and Auditor General, and other work carried out in relation to the organisation and its subsidiary companies. The members of the 2015 Audit and Risk Committee were as follows:

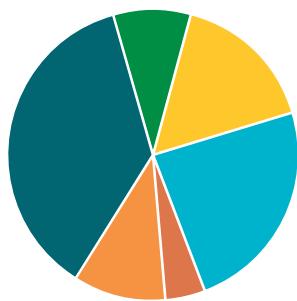
Ian Mac Aindriú, Chairperson
Eunan Mac Cuinneagáin
Anna Ní Ghallachair
Séamus Mac Gearailt
Riobard Ó Cathasaigh (external member)

Forbhreatnú/Overview

Údarás na Gaeltachta	2011	2012	2013	2014	2015
Glansócmhainní Dochta/Net Fixed Assets (€'000)	108,146	101,949	97,385	92,231	89,583
Glansócmhainní Reatha/Net Current Assets (€'000)	(2,745)	(691)	(904)	1,695	1,854
Foireann/Staff	95	86	82	79	79
Tuarastail agus Pá/Salaries and Pay (€'000)	6,647	6,038	5,675	5,394	5,177
FOCHUIDEACHTAÍ AGUS COMHCHUIDEACHTAÍ SUBSIDIARY AND ASSOCIATE INDUSTRIES					
Infheistíochtaí an Údaráis sa Scairchaipiteal Údarás Investment in Share Capital (€'000)	870	1,572	552	753	445
Deontais a Ceadaíodh/Grants Approved (€'000)	2,829	2,050	3,416	3,502	2,448
Deontais a Íocadh/Grants Paid (€'000)	2,598	1,703	929	1,743	924
TIONSCAIL ENTERPRISES					
Deontais a Ceadaíodh/Grants Approved (€'000)	4,372	5,086	6,951	4,965	8,323
Deontais a Íocadh/Grants Paid (€'000)	4,992	4,744	3,189	2,971	2,624
OIDEACHAS AGUS OILIÚINT GHINEARÁLTA EDUCATION AND GENERAL TRAINING					
Deontais a Ceadaíodh/Grants Approved (€'000)	445	530	962	678	1,025
Deontais a Íocadh/Grants Paid (€'000)	1,571	667	818	1,082	1,132
FOSTAÍOCHT I DTIONSCADAIL A FUAIR CÚNAMH EMPLOYMENT IN ASSISTED BUSINESSES					
Fostaíocht Choibhéiseach Lánaimseartha Full-time Equivalent Employment	6,970	6,933	6,969	7,053	7,268
Fostaíocht Shéasúrach agus Pháirtaimseartha Eile Other Seasonal and Part-time Employment	872	979	891	860	734
FOIRGNIMH BUILDINGS					
Caiteachas ar Fhoirgnimh Expenditure on Buildings (€'000)	2,260	1,809	2,341	3,901	4,122
AIRGEAD A FUARTHAS ÓN STÁT EXCHEQUER FUNDING					
Caiteachas Reatha/Current Expenditure (€'000)	10,300	9,871	9,009	8,798	8,798
Tionscnaíocht Chultúrtha agus Pobail Cultural and Community Promotion (€'000)	3,300	3,273	3,400	3,000	3,000
Deontais do Thionscail agus Caiteachas Caipitil Grants to Industry and Capital Expenditure (€'000)	6,000	5,938	6,000	5,687	6,687

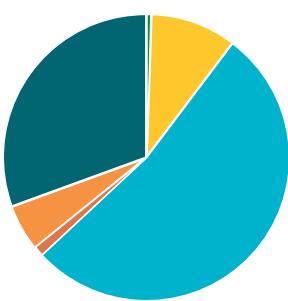
Forbhreatnú/Overview

Fostaíocht de réir Earnála Employment by sector



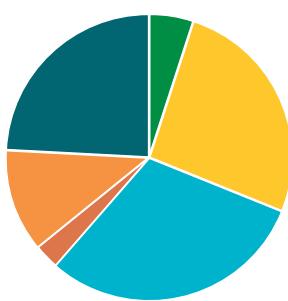
Acmhainní Nadúrtha	643
Bia	1170
Déantúsaíocht	1729
Éadach/Teicstíl	315
Innealtóireacht	761
Seirbhísí	2650
Iomlán/Total	7268

Deontais a ceadaíodh in 2015 de réir earnála Grants approved in 2015 by sector



Acmhainní Nadúrtha	83,942
Bia	1,030,910
Déantúsaíocht	5,679,049
Éadach/Teicstíl	136,499
Innealtóireacht	576,538
Seirbhísí	3,264,620
Iomlán/Total	10,771,558
*Oideachas & Oiliúint	1,025,000
Iomlán/Total	11,796,558

Méaduithe fostáiochta in 2015 de réir earnála Increases in employment in 2015 by sector



Acmhainní Nádúrtha	28
Bia	138
Déantúsaíocht	162
Éadach/Teicstíl	15
Innealtóireacht	62
Seirbhísí	128
Iomlán/Total	533

GLUAIS/GLOSSARY

Acmhainní Nádúrtha / Natural Resources

Bia / Food

Déantúsaíocht / Manufacturing

Éadach/Teicstíl / Clothing/Textiles

Innealtóireacht / Engineering

Seirbhísí / Services

Oideachas & Oiliúint / Education & Training

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

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

Foinsí Fáis na Fostaíochta 2011 – 2015

Sources of Employment Growth 2011– 2015

Bláin	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
2011	6,970	531 (73%)	203 (27%)	734 (100%)
2012	6,933	541 (78%)	148 (22%)	689 (100%)
2013	6,969	459 (75%)	152 (25%)	611 (100%)
2014	7,053	530 (76%)	177 (24%)	737 (100%)
2015	7,268	437 (82%)	96 (18%)	533 (100%)

Ráiteas an Chathaoirligh

Chairperson's statement



Ráiteas an Chathaoirligh

Is é misean Údarás na Gaeltachta ná pobal agus geilleagar fuinniúil, rathúil, inbhuanaithe Gaeltachta a fhorbairt agus, tríd sin, an Ghaeilge mar phríomhtheanga pobail na Gaeltachta a neartú agus a bhuanú. In 2015, bhí gníomhaíochtaí na heagraíochtaí i dtaca le cur chun cinn na Gaeilge dírithe ar chur i bhfeidhm an phróisis pleánala teanga mar atá leagtha amach in Acht na Gaeltachta, 2012.

Fógraíodh naoi gcinn eile de Limistéir Pleanála Teanga (LPT) le linn na bliana. Roghnaíodh ceithre Cheanneagrafacht le dul i mbun oibre i gceithre cinn de na LPT sin agus bhí measúnú idir lámha ar na hiarratais a fuarthas ó eagraíochtaí le pleannanna teanga a ullmhú sna cúig LPT eile ag deireadh 2015. Fágann sé sin aoníos go mbeidh 18 gCeanneagraíochta i mbun oibre ag ullmhú pleannanna teanga in 2016.

Thug an Roinn Oideachais agus Scileanna faoi phróiseas athbhreithnithe ar an soláthar oideachais i scoileanna Gaeltachta i rith na bliana. Bhí ról lárnoch ag an Údarás san obair seo. Lena chois sin, d'eagraigh an Roinn Ealaón, Oidhreachta agus Gaeltachta próiseas comhairliúcháin faoin *Straitéis 20 Bláin don Ghaeilge 2010-2030* ag deireadh na bliana le súil siar a chaitheamh ar an méid atá déanta chomh maith le breathnú chun tosaigh ar an tréimhse cúig bliana amach romhainn. Tá súil ag an Údarás go leagfar síos tosaíochtaí praiticiúla, réalaíocha,

intomhaiste don tréimhse cúig bliana ó 2016 ar aghaidh de thoradh an chomhairliúcháin agus na díospóireachta.

Ó thosaigh cur i bhfeidhm an phróisis phleanála teanga sa Ghaeltacht, is léir go bhfuil na pobail ag tabhairt faoin obair go fonnmar, dúthrachtach agus iad i gcompháirtíocht leis an Stát chun dul i gneileac le dúshlán na Gaeilge ina gceantar. Tá bunús maith oibre leagtha síos ach tá an tréimhse cúig bliana atá romhainn critiúil má tá toradh le bheith ar an méid atá curtha i gcrích go dtí seo. Beidh gá le straitéis chomhordaithe shoiléir, chomh maith le hacmhainní cuí, chun tógál ar an bhunsraith atá leagtha síos go dáta agus le cinntíú go mbeidh rath ar an obair. Is cur chuige chomhtháite a bheidh i gceist leis na pleannanna teanga, áit a mbeidh an Ghaeilge fite fuaite i ngach réimse de shaol an phobail: sa saol sóisialta, i saol eacnamaíoch na gceantar, agus sa chóras oideachais. Tá pobal láidir inmharthana riachtanach má tá rath le bheith ar an Ghaeltacht mar phobal teanga faoi leith.

Dul chun cinn i gcúrsaí fostáiochta in 2015

Cruthaíodh 533 post nua lánaimseartha i gcliantchomhlachtaí an Údarás in 2015, rud a chiallaigh go raibh 7,869 post i gcomhlachtaí a fuair tacáiocht ón Údarás ag deireadh na bliana. Bhí glanmhéadú suntasach de 215 post lánaimseartha i gceist, an glanmhéadú is airde ó bhí 2005 ann.

Chairperson's Statement

The mission of Údarás na Gaeltachta 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. During 2015, the organisation's activities in relation to its Irish language remit were concentrated on the implementation of the language planning process as set out in the Gaeltacht Act 2012.

Nine new Language Planning Areas (LPAs) were announced during the year. Four lead organisations were selected to undertake work in four of the LPAs and applications received from organisations interested in preparing language plans in the remaining five LPAs were being assessed at the end of the year. Consequently, a total of 18 lead organisations will be working on the preparation of language plans in 2016.

The Department of Education and Skills undertook a review of education provision in Gaeltacht schools during the year. An tÚdarás has played a central role in this work. In addition, The Department of Arts, Heritage and the Gaeltacht organised a public consultation process to review the *20-Year Strategy for the Irish Language 2010-2030* and its implementation over the next five years. An tÚdarás expects that practical, realistic and measurable

priorities for the next 5-year period will emerge from the consultation process.

Since the implementation of the language planning process began in the Gaeltacht, it is clear that communities have embraced the exercise with enthusiasm and are working diligently in partnership with the State in an effort to address the challenges of maintaining and increasing use of the Irish language. An important foundation has been laid down, but the next five-year period is critical if work carried out thus far is to bear fruit. A clear, coordinated strategy, in addition to the provision of adequate resources, is required to build upon this foundation and to ensure success. An integrated approach should be adopted in the language plans, where the Irish language pervades all aspects of life in the community: social, economic and educational. A strong, sustainable community is necessary if the Gaeltacht is to survive as a distinct language community in the future.

Developments in employment creation in 2015

Údarás na Gaeltachta client companies created 533 full-time equivalent jobs in 2015, meaning there were 7,869 jobs in Údarás supported companies at year end. There was a net gain of 215 jobs, the highest since 2005. This strong net job creation performance was achieved as

Tharla an glanmhéadú ard de bharr cliantchomhlachtaí a bheith ag forbairt agus ag cur leis an fhostaíocht, comhlachtaí nuabhusaithe ag teacht chun cinn agus an lín an-íseal post a cailleadh le linn na bliana. Bhí an fás san fhostaíocht le feiceáil den chuid is mó i gcomhlachtaí atá ag easpórtáil agus taispeánann seo go bhfuil ag éirí le straitéis an Údarás tacú le comhlachtaí Gaeltachta agus iad ag díriú ar easpórtáil.

Dhírigh an tÚdarás go leor dá acmhainní ar Ghaeltacht Dhún na nGall le breis agus bliain anuas de bharr an lín ard post a cailleadh sa cheantar in 2014. Tá áthas orainn a fheiceáil go bhfuil borradh tagtha faoi chúrsaí gnó sa cheantar de thoradh na hoibre sin.

Ag teacht leis na hiarrachtaí atá ar siúl ag an Rialtas maidir le dlús a chur le fostaíocht sna réigiún agus mar atá leagtha amach aige ina Phlean Gníomhaíochta um

Fhostaíocht, is ábhar dóchais é an lín gnóthaí nua a bunaíodh ar fud na Gaeltachta in 2015. Bunaíodh 30 gnó nua agus ag deireadh na bliana bhí os cionn 60 duine fostaithe sna fointair sin. Tá sé soiléir don Údarás go bhfuil deiseanna ann le tograí nua a mhealladh agus tá sé tábhachtach go leanfar leis na hiarrachtaí le hinfheistíocht sheachtrach agus intíre a mhealladh le fostaíocht a chruthú. Tá forbairt ar infraestructúr fisiceach agus gnó agus ar sholáthar seirbhísí iomaíocha leathanbhanáda lárnach i gcúin cinn na n-iarrachtaí sin.

Fócas do 2016

De thairbhe síorghrais agus seasmhacht ár gcliantchomhlachtaí, tá téarnamh suntasach le feiceáil anois sa Ghaeltacht. Ba mheasa an ghéarchéim eacnamaíoch sa Ghaeltacht de bharr go bhfuil sí lonnaithe den chuid is mó i gceantair atá scoite amach. Creideann



a result of client companies expanding and increasing their employment levels, an increase in the number of start-ups, and fewer job losses throughout the year. Growth in employment was seen mostly in companies engaged in exporting, an indication that Údarás' strategy of encouraging Gaeltacht companies to focus on exports is succeeding.

An tÚdarás has focused much of its resources on the Donegal Gaeltacht due to the large number of jobs lost in the region in 2014. We are satisfied to see that our efforts are resulting in new economic growth in the area.

In line with the Government's increased efforts to stimulate job growth in the regions, as outlined in its Action Plan for Jobs, the number of new start-ups established in 2015 throughout the Gaeltacht constituted

grounds for optimism. A total of 30 new businesses were established in the Gaeltacht last year, employing more than 60 people at year end. It is clear to An tÚdarás that there are opportunities to attract new projects and it is important that efforts are continued to attract external and domestic investment to create employment. Further development of local and business infrastructure and the provision of competitive broadband is central to achieving these objectives.

Outlook for 2016

Gaeltacht areas, by virtue of their location, have suffered more than others during the economic crisis. Notwithstanding this, we are now seeing a significant recovery, thanks to the hard work and resilience of our client companies. This recovery strengthens Údarás'

an tÚdarás go láidir, in ainneoin na constaice seo, gur féidir níos mó fostáochta a chruthú sa Ghaeltacht ach an tacaíocht chuí a bheith ar fáil.

Is dúshlán don eagraíocht é tógáil ar rath ár gcuid cliant agus síriú ar fhás earnálacha ina bhfuil poiténseal faoi leith, ar nós acmhainní nádúrtha, eolaíochtaí beatha, innealtóireacht, seirbhísí trádála idirnáisiúnta agus turasóireacht. Trí leanúint lenár gcur chuipe comhoibríoch i gcothú fiontraíochta sna réigiún ar fad, is féidir linn tuilleadh post a chruthú sna blianta beaga amach romhainn.

Cuirfear na chéad phleananna teanga faoi bhráid an Aire Ealaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaith agus Gaeltachta le faomhadh le linn 2016 agus fáiltíonn an tÚdarás roimh an dúshlán nua a bhainfidh le cur i bhfeidhm na bpleananna sin sna seacht mbliana amach romhainn. Cuirfear tacaíocht ar fáil le cuidiú leis na Limistéir a bhfuil túis le cur le próiseas foirmeálta pleánala teanga iontu go fóill agus leis na Bailte Seirbhise Gaeltachta, ar mhaith lena n-ullmhú don obair.

Buiochas

Ba mhaith liom buiochas a ghlaicadh le comhaltaí Bhord Údarás na Gaeltachta as a ndúthracht, a gcomhoibriú agus a gcuid tacaíochta i rith na bliana. Ceapadh Aindrias Ó Muineacháin as Gaeltacht Mhúscraí agus Siobhán

conviction that Gaeltacht enterprises, although predominantly located in rural areas, can and will grow more jobs, given the right support.

The challenge for An tÚdarás is to build on our clients' success and target growth in key sectors with potential such as natural resources, life sciences, engineering, internationally traded services and tourism. By continuing our collaborative approach to fostering enterprise across the regions, we can deliver additional jobs over the coming years.

It is expected that the first set of language plans will be submitted to the Minister for Arts, Heritage, Regional, Rural and Gaeltacht Affairs for approval during 2016 and an tÚdarás welcomes the challenge of working with the lead organisations to implement these plans over the period of the next seven years. An tÚdarás will continue its work in supporting the Language Planning Areas which have begun the formal language planning process, along with the Gaeltacht Service Towns.

Acknowledgements

I would like to thank my fellow members of the Board of Údarás na Gaeltachta for their continuous commitment, co-operation and support during the year. Aindrias Ó Muineacháin from the Múscraí Gaeltacht and Siobhán Seoighe from the Ráth Chairn Gaeltacht were appointed to the Board in February and June respectively. I extend

Seoighe as Gaeltacht Ráth Chairn i mí Feabhra agus mí an Mheithimh faoi seach. Cuirim fáilte rompu agus guím gach rath orthu sa chúram tábhachtach atá curtha orthu. Tá mé faoi chomaoin ag foireann an Údarás chomh maith as a dtiomantas don obair dhúshlánach a bhaineann le forbairt chomhtháite na Gaeltachta.

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



Anna Ní Ghallachair

Cathaoirleach

to them a warm welcome and wish them well in the important work with which they have been entrusted. My heartfelt thanks are also due to the staff of Údarás for their commitment to the challenging work associated with the integrated development of the Gaeltacht.

Finally, I wish to acknowledge the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs, IDA Ireland, Enterprise Ireland, Bord Bia and Bord Lascaigh Mhara, SOLAS and the Department of Social Protection for their support in implementing our enterprise development programme.



Anna Ní Ghallachair

Chairperson

Athbhreithniú ar 2015: Forbairt Fiontraíochta

Review of 2015: Enterprise Development



Forbairt Fiontraíochta

Tá sé de chúram ar Údarás na Gaeltachta geilleagar na Gaeltachta agus an fhostaíocht a spreagadh trí ghnóthaí nua agus gnóthaí atá ann cheana a chothú, infreastruchtúr nua-aimseartha gnó a fhorbairt agus réimse scileanna phobal na Gaeltachta a threisiú.

Léiríonn bonn cliantchomhlachaí an Údarás an réimse leathan gníomhaíochtaí/earnálacha ina bhfeidhmíonn na comhlachtaí. Tá fócas breise á chur le blianta beaga anuas ar roinnt earnálacha ar leith a fhorbairt, lena n-áirítear acmhainní nádúrtha agus mara, na heolaíochtaí beatha, teicneolaíochta faisnéise agus cumarsáide, turasóireacht, tionscnáimh theangabhunaithe, déantúsaíocht nideoige, innealtóireacht, bia agus tráchttearraí eile ardluacha a thrádáiltear go hidirnáisiúnta.

Cruthaíodh 533 post nua lánimseartha i gcliantchomhlachaí an Údarás in 2015. Bhí glanmhéadú suntasach de 215 post lánimseartha i gceist, an glanmhéadú is airde ó bhí 2005 ann. Bhí 7,869 post i gcomhlachtaí a fuair tacáíocht ón Údarás ag deireadh na bliana, is é sin 7,268 post lánimseartha agus 601 post páirtaimseartha. Bhí titim shuntasach ar an lín post a cailleadh, íslíú de 50% ar an méid a cailleadh in 2014, agus an ráta caillteanais post is lú riamh.

Tharla an fás san fhostaíocht den chuid is mó i gcomhlachtaí i nGaeltachtaí Dhún na nGall agus na Gaillimhe in 2015. Tá an bonn fostaíochta i gcomhlachtaí Gaeltachtaanois ag leibhéal seasmhach, tá siad níos iomaíche agus tá lín níos airde díobh dirithe ar easpórtáil. Tháinig ardú ar an leibhéal fostaíochta i gcomhlachtaí a bhí ag feidhmiú sna hearnálacha cógaisíochta, feistí Leighis, bia agus déantúsaíochtnideoige le linn na bliana. Tharla laghduithe poist den chuid is mó i bhfiontair atá ag feidhmiú sna hearnálacha seirbhísí agus déantúsaíochta traidsíúnta.

Os Cionn 580 Post Nua Ceadaithe don Ghaeltacht in 2015

Le linn 2015 cheadaigh Údarás na Gaeltachta lín tográí nua ina gruthófar 586 post agus ina ndéanfar infheistíocht iomlán mheasta de €57 milliún de réir mar a dhéantar forbairt ar na tográí sin sna cúpla bliain amach romhainn. Ag cur san áireamh go raibh fócas faoi leith á dhíriú ag an Údarás ar Ghaeltacht Dhún na nGall anuraidh, is do thograí a bheidh ag forbairt sa cheantar seo is mó a ceadaíodh poist. Is comhlachtaí sna hearnálacha feistí Leighis, saindéantúsaíochta, bia agus seirbhísí is mó atá le forbairt.

Enterprise Development

Údarás na Gaeltachta's enterprise development role is to stimulate economic growth and job creation in the Gaeltacht by nurturing new and existing businesses, developing modern enterprise infrastructure and enhancing the skills base of the Gaeltacht community.

A feature of An tÚdarás' client base is the diverse range of activities and sectors in which companies operate. Increasing focus has been placed in recent years on developing a particular number of sectors including natural and marine resources, life sciences, ICT, tourism, Irish language-based enterprises, niche manufacturing, engineering, food, and other high-value, internationally tradable commodities.

In 2015, Údarás na Gaeltachta client companies created 533 full-time equivalent jobs. There was a net gain of 215 jobs, the highest net increase since 2005. At year end, total employment in Údarás client companies stood at 7,869, comprising 7,268 full-time and 601 part-time jobs. There was a significant drop in the number of jobs lost, a decrease of 50% on the numbers lost in 2014 resulting in the lowest job attrition rate on record.

The largest increase in employment took place in companies in the Donegal and Galway Gaeltacht areas in 2015. The employment base is now at a stable level, client companies are more competitive and a higher number are exporting. There was an increase in employment in companies operating in the pharmaceutical, medical devices, food and niche manufacturing sectors throughout the year. Job losses occurred mostly in enterprises operating in the services and traditional manufacturing sectors.

Over 580 New Jobs Approved for the Gaeltacht in 2015

During 2015, Údarás na Gaeltachta approved a number of new projects which will see the creation of 586 additional jobs and involve a projected investment of €57 million as the projects are developed over the next few years. Taking into account An tÚdarás' targeted focus on the Donegal Gaeltacht last year, jobs were approved primarily in this area. Companies operating mainly in the medical devices, niche manufacturing, food and services sectors have plans to expand.

Tuilleadh Fáis Tagtha ar Thionchar Eacnamaíoch Chlaintchomhlachtaí an Údarás

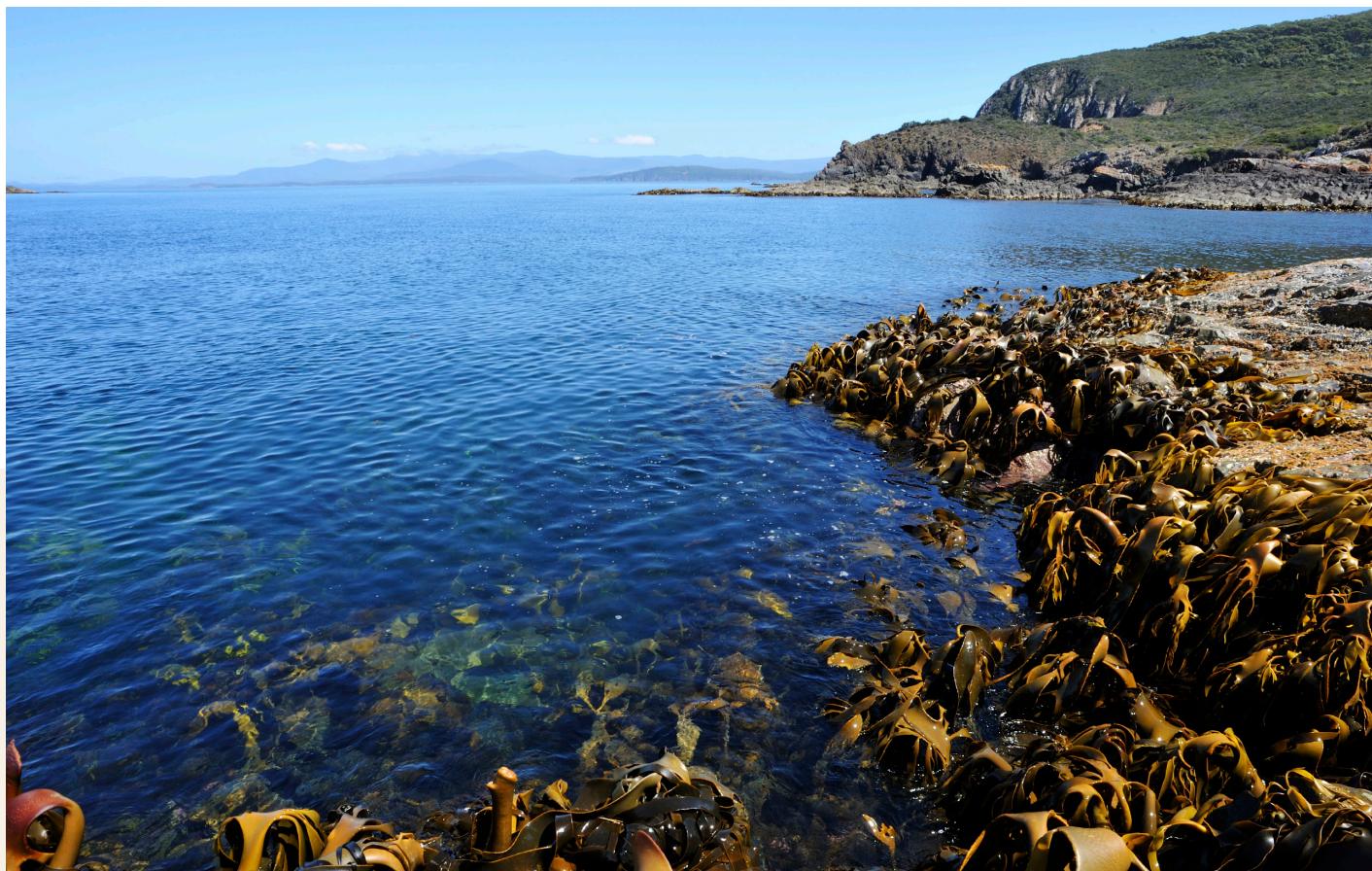
Taispeánann taighde ABSEI a rinneadh in 2015 go raibh díolachán iomlán de €843 milliún ag cliantchomhlachtaí an Údarás. D'fhás easpórtáil 12% go €525 milliún, sin címheas easpórtáil le díolachán ag 62%. Tá tionchar suntasach ag comhlachtaí Gaeltachta ar gheilleagar na Gaeltachta agus na tíre. Caitear 73% den chaiteachas ar sheirbhísí Éireannacha, is é sin €388 milliún de chaiteachas díreach i ngeilleagar na hÉireann. D'íoc na cliantchomhlachtaí párolla de €192 milliún, le €41,000

mar mheán-phá an fhostaí sna comhlachtaí le 10 nó níos mó fostaithe iontu, meadú de 5% ar an bhliain roimhe.¹

Maoiniú Stáit

Tá infheistíocht Stáit thart ar €16 milliún i gceist leis an gcúnamh a cheadaigh an tÚdarás in 2015 do thionscadail fhostaíochta agus fhorbartha, d'oideachas agus oiliúint, agus i leith infraestructúir.

¹Tá an analís i dtuarascáil Insight Statistical Consultants bunaithe ar na figiúirí as an ABSEI (Tuarascáil um Shuirbhé Bhliantúil Gnó ar Thionchar Eacnamaíoch) is déanaí. Rinne an Roinn Post, Fiontar agus Nuálaíochta an suirbhé ABSEI in 2015 ar gach gníomhaireacht forbartha.



Further Growth in the Economic Impact of Údarás-Supported Companies

ABSEI research conducted in 2015 indicates that Údarás client companies achieved sales to the value of €843 million. Exports increased by 12%, to €525 million. The ratio of exports to total sales stood at 62%. Gaeltacht companies have a significant economic impact on both the Gaeltacht economy and the national economy. 73% of expenditure was in the Irish services sector, equivalent to €388 million of direct expenditure in the local economy. Client companies spent €192 million on payroll annually, with an average salary of €41,000 per employee in

companies with 10 or more employees, an increase of 5% on the previous year.¹

State Funding

Grant assistance and capital expenditure approved by An tÚdarás in 2015 for employment creation and other development projects, for education and training, and for infrastructure involved an overall State investment of circa €16 million.

¹The report by Insight Statistical Consultants bases its analysis on figures from the most recent ABSEI (Annual Business Survey of Economic Impact Report). The ABSEI report was carried out in 2015 by the Department of Jobs, Enterprise and Innovation across all development agencies.

Costas in Aghaidh an Phoist

Bhí costas deontais de €5,805 in aghaidh an phoist in 2015 agus bhí meánchostas de €6,284 in aghaidh an phoist i gceist thar na cúig bliana seo caite. Léiríonn an costas in aghaidh an phoist an caiteachas deontais ar chaipiteal, ar fhostaíocht, ar thaighde agus forbairt agus ar oiliúint shainiúil a íocatar le cliantchomhlachtaí ach ní áiríonn sé deontais FIFG (Ionstraim Airgeadais do Threoir Lascaireachtaí) ná T&F&N. Ní áirítear caiteachas eile i leith oiliúna ná oideachas mar níl ceangal díreach idir mórchuid an chaiteachais ar na cláir oideachais tríú leibhéal agus foghlama fadsaoil atá á maoiniú agus cláir chruthaithe festaíochta na bliana reatha.

Taighde agus Forbairt

Lean an tÚdarás de bhéim ar leith a chur ar chaiteachas agus ar ghníomhaíochtaí taighde agus forbártha ina chliantchomhlachtaí agus é ag cabhrú le gnótháí forbairt a dhéanamh ar a gcumas iomaíochta. In 2015 ceadaíodh €5.3 milliún i ndeontais dírithe ar thaighde agus forbairt agus ar fhobairt scileanna taighde margáiochta. Iocadh €0.4 milliún i ndeontais dírithe ar thaighde agus forbairt agus ar fhobairt scileanna taighde margáiochta i rith na bliana. Tá an tÚdarás, i gcomhar le Fiontraíocht Éireann, tiomanta do chomhoibriú le comhlachtaí tríd an scéim náisiúnta Taighde, Forbartha agus Nuálaíochta (T&F&N) a fheidhmiú chun an bonn taighde agus nuálaíochta in earnáil na fiontraíochta a neartú.



Cost per Job

The grant cost per job for 2015 was €5,805 and the average cost per job over the past five years was €6,284. 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 R&D&I funding. Other expenditure on training and education is excluded as there is no direct link between a substantial proportion of the expenditure on third level education courses and lifelong learning support schemes and the current year job creation programmes.

Research and Development

An tÚdarás continued to place emphasis on research and development expenditure as it assisted its client companies to develop their competitive capacities. In 2015, some €5.3 million was approved in research and development type grants and grants for the development of market research skills. Total grants paid for research and development activities and the development of market research skills amounted to €0.4 million during the year. An tÚdarás, in co-operation with Enterprise Ireland, is committed to working with companies through the national Research and Development and Innovation (R&D&I) scheme to strengthen the research and innovation base of the enterprise sector.

Punann Maoine

Ag deireadh 2015 bhí punann leathan maoine le hachar os cionn 240,000 méadar cearnach faoi dhíon á bainistíú ag Údarás na Gaeltachta i seacht gcontae éagsúla. Tá réimse leathan maoine faoi úinéireacht an Údarás, idir oifigí, áiseanna sealáiocht deisce, aonaid fiontraíochta, ceardlanna, monarchana, páirceanna gnó, agus infreastreachtúr riachtanach eile ar nós plandaí eisilte agus rl. Bhí c.70% de na foirgnimh agus na haonaid iniligthe faoi thionóntachtaí nó in áirithe ag deireadh 2015. Bhí c.35% den spás a bhí folamh suas go caighdeán sásúil agus ar fáil do thionónaí úra, ach tá gá le hathchóiriú a dhéanamh ar líon ard de na foirgnimh agus na haonaid eile atá folamh. Teastaíonn infheistíocht mhór chaipítel chun na foirgnimh thionsclaíochta seo a thabhairt chuig an chaighdeán atá de dhíth ar fhiontair nua-aimseartha an lae inniu. Lena chois sin, tá gá le huasghrádú a dhéanamh ar roinnt córais cóireála fuíolluisce atá lonnaithe ar eastáit tionscail 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 2015 rinneadh 8 gcinn d'oifigí agus aonaid fiontraíochta nua d'ardchaighdeán a fhobairt in Áislann Ghaoth Dobhair, Co. Dhún na nGall agus rinneadh an carrchlós ansin a chríochnú. Cuireadh isteach córas cóireála fuíolluisce ar an eastát tionscail i mBaile Mún

agus rinneadh athfhobairt ar mhonarcha de chuid an Údarás sna Dúnaibh lena chur in áirithe do thogra teicneolaíochta. Bhí caiteachas iomlán de os cionn €1 milliún i gceist leis na forbairtí sin i nGaeltacht Dhún na nGall. I nGaeltacht na Gaillimhe in 2015, críochnaíodh an obair fhobhartha ar an suíomh d'fhobairt ar an Ionad Cuirteoirí ag Teach an Phiarsaigh i Ros Muc agus bronnadh an conradh ar thógálaí le tabhairt faoin fhobairt; agus déanadh forbairt shuntasach ar mhonarchana do na comhlachtaí Mylan agus Proxy Biomedical Teo atá ag feidhmiú san earnáil feistis leighis. Bhí costas iomlán de €1.73 milliún i gceist leis na forbairtí sin. Rinneadh monarcha de chuid an Údarás i mBéal an Mhuirthead, Co. Mhaigh Eo a athfhobairt chun é a chur in ord mar ionad traenála do chúrsaí táthúcháin a bheidh á sholáthar ann ar chostas de €154,000. Leanadh leis an athfhobairt ar Pháirc Gnó na Coille, Daingean Uí Chúis, Co. Chiarraí, do thograí bia ar chostas de €100,000.

Ghlac an tÚdarás páirt i scéim de chuid Údarás Fuinnimh Inmharthana na hÉireann tríd an Tionscadal Fuinnimh Pobail 'Better Energy' dírithe ar thograí chaomhnaithe fuinnimh a chur chun cinn ar roinnt dá mhaoin féin, ar mhaoin a gcliantchomhlachtaí agus ar roinnt tograí pobail. Rinne an tÚdarás bainistiú iomlán ar na tográí caomhnaithe fuinnimh agus bhuaigh an eagraíocht gradam ó Údarás Fuinnimh Inmharthana na hÉireann i leith na hoibre sin.

Díoladh luach €152,000 de mhaoin an Údarás in 2015.

Property Portfolio

At the end of 2015 Údarás na Gaeltachta was managing a substantial property portfolio of over 240,000 square metres located throughout the Gaeltacht in seven different counties. Údarás na Gaeltachta owns a wide range of property types, including offices, hot desk facilities, enterprise units, industrial buildings, business parks, and other essential infrastructure such as sewerage treatment plants, etc. At the end of 2015, approximately 70% of the property space was either occupied by enterprises or reserved for new tenants. Approximately 35% of the vacant property was of suitable standard and available to lease to new tenants. A large number of the remaining unoccupied property units require substantial renovation. A significant amount of capital investment is required to bring these industrial-type buildings to the standards required by today's modern enterprises. In addition, some wastewater treatment plants located on Údarás's industrial estates and business parks are in need of upgrading. An tÚdarás is undertaking an upgrade and redevelopment programme based on its enterprise development priorities and this will continue subject to funding being available.

During 2015, 8 new offices and enterprise units were developed in Áislann Ghaoth Dobhair, Co. Donegal, and the carpark facility there was fully completed. A wastewater treatment system was installed on the

industrial estate in Baile Mún. An industrial-type building owned by Údarás in Na Dúnaibh was redeveloped for technology-based enterprises. The total expenditure on these projects in the Donegal Gaeltacht was over €1 million. In the Galway Gaeltacht, development work on the site of the Visitors Centre at Teach an Phiarsaigh in Ros Muc was completed, and a contractor was appointed to undertake the construction work. Significant capital projects were undertaken to provide additional accommodation for the medical device companies Mylan and Proxy Biomedical Teo, at a total cost of €1.73 million. A factory owned by Údarás in Béal an Mhuirthead was redeveloped as a training centre for welding courses, at a cost of €154,000. The redevelopment of Páirc Gnó na Coille, Daingean Uí Chúis, in Co. Kerry for food projects continued at a cost of €100,000.

Údarás took part in the Sustainable Energy Authority of Ireland's Better Energy Community Project which focused on promoting energy saving projects in An tÚdarás owned properties, in the properties of its client-companies and in community-based projects. An tÚdarás managed the energy saving projects and won an SEAI award for that work.

A total of €152,000 was realised from the sale of Údarás property during 2015.



Athbhreithniú ar 2015: Pleanáil Teanga agus Forbairt Pobail

Review of 2015: 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 mar chuid lárnach de ghníomhaíochtaí na heagraíochta agus chuige sin cuirtear scéimeanna agus tionscainmh áirithe i bhfeidhm chun tabhairt faoi na dúshláin teanga. Faoi Acht na Gaeltachta 2012 tugadh feidhm reachtúil don Údarás maidir le cur i bhfeidhm *Straitéis 20 Bliaín don Ghaeilge 2010-2030*. San Acht deirtear go "dtosófar próiseas pleanála teanga agus déanfar plean teanga a ullmhú ag leibhéal pobail do gach ceantar Gaeltachta." Faoin Acht, déanfar an Ghaeltacht, mar atá sí faoi láthair, a athshainiú mar Limistéir Phleanála Teanga Gaeltachta ach pleananna teanga a bheith aontaithe leis na pobail sna límistéir éagsúla. Tabharfar aitheantas freisin do ról na mBailte Seirbhísé Gaeltachta maidir le seirbhísí poiblí a sholáthar do na límistéir sin, ach pleananna teanga a bheith aontaithe leis na pobail sna bailte éagsúla.

An Próiseas Pleanála Teanga

Rinneadh tuilleadh dul chun cinn maidir leis an phróiseas pleanála teanga in 2015. Fógraíodh naoi gcinn eile de Limistéir Pleanála Teanga (LPT) le linn na bliana, fógraíodh ceithre cinn i mí Feabhra agus roghnaíodh ceithre Cheanneagraíocht le dul i mbun oibre sna ceantair sin. Fógraíodh na cúig LPT eile ag deireadh

Mheán Fómhair agus bhí measúnú á dhéanamh ar na hiarratais sin ag deireadh 2015. Chiállódh sin go mbeadh 18 gCeanneagraíocht i mbun oibre ag ullmhú pleananna teanga in 2016.

Le linn na bliana eagraíodh an dara ceardlann pleanála teanga, fóram a thugann deis do cheanneagraíochtaí plé a dhéanamh ar cheisteanna maidir leis an bpróiseas pleanála teanga agus deis comhairle a fháil ó shaineolaithe i réimse na pleanála teanga, agus eagraíodh ceardlanna réigiúnacha freisin i nDún na nGall, Gaillimh agus Ciarráí.

D'aontaigh an tÚdarás agus Foras na Gaeilge córas oibre maidir le feidhmiú an phróisis pleanála teanga sna Bailte Seirbhísé Gaeltachta i gcomhar leis an Roinn Ealaíon, Oidhreachta agus Gaeltachta. D'fhorbair an tÚdarás réimse d'acmhainní tacaíochta le cur leis an fheasacht i measc phobal na Gaeltachta faoin phróiseas pleanála teanga. Cuireadh leabhrán agus áiseanna eolais ar fáil atá dírithe ar thuismitheoirí atá ag tógáil clainne le Gaeilge.

Thug an Roinn Oideachais agus Scileanna faoi phróiseas athbhreithnithe ar an soláthar oideachais i scoileanna Gaeltachta i rith na bliana. Lena chois sin, d'eagraigh an Roinn Ealaíon, Oidhreachta agus Gaeltachta próiseas comhairliúcháin faoin *Straitéis 20 Bliaín don Ghaeilge 2010-2030* ag deireadh na bliana le súil siar a chaitheamh ar an méid atá déanta chomh maith le breathnú chun tosaigh ar an tréimhse cúig bliana atá romhainn. Bhí ról lárnach ag an Údarás san obair seo.

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. All of the organisation's activities have at their core a language maintenance and development objective and to that end specific schemes and initiatives are implemented to address the challenges in relation to language maintenance. 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*. The Act states that "a language planning process will be instigated whereby a language plan will be prepared at community level for each Gaeltacht district". Under the Act, Gaeltacht areas, as they currently stand, will be redesignated as Gaeltacht Language Planning Areas, 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 service to those areas, with language plans agreed with the communities in the various towns.

The Language Planning Process

Further progress was made in relation to the language planning process in 2015. Nine new Language Planning Areas (LPAs) were announced during the year. Four LPAs were announced in February and four lead organisations

were selected to undertake work in those areas. A further five LPAs were announced at the end of September and the applications received were assessed at the end of the year. Consequently, a total of 18 lead organisations will be working to prepare language plans in 2016.

During the year a second language planning workshop was run, a forum which provides organisations with an opportunity to discuss issues pertaining to the language planning process and also an opportunity to receive advice from experts in the field of language planning. Regional workshops were also run in Donegal, Galway and Kerry.

During the year, Údarás na Gaeltachta and Foras na Gaeilge established a process for the implementation of the language planning process in Gaeltacht Service Towns in conjunction with the Department of Arts, Heritage and the Gaeltacht. An tÚdarás has developed resources to raise awareness amongst the Gaeltacht community in relation to the language planning process and to provide support for parents raising their families with Irish.

The Department of Education and Skills undertook a review of the provision of education in Gaeltacht schools during the year. In addition, The Department of Arts, Heritage and the Gaeltacht organised a public consultation process to review the *20-Year Strategy for the Irish Language 2010-2030* and its implementation over the next five years. An tÚdarás has played a central role in this work.

I measc nithe eile, d'eagraigh An tÚdarás trí sheisiún sa Ghaeltacht le deis a thabhairt do phobal na Gaeltachta a dtuairimí faoi na moltaí polasaí faoin soláthar oideachais i scoileanna Gaeltachta a chur i láthair fheidhmeannaigh shinsearacha na Roinne Oideachais agus Scileanna.

Forbairt Áiseanna Pleanála Teanga

Rinneadh forbairt theicniúil ar fhóram ar líne (www.leanailteanga.ie) chun cumarsáid a éascú idir rannpháirtithe sa Phróiseas Pleanála Teanga. I gcomhar leis an Roinn Ealaón, Oidhreachta agus Gaeltachta, forbraíodh freisin Córas Geografaí Faisnéise chun cabhrú leo siúd atá ag ullmhú pleananna teanga taighde a dhéanamh ar thorthaí an Nuashonraithe ar an Staidéar Cuimsitheach Teangeolaíoch. Foilsíodh an *Nuashonrú ar an Staidéar Cuimsitheach Teangeolaíoch* i mí Bealtaine 2015.

Gníomhaíochtaí Cothaithe Gaeilge

In 2015, rinne 511 duine freastal ar ranganna Gaeilge in ionaid seirbhísí teanga ar fud na Gaeltachta. Chomh maith leis na ranganna Gaeilge, eagraíodh imeachtaí eile teangabhunaithe sna hlonaid Seirbhísí Teanga, lena n-áirítear ciorcail chomhrá agus grúpaí do thuismitheoirí agus leanáí.

Pleananna Gaeilge do Ghnólachtaí

Aontaíodh tuilleadh Pleananna Teanga le cliantchomhlachtaí an Údarás agus rinneadh athbhreithniú ar Phleananna Teanga atá i bhfeidhm cheana féin. Is ar mhaite le húsáid na Gaeilge agus infheictheacht na teanga a chur chun cinn i measc chlaintchomhlachtaí an Údarás a chuirtear na Pleananna Teanga le chéile. Rinneadh Plean Teanga a aontú nó athbhreithniú ar Phlean Teanga i gcás 57 cliantchomhlacht in 2015.



In addition to meetings with relevant government departments, we organised three information meetings in the Gaeltacht, in conjunction with the Department of Education and Skills, to afford the community an opportunity to give their views on the policy recommendations in relation to the provision of education in Gaeltacht schools.

Development of Language Planning Resources

An online forum (www.leanailteanga.ie) was developed to facilitate communication and transfer of information between organisations and community members involved in the Language Planning Process. In association with the Department of Arts, Heritage and the Gaeltacht, a Geographic Information System was developed to help those preparing language plans in conducting research. The *Update to the Comprehensive Linguistic Study* was published in May 2015.

Language Support Activities

In 2015, a total of 511 people attended Irish language classes in language services centres throughout the Gaeltacht areas. Along with Irish classes, other language-based activities were organised in the Language Services Centres, including conversation circles and parent and toddler groups.

Irish Language Initiative for Businesses

New language plans were agreed with Údarás client companies and existing plans were renewed. The Irish language is promoted in Údarás client companies by devising and agreeing the implementation of Language Plans. In 2015 Language Plans were agreed or renewed in the case of 57 client companies.

Comhar Naónraí na Gaeltachta Teo

Is struchtúr neamhspleách é Comhar Naónraí na Gaeltachta Teo a fhaigheann maoiniú ó Údarás na Gaeltachta chun seirbhís bainistíochta agus riarrachán a chur ar fáil do naónraí agus seirbhísí eile cúram leanaí atá ag feidhmiú trí Ghaeilge sa Ghaeltacht. Le linn 2015 bhí beagnach 1,200 páiste ag freastal ar sheirbhísí luathoideachais faoi scáth Chomhar Naónraí sa Ghaeltacht. Lena chois sin, d'fhreastail thart ar 350 páiste ar sheirbhísí naíolainne agus ar sheirbhísí iarscoile agus seirbhísí eile ar fud na Gaeltachta. Tá cúigear fostaithe go lánimseartha agus 144 go páirtaimseartha ag an gcomhlacht. Tá Oifigigh Forbartha ag feidhmiú sna ceantair éagsúla Ghaeltachta chun tacú leis na seirbhísí ar an talamh. Cheadaigh Údarás na Gaeltachta maoiniú de €535,000 do Chomhar Naónraí na Gaeltachta Teo in 2015.

Muintearas Teo

Tá Muintearas Teo, fochoimhlacht de chuid an Údaráis, á mhaioniú chun cuspóirí áirithe forbartha oideachais, teanga, óige agus pobal a bhaint amach. Tá an comhlacht ag cur béime den chuid is mó ar mhaolú ar an mhíbhuntáiste sa soláthar oideachais/oiliúna Gaeltachta, ar chothromáiocht deiseanna a bhaint amach don Ghaeltacht agus ar an Ghaeilge mar mheán teagaisc san oideachas Gaeltachta a threisiú. Áirítear na réimsí seo a leanas mar phríomhréimsí oibre an chomhlachta - luathfhorbairt an linbh, an réimse oideachais, an

óige, cúrsaí nuatheicneolaíochta, cumarsáide agus oideachas fadsaoil pobail. I gcuideachta leis an Údarás, cuireann an Roinn Oideachais agus Scileanna, an Roinn Ealaón, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithe agus Gaeltachta, SOLAS, POBAL agus cláir de chuid an Aontais Eorpáigh foinsí maoinithe eile ar fáil do réimsí éagsúla tionscadail atá á n-eagrú aige.

Chuir Údarás na Gaeltachta maioniú de €575,000 ar fáil do Muintearas Teo in 2015. I rith na bliana ghlac Muintearas Teo ról, clár oibre agus foireann Óige na Gaeltachta Teo ar láimh. Tá Muintearas Teoanois freagrach as na clubanna óige a reáctáil ar fud na Gaeltachta agus ceadaíodh maioniú breise de €230,000 do Muintearas Teo in 2015 chun an clár óige a sheachadadh. Déanann Muintearas Teo comhordú ar Scéim na gCampaí Samhraidh ar son An Roinn Ealaón, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithe agus Gaeltachta agus Scéim na gCúntóirí Teanga i scoileanna ar fud na Gaeltachta, ar son an Údaráis. Déanann Muintearas Teo naíolanna i nGaoth Dobhair agus i dTír an Fhia a reáctáil, agus cuireann sé seirbhísí cúram iarscoile ar fáil sna h-ionaid sin chomh maith.

In 2015, bhí 18 fostaithe go lánimseartha ag Muintearas Teo, 13 duine pártaimseartha agus 71 duine ar bhunús séasúrach.

Comhar Naónraí Teo

Comhar Naónraí na Gaeltachta Teo is the company structure funded by Údarás na Gaeltachta to administer and manage Irish language naónraí (preschool groups) and other childcare services throughout the Gaeltacht. In 2015 more than 1,200 children attended preschool services administered by Comhar Naónraí in the Gaeltacht. In addition, the company catered for 350 children in crèche services and afterschool care and other services throughout the Gaeltacht. The company employs five fulltime and 144 part-time staff. Development Officers are working in each of the Gaeltacht areas to support services on the ground. Údarás na Gaeltachta approved €535,000 in funding to Comhar Naónraí na Gaeltachta Teo in 2015.

Muintearas Teo

Muintearas Teo, a subsidiary company of Údarás is seed funded to deliver educational, language, youth and community development programmes throughout the Gaeltacht. The company's focus is largely on reducing disadvantage in Gaeltacht education/training provision, on achieving equality of opportunities for the marginalised Gaeltacht communities and reinforcing the Irish language as a teaching medium in Gaeltacht education. The company's primary focus is on early childhood development, education, youth, new technology and communications as well as the provision of lifelong learning courses. In addition to funding from Údarás na

Gaeltachta, Muintearas Teo also receives funding from the Department of Education and Skills, the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs, SOLAS, POBAL and a number of European Union programmes for various initiatives it administers.

In 2015, Údarás na Gaeltachta approved €575,000 in funding to Muintearas Teo in 2015. During the year the programme and staff of Óige na Gaeltachta Teo were transferred to Muintearas Teo. Muintearas Teo are now responsible for running the youth clubs previously run by Óige na Gaeltachta throughout the Gaeltacht and additional funding of €230,000 was granted to Muintearas Teo to deliver this programme. Muintearas Teo coordinates Scéim na gCampaí Samhraidh, a summer camps programme previously administered by the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs, and Scéim na gCúntóirí Teanga in schools throughout the Gaeltacht on behalf of Údarás. Muintearas Teo operates crèches in Gaoth Dobhair, Co. Donegal and Tír an Fhia, Co. Galway, and also provides afterschool services in these centres.

In 2015 Muintearas Teo employed 18 fulltime staff, 13 part-time staff and 71 seasonal workers.

Oideachas agus Oiliúint

I rith na bliana 2015 rinneadh maoiniú ar chlár forbartha oiliúna áitiúil i ngach ceantar Gaeltachta chun roinnt tionscnamh oideachais agus oiliúna a sholáthar chun cuspóirí forbartha pobail agus fiontraíochta an Údarás a bhaint amach. Tacaíonn na scéimeanna forbartha oiliúna agus oideachais atá ar fáil le forbairt agus athoiliúint a dhéanamh ar scileanna dhaoine san fhórsa saothair agus soláthraíonn siad deiseanna traenála do dhaoine atá ag dul isteach sa mhargadh saothair don chéad uair.

Le linn 2015:

- Bronnadh 32 scoláireacht phrintíseachta i gceirdeanna éagsúla faoi Scéim na bPrintíseachtaí. Ag deireadh na bliana bhí 68 duine ag staideanna éagsúla dá gcuid printíseachtaí urraithe ag an Údarás;
- Bhain 30 duine tairbhe as an Scéim Forbartha Bainistíochta agus as an Scéim Taithí Oibre a dhíríonn ar thaithí oibre phraiticiúil a chur ar fáil do dhaoine atá críochnaithe le coláiste agus/nó atá ag lorg taithí le filleadh ar obair;
- Cuireadh maoiniú ar fáil don gcúrsa Dioplóma sa Phleanáil agus Buanú Teanga atá á riarradh ag Acadamh na hOllscolaíochta Gaeilge. Cuireadh túis leis an dara cúrsa seo in 2015 agus é mar aidhm aige

Education and Training

During 2015, funding was provided for local training and education development initiatives in all Gaeltacht areas aimed at realising the community and enterprise development objectives of An tÚdarás. These education and training development schemes support the upskilling and retraining of the Gaeltacht workforce and provide training opportunities for people entering the labour market for the first time.

During 2015:

- A total of 32 apprenticeships were awarded in various trades under the Apprenticeship Scheme. At year end there were 68 apprentices at various stages of their training on Údarás-funded apprenticeships;
- 30 people received training under the Management Development Scheme and Work Experience Scheme which aim to provide practical work experience for third level graduates and/or people seeking back to work experience;
- Funding was provided for the second course of the diploma in language planning and preservation delivered by Acadamh na hOllscolaíochta Gaeilge. This two year course, which began in 2015, aims to give

deis a thabhairt do rannpháirtithe eolas agus oiliúint fheidhmeach a fháil ar straitéisí caomhnaithe teanga agus dea-chleachtais na pleánála teanga;

- Eagraíodh réimse éagsúil cúrsaí agus tionscnaimh oiliúna dírithe ar fhiontraithe in ábhair ar nós forbairt scileanna gnó agus fiontraíochta, tosaigh do ghnó féin, forbairt pobail agus an turasóireacht chultúrtha;
- Leanadh de mhaoiniú a sholáthar d'Institiúid Teicneolaíochta Phort Láirge i gcomhar le Nemeton Teo chun an cursa Ard-Dioplóma i Léiriú Teilibhise a reáchtáil sa Rinn, Contae Phort Láirge; d'Institiúid Teicneolaíochta na Gaillimhe-Maigh Eo i gcomhar le Europus Co Teo le cursa Ard-Dioplóma/MSc i nGaeilge Fheidhmeach agus Aistriúchán a reáchtáil i gCarna, Contae na Gaillimhe agus d'Áras Shorcha Ní Ghuairim le Dioplóma Ríomhaireachta don Riarachán Gnó a reáchtáil i gCarna, Contae na Gaillimhe agus i nGaoth Dobhair, Contae Dhún na nGall;
- Cuireadh maoiniú ar fáil do Junior Achievement Ireland i gcomhair Clár Fiontraíochta sna scoileanna dara leibhéal Gaeltachta. Ghilac 15 scoil agus os cionn 450 macléinn páirt sa chlár seo as na contaetha, Dún na nGall, Maigh Eo, Gaillimh, Ciarraí agus Corcaigh.

participants an understanding of language preservation strategies and the key concepts of language planning;

- Various training courses and programmes were organised during the year directed at entrepreneurs and focused on developing business skills and business start-ups, community development and cultural tourism;
- Funding continued to be provided to Waterford Institute of Technology in association with Nemeton Teo to deliver the higher diploma in television and media skills in An Rinn, County Waterford; to Galway-Mayo Institute of Technology in association with Europus Co Teo to deliver the HDip/MSc in applied Irish in Carna, County Galway and to Áras Shorcha Ní Ghuairim to deliver a diploma in computing for business administration in Carna, County Galway and Gaoth Dobhair, County Donegal;
- Funding was provided to Junior Achievement Ireland to roll out their Enterprise Programme in second level schools in the Gaeltacht. A total 15 schools and over 450 students participated in the programme from counties, Donegal, Mayo, Galway, Kerry and Cork.

Forbairt Pobail

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

Scéimeanna Fostaíochta Sóisialta

Déanann Údarás na Gaeltachta bainistiú agus riarrachán ar an Scéim Fostaíochta Pobail, an Scéim Shóisialta Tuaithé, TÚS agus Tús Nua. Déanann an Roinn Coimirce Sóisialaí maoiniú ar na scéimeanna fostaíochta sóisialta

a bhfuil ról tábhachtach acu i soláthar taithí oibre agus oiliúna do phobail Ghaeltachta. Ar an 31 Nollaig 2015, bhí 1,006 rannpháirtí agus 50 saoiste fostaithe ar 47 scéim. I rith na bliana, thosaigh 385 rannpháirtithe nua ar na scéimeanna agus chríochnaigh 395 rannpháirtí a gcláir. Tá na scéimeanna fostáiochta sóisialta seo lárnach i bhforbairt an phobail agus i gcothabháil gníomhaíochtaí Gaeilge sa Ghaeltacht agus is fiú os cionn €16 milliún na scéimeanna seo go bliantúil do gheilleagar na Gaeltachta.

Na hEagras Phobail

Cuireadh maoiniú de €1.689 milliún ar fáil tríd an Scéim Deontas Reáchtala do 32 eagras pobail (comharchumainn



Community Development

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

Social Employment Schemes

Údarás na Gaeltachta manages and administers the Community Employment Scheme, the Rural Social Scheme, Tús and the Jobs Initiative. These social employment schemes, which are funded by the Department of Social Protection, have an important role in providing work experience and training for

Gaeltacht communities. On the 31 December 2015, 1,006 participants and 50 supervisors were involved in 47 schemes throughout the Gaeltacht. During the year, over 385 new participants were placed on these schemes and over 395 participants completed and exited their programmes. These social employment schemes are central to community development and language maintenance programmes and activities in the Gaeltacht, and are worth more than €16 million annually to the Gaeltacht economy.

Community Organisations

Funding of €1.689 million was paid under the Annual Administration Grants Scheme to 32 community

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 bíonn spriocanna sonracha aontaithe leis an Údarás mar chuid den chomhaontú ar mhaoiniú.

Scéim Fiontar Pobail

Cuireadh maoiniú os cionn €40,000 ar fáil tríd an Scéim Fiontar Pobail do 28 eagraíocht/coiste pobail chun cuidiú leo gníomhaíochtaí forbartha pobail a chur chun

cinn agus chun oiliúint a chur ar fáil dóibh le tacú leo pleannanna forbartha a ullmhú.

Daoine Scothaosta

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



organisations (co-operatives and community-based companies) throughout the Gaeltacht. These community-based organisations, which employ 80 people, implement extensive community development work programmes throughout the Gaeltacht including the maintenance and preservation of the Irish language and culture. A programme of work is agreed by Údarás annually with each organisation as part of the funding support.

Community Enterprise Scheme

Funding in excess of €40,000 was provided to 28 community organisations to support the development of small scale community development activities, and

to provide them with training to support them in their preparation of development plans.

The Elderly

As part of the organisation's social development and language maintenance functions, support was provided, through the social employment schemes, to day-centres to enable them to deliver additional services for the elderly.

Na hEalaíona

Déanann Údarás na Gaeltachta agus An Chomhairle Ealaíon comhaoiniú ar chlár forbartha agus cothaithe na n-ealaíon traidisiúnta agus comhaimseartha trí an fhochuideachta Ealaín (na Gaeltachta) Teo. Cheadaigh Údarás na Gaeltachta maoiniú de €307,000 d'Ealaín (na Gaeltachta) Teo in 2015. Tá triúr áisitheoirí réigiúnacha fostaithe ag an gcomhlacht leis an gclár a chur i bhfeidhm.

Buaiceanna 2015

Cuireadh tacaíocht ar fáil do 135 togra ealaíne le linn 2015 mar a leanas:

- **Scéim na bhFéilte:** Scéim faoina dtugtar tacaíocht do dhaoine aonair nó d'eagrais ar mian leo féilte ealaíona a fhorbairt. Cuireadh tacaíocht ar fáil do 18 féile ealaíon in 2015 le buiséad iomlán de €63,500.
- **Scéim Sparánachta d'Ealaíontóirí:** Scéim faoina dtugtar deis d'ealaíontóirí aonair iarratas a dhéanamh ar mhaioniú a chuirfidh ar a gcumas forbairt a dhéanamh ar a gceird. Cuireadh tacaíocht ar fáil do 31 ealaíontóir in 2015, le buiséad iomlán de €50,250.
- **Scéim na bPríomhréimsí Forbartha:** Scéim faoina ndéantar forbairt straitéiseach ar ghnéithe éagsúla a chuirfidh le hinfraestructúr na n-ealaíon ar bhunús fadtréimhseach. Ceadaíodh tacaíocht do 13 togra faoin scéim seo in 2015 le buiséad iomlán de €249,000.

The Arts

Údarás na Gaeltachta and the Arts Council jointly fund a wide range of traditional and contemporary arts initiatives and projects which are delivered by the Údarás subsidiary company Ealaín (na Gaeltachta) Teo. Údarás na Gaeltachta provided €307,000 in funding to Ealaín (na Gaeltachta) Teo in 2015. The company employs three regional arts facilitators who implement the programme.

2015 Highlights

During 2015, support was provided to 135 arts initiatives through schemes which are detailed below:

- **The Arts Festivals Scheme:** Provides support to individuals and organisations to develop arts festivals. Funding was approved to 18 Gaeltacht arts festivals in 2015 amounting to a total budget approval of €63,500.
- **The Bursary Scheme for Artists:** Provides supports to individual artists to assist them to develop their skills. Assistance was approved to 31 artists in 2015 amounting to a total budget approval of €50,250.
- **The Main Activities Scheme:** This scheme allows for the strategic development of various projects that aim to enhance the arts infrastructure in the long term. Assistance was approved to 13 projects in 2015 amounting to a total budget approval of €249,000.

- **Scéim Síol:** Scéim faoina dtugtar tacaíocht do dhaoine aonair agus do ghrúpaí ar suim leo miointionscadal nó togra tosaíochta ealaíon a fhorbairt. Cuireadh tacaíocht ar fáil do 73 iarratasóir in 2015 le buiséad iomlán de €28,000.

Seimineár ar Thábhacht agus Ról na nEalaíon sa Phleanáil Teanga

Reáchtáil Ealaín (na Gaeltachta) Teo seimineár in 2015 dírithe ar an tábhacht atá ag ról na n-ealaíon sa phleanáil teanga. Ag an seimineár seo bhí deis ag an bpobal i gcoitinne, chomh maith le heagrais stáit agus na ceanneagraíochtaí atá dul i mbun pleánáil teanga sa Ghaeltacht, eolas a fháil ar an obair fhiúntach atá ar siúl ag eagrais ealaíona Ghaeltachta i dtaca le cur chun cinn na teanga. Anuas ar seo bhí saineolaithe ó thíortha teangacha mionlaigh eile i láthair le cur síos agus le plé a dhéanamh ar a dtaití féin i gcur chun cinn na teanga trí mheán na n-ealaíon.

Oíche Chultúir

Don 6ú bliain as a chéile thug imeachtaí an Oíche Chultúir deis don phobal a sheoid chultúrtha a léiriú agus a cheiliúradh i measc an phobail ealaíona agus an phobail i gcoitinne sna réigiúin Ghaeltachta trí chéile agus i réigiúin eile nach iad. I measc na n-imeachtaí éagsúla a cuireadh ar bun, bhí "Cliabhán an Chultúir", ceolchoirm le hamhránaithe, damhsóirí, filí agus ceoltóirí ó cheann ceann na Gaeltachta. Craoladh an cheolchoirm beo ar RTÉ Raidió na Gaeltachta ar an oíche.

- **The 'Síol' Scheme:** Offers assistance to individuals and groups interested in developing small arts projects or events. Support was approved to 73 initiatives, amounting to a total budget approval of €28,000 in 2015.

Seminar on the Important Role Played by the Arts in language Planning

Ealaín (na Gaeltachta) Teo organised a seminar in 2015 to discuss the central role played by the arts in Irish language planning. The seminar gave the public, as well as state organisations and lead organisations with the responsibility for language planning, an opportunity to learn about the significant work being done by arts organisations to promote the language. There were experts present from other minority language countries who shared their experiences of promoting language through the medium of the arts.

Culture Night

For the sixth consecutive year, Culture Night events gave the public an opportunity to showcase and celebrate their culture amongst the arts and the general community in the Gaeltacht and non-Gaeltacht areas. Among the events organised was "Cliabhán an Chultúir", a show with singers, dancers, poets, and musicians from all over the Gaeltacht. The concert was broadcast live on RTÉ Raidió na Gaeltachta.

Cláir Oiliúna agus Mheantóireachta:

Cuirtear béis chomh maith ar chláir oiliúna agus mheantóireachta le hoiliúint shainspeisialta a chur ar fáil d'eagrafóchtaí ealaíona agus ealaíontóirí. I gcomhpháirtíocht le hAcadamh na hOllscolaíochta, Gaoth Dobhair, d'eagraigh Ealaín (na Gaeltachta) Teo cúrsa don earnáil ealaíne ar conas físeáin a léiriú don idirlín. Cuireadh meantóireacht ar fáil d'eagrais agus d'ealaíontóirí le tograí ealaíona cultúrtha a chur chun cinn, ina measc pleán gnó le scoil stáitse Gaeilge a fhorbairt ar an gCeathrú Rua, comhairle do Choiste Amharclann Ghaoth Dobhair, straitéis d'fhorbairt an Ghailearaí i nGaoth Dobhair, cúrsai ar na meáin shóisialta agus suíomh idirlín. D'eagraigh Ealaín (na Gaeltachta) Teo lá forbairt gréasán d'fhís-ealaíontóirí Gaeltachta i bhFómhar 2015 i gcomhar le Visual Arts Ireland agus Oifig na nEalaíon, Chomhairle Contae na Gaillimhe, le

deis a thabhairt d'fhís-ealaíontóirí a theacht le chéile agus aithne a chur ar a gcleachtais agus foghlaim óna chéile.

Tosta:

D'éirigh le hEalaín (na Gaeltachta) Teo comhaoiniú a fháil don togra Eorpach "Tosta" a dhéanfaí ceiliúradh ar chultúr na mionteangacha agus a bheidh mar pháirt lárnach de chlár Cathair an Chultúir 2016 atá ar siúl i Donostia/San Sebastian, sa Spáinn, le linn na bliana sin. Mar pháirt den togra seo beidh deis ag ealaíontóirí Gaeltachta tréimhse chónaithe a chaitheamh i Friesland san Ísiltír agus beidh deis ag ealaíontóir ó Galicia na Spáinne tréimhse chónaithe a chaitheamh sa Ghaeilge. Mar chuid den togra céanna, beidh féilte ceiliúrtha ar na mionteangacha ar siúl sa Bhreatain, sa Bhreatain Bheag, in Albain, san Ísiltír agus sa Spáinn.



Training and Mentoring Programmes:

Emphasis is placed on training and mentoring programmes to provide specialist training to arts organisations and artists. In 2015, Ealaín (na Gaeltachta) Teo in conjunction with Acadamh na hOllscolaíochta Gaeilge organised a course for the arts sector on how to produce video for the web. Ealaín (na Gaeltachta) Teo provided mentors for artists and arts organisations to promote arts projects including developing a business plan to establish a stage school in An Cheathrú Rua, advising Amharclann Ghaoth Dobhair on putting a strategic plan together for An Ghailearaí in Gaoth Dobhair, and courses in social media and website management. In conjunction with Visual Arts Ireland and Galway County Council Arts Office, Ealaín (na Gaeltachta) Teo ran a networking and showcase day for visual artists, giving

them an opportunity to get together and learn from each other.

Tosta:

Ealaín (na Gaeltachta) Teo co-funded the European project "Tosta" which will celebrate minority language cultures and will be a central part of the City of Culture 2016 programme in Donostia/San Sebastian, Spain during 2016. As part of this project, artists from the Gaeltacht will have the opportunity to spend a period of time in residence in Friesland, The Netherlands, and an artist from Galicia, Spain, will spend some time in residence in the Gaeltacht. As part of the same project, minority language festivals will be held in England, Wales, Scotland, The Netherlands and Spain.





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 Ealaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithe agus Gaeltachta de réir fhórálacha na nAchtanna um Údarás na Gaeltachta, 1979 go 2010, arna leasú ag Acht na Gaeltachta 2012. Chomh maith lena chuid reachtaíochta rialaithe féin, tá dualgas ar an Údarás freisin cloí le raon de cheanglais reachtúla agus riarrachán eile de chuid an Stáit agus an Aontais Eorpaisc.

Foireann

Ag deireadh 2015 bhí 79 duine fostaithe ag Údarás na Gaeltachta.

Comhionannas

Tá Údarás na Gaeltachta tiomanta go hiomlán do pholasáí comhionannais deise, agus tá gach post san eagraíocht oscailte d'fhir agus do mhná. Leanfar leis na scéimeanna atá ag an Údarás le roghanna a chur ar fáil don fhoireann i dtaca leis na riachtanais ghairme agus phearsanta atá acu, nithe mar chomhroinnt poist, sosanna gairme, saoire speisialta agus uaireanta laghdaithe oibre. I rith na bliana 2015, bhain 27 den fhoireann leas as na scéimeanna seo.

Laistigh de na constaicí a bhaineann le hearcú foirne sa tSeirbhís Phoiblí i gcoitinne, déantar iarracht deiseanna fostáochta 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 scríofa ag Údarás na Gaeltachta agus táthar ag feidhmiú na socruithe cúi go leanúnach chun cosaint a thabhairt do shábháilteacht agus do shláinte na bhfostaithe agus na gcuairteoirí ar fad a bhíonn taobh istigh dá ionaid ghnó. Déanann an tÚdarás athbhreithniú ar na Ráitis Shábháilteachta go leanúnach chun a chinntíú go bhfuiltear ag cloí go hiomlán leis na forálacha atá san Acht um Shábháilteacht, Sláinte agus Leas ag an Obair, 2005. Leanadh le hoiliúint a chur ar fáil don fhoireann i réimsí sábháilteachta agus sláinte i rith 2015 chun féachaint chuige go bhfuil an tÚdarás ag comhlónadh na bhforálacha reachtúla.

Oiliúint agus Forbairt na Foirne

Leanadh le forbairt agus oliúint foirne in 2015. Rinne baill foirne freastal ar réimse leathan de chúrsaí i rith na bliana idir chúrsaí lae, céimí agus máistreachta i réimse leathan d'ábhair chuí a bhain le gnó, bainistíocht, dlí, fuinneamh inathnuaithe, pleánáil teanga, Gaeilge, airgeadas agus nuatheicneolaíocht.

Organisation and Services

Corporate Governance

Údarás na Gaeltachta is a corporate body established by the Údarás na Gaeltachta Act, 1979, and it operates under the aegis of the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs 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 2015 there were 79 persons employed in the organisation.

Equality

Údarás na Gaeltachta is committed to a policy of equal opportunity and has developed an equality programme over the years. An tÚdarás continues to operate a number of schemes which provide staff with options in relation to meeting their career and personal needs, such as job sharing, career breaks and reduced working hours. During 2015, 27 staff availed of these schemes. Within the constraints applying to the recruitment of

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

The Safety, Health and Welfare at Work Act, 2005

In accordance with the Safety, Health and Welfare at Work Act, 2005, Údarás na Gaeltachta has a written safety statement and continues to implement appropriate measures to protect the safety and health of all employees and visitors at its places of business. An tÚdarás continuously reviews all safety statements to ensure compliance with the provisions of the Safety, Health and Welfare at Work Act, 2005. During 2015 staff training in various areas of health and safety continued in order to ensure the organisation is fully compliant with legislation.

Staff Training and Development

The staff training and development programme continued in 2015. Members of staff attended a wide range of courses during the year which included day courses, diploma, degree and masters courses in business, management, law, renewable energy, language planning, Irish language, finance and new technology.

Clár um Chúram Client

I gcomhréir le dea-chleachtais sa tSeirbhís Phoiblí, tá glactha ag Údarás na Gaeltachta le Cód Cleachtais i dtaca le Cúram Client. Tá Cairt na gClient ar taispeáint agus ar fáil in oifigí an Údaráis agus ar a shuíomh idirlín www.udaras.ie. Mar chuid den Chód Cleachtais, tá níosmhaireacht maidir le gearán a láimhseáil agus tá córas chun déileáil le gearán fhoirmiúla faoi chaighdeán seirbhísí an Údaráis. Déantar achainíocha agus gearán a fhiosrú agus a fhreagairt agus fadhbanna a chur ina gceart chomh fada agus is féidir é, de réir gnáthmhodhanna imeachta an Údaráis. Tá an tÚdarás ag leanúint de bhéim a chur ar sheirbhísí do chliaint a fheabhsú, agus chuige sin déantar modhanna imeachta a leasú agus a shocrú i scríbhinn de réir mar is cuí, chun seirbhís chomhsheasmhach a chinntiú.

Faoi Chomhaontú na Seirbhise Poiblí (Comhaontú Pháirc an Chrócaigh, Comhaontú Bhóthar Haddington agus Comhaontú Bhóthar Lansdúin), tá plean gníomhaíochta deartha ag an Údarás chun tacú le caomhnú seirbhísí poiblí d'ardchaighdeán in am a bhfuil laghduithe suntasacha á ndéanamh 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 1 Bealtaine 2013. Socraíodh dá réir go gcuirfí eolas ina leith sin ar fáil don phobal ar shuíomh idirlín an Údaráis ag www.udaras.ie agus in ábhar eile cumarsáide, agus go gcuirfí nósanna imeachta an Údaráis in oiriúint don socrú nua sin.



Client Care Programme

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

Under the Public Service Agreements (Croke Park Agreement, 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. This action plan and progress reports are available to download from its website.

In accordance with the Ombudsman (Amendment) Act 2012, provision was made for An tÚdarás to come under the independent oversight of the Ombudsman's Office on 1 May 2013. Information in this regard is provided on An tÚdarás' website www.udaras.ie and in other communication material. Údarás na Gaeltachta procedures were adjusted and are 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 baill foirne atá i bpost ainmnithe Ráitis Leasa de réir mar ba chuí. Baineann forálacha na nAchtanna leis na stiúrthóirí agus le bainisteoirí áirithe i bhfochuideachtaí an Údarás ó 2009, agus rinne na daoine sin ráitis faoi na hAchtanna in 2015 freisin de réir mar ba chuí.

An tAcht um Shaorál Faisnéise, 2014

Cloíonn Údarás na Gaeltachta le forálacha an Acharta um Shaorál Faisnéise 2014. I rith 2015 fuair an tÚdarás 33 iarratas ar thaifid. Rinneadh iarratas amháin ar athbhreithniú inmhéanach.

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

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

Forálann na Rialacháin, dar teideal Rialacháin na gComhphobal Eorpach (Rochtaí ar Fhaisnéis faoin gComhshaol), (I.R. 133 de 2007, I.R. 662 de 2011 agus I.R. 615 de 2014) nach foláir faisnéis a bhaineann leis an gcomhshaol atá ina sheilbh ag údarás poiblí ar nós Údarás na Gaeltachta, nó atá coinnithe ar a shon, a chur ar fáil ar iarratas do dhuine ar bith, faoi réir eisceachtaí

The Ethics in Public Office Acts, 1995 and 2001

In accordance with the Ethics in Public Office Acts, 1995 and 2001, members of the Board of Údarás na Gaeltachta and staff holding designated positions completed Declarations of Interest as appropriate. Since 2009 the provisions of these Acts apply to the directors and certain managers in Údarás subsidiaries, who also completed statements in 2015 as appropriate.

Freedom of Information Act, 2014

Údarás na Gaeltachta complies with the provisions of the Freedom of Information Act 2014. During 2015, An tÚdarás received 33 requests for records. There was one request for internal review.

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

With a view to giving effect to Directive 2003/4/EC of the European Parliament and Council on public access to environmental information, the Minister for the Environment, Heritage and Local Government introduced Regulations in Ireland with effect from 1st May 2007.

The Regulations, entitled the European Communities (Access to Information on the Environment) Regulations, (S.I. 133 of 2007, 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 authority such as Údarás na Gaeltachta must be made

áirithe. Tá córas i bhfeidhm ag an Údarás le freagairt do riachtanais na Rialachán.

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

An Cód Cleachtais um Rialachas Comhlacthaí Stáit

Tá modhannaimeachta leagtha síos ag an Údarás lena chinntíú go gcomhlíonann sé an Cód Cleachtais um Rialachas Comhlacthaí Stáit. Tuairiscíonn an Cathaoirleach dá réir gach bliain i dTuarascáil chuitig 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 gnóthais éagsúla. Cuirtear an t-agusín sin ar shuíomh idirlín an Údarás www.udaras.ie agus cuirtear ar fáil é ar iarratas.

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 Acts.

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 tables with employment detailed by county, and payments made by An tÚdarás to individual businesses. This appendix is placed on the Údarás website www.udaras.ie and is available on request.

Acht na dTeangacha Oifigiúla 2003

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

An tAcht um Íoc Pras Cuntas, 1997

Baineann an tAcht um Íoc Pras Cuntas, 1997, a tháinig i bhfeidhm 2 Eanáir 1998, Rialachán na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála) 2002, a tháinig i bhfeidhm i Lúnasa 2002, agus Rialachán na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála) 2012, a tháinig i bhfeidhm i Márt 2013, le hÚdarás na Gaeltachta. Is é beartas an Údarás a chinntiú go n-íocatar gach sonrasc go pras, faoi réir dóthain cistí a bheith ar fáil.

Tá forálacha sonracha i bhfeidhm a thugann deis gach sonrasc a rianú agus a chinntiú go ndéantar íocaíochtaí faoina ndáta dlite. Déantar tuairisc ar shonraisc ar bhonn

laethúil agus déantar íocaíochtaí seachtainiúla lena chinntiú go ndéantar íocaíochtaí phras. Tá na forálacha seo deartha chun deimhniú réasúnta, cé nach deimhniú cinnte é, a thabhairt in aghaidh neamhchomhlónadh an Acharta agus na Rialachán.

De bhun cinneadh Rialtais, is gá d'eagraíochtaí Stáit neamhchráctála, Údarás na Gaeltachta san áireamh, cloí le treoracha nua faoina n-íocatar soláthraithe laistigh de 15 lá ó fhaightear sonrasc bailí uathu ó 1 Iúil 2011. Foilsítear eolas ráithiúil ar chur i bhfeidhm an chinnidh seo ar shuíomh idirlín an Údarás www.udaras.ie. Seo a leanas achoimre den eolas sin don bliaín go 31 Nollaig 2015:

Sonraí	Uimhir	Luach (€)	Céadadán (%) de lín ionlán na n-íocaíochtaí déanta
Details	Number	Value (€)	Percentage (%) of total payments made
Lín na n-íocaíochtaí déanta laistigh de 15 lá <i>Number of payments made within 15 days</i>	6,092	6,778,259.30	74.38%
Lín na n-íocaíochtaí déanta laistigh de 16 agus 30 lá <i>Number of payments made within 16 to 30 days</i>	1,476	1,703,490.95	18.02%
Lín na n-íocaíochtaí déanta de bhreis ar 30 lá <i>Number of payments made in excess of 30 days</i>	622	673,668.92	7.59%
Lín íocaíochtaí sa tréimhse <i>Total payments made in period</i>	8,190	9,155,419.17	100%
Sonraisc Chonspóideachaⁱ <i>Disputed Invoicesⁱ</i>	-	-	-

ⁱ 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.

Official Languages Act 2003

Údarás na Gaeltachta comes under the remit of the Official Languages Act 2003. An tÚdarás complies with the provisions of the Act.

Prompt Payment of Accounts Act, 1997

Údarás na Gaeltachta comes under the remit of the Prompt Payment of Accounts Act, 1997, which came into effect on 2nd January 1998, the European Communities (Late Payment in Commercial Transactions) Regulations 2002, which came into effect in August 2002, and the European Communities (Late Payment in Commercial Transactions) Regulations 2012, which came into effect in March 2013. It is the policy of Údarás na Gaeltachta to ensure that all invoices are paid promptly, subject to sufficient funds being available.

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

From 1 July 2011, in accordance with a Government Decision, non-commercial State agencies, including Údarás na Gaeltachta, are obliged to pay suppliers within 15 days of receipt of a valid invoice. Quarterly reports are published on the Údarás website www.udaras.ie. The above is a summary of that information for the year to 31 December 2015.

Fuinneamh agus Comhshaol

Forbhreathnú ar Úsáid Fuinnimh sa Bliaín 2015

In 2015 d'úsáid Ardoifig an Údarás sna Forbacha 81.71% den fhuinneamh iomlán a húsáideadh in oifigí atá in úsáid ag foireann an Údarás; d'úsáid an oifig ar Pháirc Ghnó Ghaoth Dobhair 16.43% agus an oifig i nDaingean Uí Chúis 1.87%. In iomlán, úsáideadh 67.55% den fhuinneamh i gcomhair teasa, aerchóirithe agus uisce te. D'úsáid soilsíu agus trealamh oifige 31.1% agus cócaireacht 1.35% den fhuinneamh.

In 2015, d'úsáid Údarás na Gaeltachta 816,177 kWh d'fhuinneamh sa trí oifig, sin laghdú 7.4% ón bliaín roimhe.

Úsáideadh fuinneamh mar seo a leanas:

- 253,856 kWh de leictreachas;
- 551,342 kWh de theas lena n-áirítear 439,000 kWh d'fhuinneamh teirmeach seachadta ó bhithmhais agus 112,342 kWh ó ola;
- Úsáideadh 10,979 kWh ó ghás peitríliam leachtach i gcomhair cócaireachta.

Gníomhartha Coigilt Fuinnimh a Glacadh in 2015

Beidh sábháilt fuinnimh de 34,000 kWh sa bliaín de bharr uasghrádú soilsíu tíosach san Ard Oifig, agus beidh laghdú de 21,000 kWh in oifig an Údarás ar Pháirc Ghnó Ghaoth Dobhair de bharr uasghrádú den chineál céanna.

Gníomhartha atá Beartaithe do 2016

Beidh Údarás na Gaeltachta ag glacadh páirt i dTionscadal Pobail Fuinnimh 'Better Energy' de chuid Údarás Fuinnimh Inmharthana na hÉireann i rith 2016. Cuid de na tograí caomhnaithe fuinnimh atá i gceist don bliaín ná tuilleadh uasghrádú a dhéanamh ar shoilsíu san Ard Oifig, uasghrádú a dhéanamh ar an soilsíu in Áras Ghaoth Dobhair, uasghrádú ar shoilse sráide ar roinnt de na páirceanna gnó ar fud na Gaeltachta agus uasghrádú ar an gcóras teasa leictreach in oifigí an Údarás i mBaile Mhic Íre. Meastar go mbeidh sábháilt de 80,000 kWh sa bliaín.

Beidh an tÚdarás ag scrúdú an leibhéal úsáide fuinnimh ag cuid dá chórais cóireála fuíolluisce. Beidh cuid de na córais seo á dtabhairt san áireamh mar chuid de phlean chun uasghrádú a dhéanamh ar threalamh agus tuilleadh monatóireacht a dhéanamh leis an mhóraidhm, úsáid fhuinneamh a laghdú agus costais reáchtala a íslíú.

Energy and Environment

Overview of Energy Usage 2015

Data available on energy consumption for 2015 illustrates that the Head Office of Údarás na Gaeltachta in Na Forbacha consumed 81.71% of total energy within their staff occupied offices; the offices at Páirc Ghnó Gaoth Dobhair consumed 16.43% while the offices at Daingean Uí Chúis consumed 1.87%. A total of 67.55% of the energy consumed is attributed to space heating, air conditioning and domestic hot water. Lighting and office equipment account for 31.1% while catering represents 1.35%.

In 2015, Údarás na Gaeltachta consumed 816,177 kWh of energy in all three offices which showed a decrease of 7.4% over the previous year.

The total energy consumed consisted of:

- 253,856 kWh of electricity;
- 551,342 kWh for heating which includes 439,000 kWh of thermal energy delivered from biomass fuel and 112,342 kWh of similar energy from oil;
- 10,979 kWh represents the consumption of LPG used for catering.

Energy Saving Actions Undertaken in 2015

The lighting upgrade undertaken during the year within the large open office at the Head Office will achieve annual saving on electricity of 34,000 kWh. Further savings on a similar type installation at Páirc Ghnó Gaoth Dobhair will achieve a reduction of 21,000 kWh.

Activities Planned for 2016

Údarás na Gaeltachta will participate in the SEAI Better Energy Community in 2016. Energy saving projects proposed for 2016 include further upgrade to lighting at the Head Office, a lighting upgrade to part of Áras Ghaoth Dobhair, an upgrade of the street lighting at a number of business parks throughout the Gaeltacht and an upgrade to the electrical heating system at the Údarás offices, Baile Mhic Íre. The anticipated annual saving in energy consumption will be in the region of 80,000kWh.

Údarás na Gaeltachta will also investigate energy consumption levels at a number of its waste water treatment plants. Once sufficient data is available, a number of these plants will be considered for inclusion in a proposal to upgrade equipment and increase monitoring with the objective to reduce energy consumption and running costs.

Gradaim Fuinnimh Inmharthanach 2015

Bronnadh gradam de chuid Údarás Fuinnimh Inmharthana na hÉireann (SEAI) ar Údarás na Gaeltachta sa chatagóir ‘Comhoibriú’. Bhí seo mar aitheantas ar an obair a rinne an tÚdarás chun Oifig Fuinnimh a bhunú in 2007 le n-oibriú le grúpaí pobail agus cliantchomhlachaí leis an aidhm chun úsáid fuinneamh agus astaóchtaí CO₂ a laghdú. In 2011 d’oibrigh an tÚdarás le Coimisiún Forbartha an larthair (RASLRES) chun doiciméad soláthair a forbairt maidir le soláthar fuinnimh bithmhaise agus suiteáil coire. Bhí an doiciméid

seo in úsáid sa phróiseas tairisceana d’uasghrádú teasa ó ola go dtí bithmhais san Ard Oifig. Chur an tÚdarás togra ‘Better Energy Community’ (BEC) i gcrích i gcompháirtíocht le Comhairle Contae Mhaigh Eo, chomh maith le togra suntasach BEC a chur i gcrích sa Ghaeltacht.

Tá Údarás na Gaeltachta tiomanta do chur i bhfeidhm plean trí bliana chun a bheith mar Phobal Fuinnimh Inmharthana do cheantar na Gaeltachta.



SEAI Energy Award 2015

Údarás na Gaeltachta entered the SEAI Energy Awards in 2015 and was successful in winning an award in the Collaboration Category. This award recognised the work carried out by An tÚdarás in establishing an Energy Bureau in 2007 to work with community organisations and client companies with an objective to reduce energy consumption and CO₂ emissions. In 2011 An tÚdarás worked with the Western Development Commission (RASLRES Project) to develop a procurement document for biomass energy supply and boiler installation.

This document was used in the tender process for a heating upgrade from oil fired to biomass at the Údarás Head Office. An tÚdarás completed a Better Energy Community (BEC) Project in partnership with Mayo County Council and also completed a significant BEC Project throughout the Gaeltacht in 2015.

Údarás na Gaeltachta have committed to a three year implementation plan to become a Sustainable Energy Community for the Gaeltacht region.

Údarás na Gaeltachta
Ráitis Bhliantúla Airgeadais 2015

Annual Financial Statements 2015

An Ard-Reachtaire Cuntas agus Ciste Tuarascáil le cur faoi bhráid Thithe an Oireachtas

Rinne mé iniúchadh ar ráitis airgeadais Údarás na Gaeltachta don bhliain dar críoch 31 Nollaig 2015 faoin Acht um Údarás na Gaeltachta 1979.

Tá na ráitis airgeadais comhdhéanta de ráiteas ar ioncam agus caiteachas agus ar chúlchistí ioncaim coinnithe, ráiteas ar ioncam cuimsitheach, ráiteas ar an staid airgeadais, ráiteas ar shreabhadh airgid agus na notaí gaolmhara. Ullmhaíodh na ráitis airgeadais ar an mbealach a phorordaítear faoi Alt 18 den Acht agus de réir phrionsabail chuntasaíochta a nglactar leo go ginearálta.

Freagachtaí an Bhoird

Tá an Bord freagrach as na ráitis airgeadais a ullmhú, as a chinntí go dtugann siad léargas fíor agus cothrom agus as rialtacht na n-idirbheart a chinntíú.

Freagachtaí an Ard-Reachtaire Cuntas agus Ciste

An fhreagracht atá orm iniúchadh a dhéanamh ar na ráitis airgeadais agus tuairisc a thabhairt orthu de réir dlí infheidhme.

Tugadh faoin iniúchadh de réir breithnithe speisialta a bhaineann le comhlachtaí Stáit i ndáil lena mbainistiú agus a bhfeidhmiú.

Déanaim m'iniúchadh de réir na gCaighdeán Idirnáisiúnta maidir le hIníúchadh (An Róocht Aontaithe agus Éire) agus ag cloí le Caighdeán Eiticiúla d'Iníúchóirí de chuid an Bhoird Cleachtais Iníúchta ag an am céanna.

Scóp iniúchta na ráiteas airgeadais

I thith iniúchta, ní mór fianaise a fháil faoi na méideanna agus na noctaí sna ráitis airgeadais, fianaise leordhóthanach a thabharfadhb deimhniú réasúnta go bhfuil na ráitis airgeadais saor ó mhíráitis ábhartha, cibé ar calaois nó earráid is cús leo. Áiritear air sin measúnú a dhéanamh ar:

- cibé an bhfuil na beartais chuntasaíochta ábhartha d'imthosca Údarás na Gaeltachta, ar cuireadh i bhfeidhm go leanúnach iad agus ar noctadh go leordhóthanach iad;
- réasúntacht na meastachán cuntasaíochta suntasach a dhéantar agus na ráitis airgeadais á n-ullmhú, agus
- cur i láthair ginearálta na ráiteas airgeadais.

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

Chomh maith leis sin, léigh mé tuarascáil bhliantúil Údarás na Gaeltachta chun aon neamhréireachtaí ábhartha leis na ráitis airgeadais iniúchta a aithint agus chun aon eolas is cosúil atá mícheart go hábhartha bunaithe ar an eolas a fuair mé le linn an t-iniúchadh seo a chur i gcrích, nó aon eolas nach bhfuil ag teacht go hábhartha leis an eolas sin, a aithint. Má thugaim aon mhíráiteas nó neamhréireachtaí ábhartha dealraitheacha faoi deara, breithním na tionchair a bheidh acu sin ar mo thuarascáil.

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

I have audited the financial statements of Údarás na Gaeltachta for the year ended 31 December 2015 under the Údarás na Gaeltachta Act 1979.

The financial statements comprise the statement of income and expenditure and retained revenue reserves, the statement of comprehensive income, the statement of financial position, the statement of cash flows and the related notes. The financial statements have been prepared in the form prescribed under Section 18 of the Act, and in accordance with generally accepted accounting practice.

Responsibilities of the Board

The Board is responsible for the preparation of the financial statements, for ensuring that they give a true and fair view and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

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

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

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

Scope of audit of the financial statements

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

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

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

In addition, I read Údarás na Gaeltachta's annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

Tuairim ar na Ráitis Airgeadais

Is é mo thuairim maidir leis na ráitis airgeadais:

- go dtugann siad léargas fíor agus cothrom ar shócmhainní, dliteanais agus staid airgeadais Údarás na Gaeltachta amhail an 31 Nollaig 2015 agus ar a ioncam agus ar a chaiteachas do 2015; agus
- gur ullmhaíodh go cuí iad de réir phrionsabail chuntasaíochta a nglactar leo go ginearálta.

Is é mo thuairim go raibh taifid chuntasaíochta Údarás na Gaeltachta leordhóthanach chun iniúchadh ceart a dhéanamh go héasca ar na ráitis airgeadais. Tá na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

Ábhair lena dtuairiscí trí eisceacht

Tuairiscí trí eisceacht mura bhfaighim an fhaisnéis agus na mínithe go léir a theastaigh uaim chun m'iniúchadh a dhéanamh, nó

- má thug m'iniúchadh aon chás ábhartha nár feidhmíodh suimeanna airgid chun na gcríoch a bhí beartaithe ar aird, nó sa chás nach mbíonn na hidirbhearta ag cloí leis na húdaráis a dhéanann rialú orthu, nó
- mura bhfuil an fhaisnéis a thugtar i dTuarascáil Údarás na Gaeltachta ag teacht leis na ráitis airgeadais ghaolmhara nó leis an eolas a fuair mé le linn dom an t-iniúchadh a chur i gcrích,
- nuair nach léiríonn an ráiteas um rialú inmheánach airgeadais géilliúlacht an Údarás don Chód Cleachtais um Rialú Comhlacthaí Stáit, nó
- má tá nithe ábhartha eile ann a bhaineann leis an tstí ar cuireadh gnó poiblí i gcrích.

Níl aon ní le tuairisciú agam maidir leis na cúrsaí sin a dhéantar a thuairisciú trí eisceacht.



Séamus Mac Cártáigh

Ard-Reachtaire Cuntas agus Ciste

Dáta: 5 Nollaig 2016

Opinion on the financial statements

In my opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of Údarás na Gaeltachta as at 31 December 2015 and of its income and expenditure for 2015; and
- have been properly prepared in accordance with generally accepted accounting practice.

In my opinion, the accounting records of Údarás na Gaeltachta were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

Matters on which I report by exception

I report by exception if I have not received all the information and explanations I required for my audit, or if I find

- any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- the information given in Údarás na Gaeltachta's annual report is not consistent with the related financial statements or with the knowledge acquired by me in the course of performing the audit, or
- the statement on internal financial control does not reflect Údarás na Gaeltachta's compliance with the Code of Practice for the Governance of State Bodies, or
- there are other material matters relating to the manner in which public business has been conducted.

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

Ráiteas ar Dhualgais an Bhoird

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

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

Tá dualgas ar an mBord cuntais chearta a thugann léargas de chruinneas réasúnach ar stádas airgeadais an Bhoird ag am ar bith, agus a chuireann ar a chumas a 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.



Anna Ní Ghallachair
Cathaoirleach



Dairíona Nic Con Iomaire
Comhalta

Statement of the Board's Responsibilities

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Údarás will continue in operation;
- 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.

Dáta: 22 Samhain 2016

Ráiteas um Rialú Inmheánach Airgeadais

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

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

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

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

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

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

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

- Córas buiséadta cuimsitheach le buiséad bliantúil a chomhaontaíonn agus a athbhreithníonn Bord Údarás na Gaeltachta;
- Athbhreithnithe rialta ag Bord Údarás na Gaeltachta ar thuairiscí bliantúla airgeadais agus tréimhsíúla a léiríonn feidhmíocht airgeadais in aghaidh réamhaisnéisí;
- Spriocanna a leagan amach chun feidhmíocht airgeadais agus eile a thomhas;
- Treoiríntse rialaithe infheistíochta caipítil a bhíonn sainithe go soiléir;
- Disciplíní foirmiúla do bhainistíochta tionscadal.

Statement on Internal Financial Control

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

The system can only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected in a timely period.

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

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

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

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

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

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

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

Bíonn obair na Seirbhise Iniúchóireachta Inmheánaí, An Choiste Iniúchóireachta agus Riosca a mhaoiríonn obair na Seirbhise sin, bhaisteoír feidhmeannacha laistigh de Údarás na Gaeltachta atá freagrach as forbairt agus cothabháil an chreat oibre rialaithe airgeadais, agus ráitis arna ndéanamh ag an Ard-Reactaire Cuntas agus Ciste sa litir bhainistíochta, mar bhonn eolais don Bhord agus é ag déanamh monatóireachta agus athbhreithnithe ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh.

Dearbhaím go ndearna an Bord athbhreithniú ar éifeachtacht an chórais rialaithe airgeadais inmheánaigh a bhí i bhfeidhm i rith na bliana 2015.

Arna shníú thar ceann an Bhoird



Anna Ní Ghallachair

Cathaoirleach

Dáta: 22 Samhain 2016

An Internal Audit Service is provided to Údarás na Gaeltachta which operates in accordance with the Framework Code of Best Practice set out in the Code of Practice on the Governance of State Bodies. The work of that Service is informed by analysis of the risk to which the body is exposed, and annual internal audit plans are based on this analysis. The analysis of risk and the internal audit plans are endorsed by the Audit 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 financial control.

The Board's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the Internal Audit Service, the Audit 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 financial controls in operation during 2015.

Signed on behalf of the Board

**Ráiteas Ioncam agus Caiteachas
agus Cúlchiste Ioncam Coiméadta**
**don bhliain dar críoch
31 Nollaig 2015**

**Statement of Income and
Expenditure and Retained
Revenue Reserves**
**for the year ended 31
December 2015**

		2015	2014 Athluaité Re-stated	
	Nótaí	€'000	€'000	
Ioncam:				Income:
Deontais ón Oireachtas	2	18,485	17,485	Oireachtas Grants
Ioncam ó Chistí Eile	3	1,171	1,600	Income from Other Funds
Cíosanna ó Léasáil Maoine	4	3,818	3,883	Rents from Leased Property
Scéimeanna Fostaíochta agus Sóisialta	5	15,841	15,906	Employment and Social Schemes
Ioncam Eile	6	936	1,465	Other Income
Farasbarr/(Easnamh) ar Dhiúscairt	7	185	620	Surplus/(Deficit) on Disposal of Assets and Investments
Sócmhainní agus Infheistíochtaí				
Aisíofaíochtaí Deontas		176	132	Grant Repayments
Maoiniú larchurtha Glan do Phinsin	23(c)	(492)	626	Net Deferred Funding for Pensions
Iomlán Ioncaim		40,120	41,717	Total Income
Caiteachas:				Expenditure:
Deontais a Íocadh	8	4,680	5,796	Grants Paid
Costais Riaracháin	9	6,079	5,996	Administration Costs
Cothabháil agus Bainistiú Punann Maoine	10	3,223	3,392	Maintenance and Management of Property Portfolio
Forbairt Teanga, Cultúir agus Pobail	11	3,918	3,679	Language, Culture and Community Development
Costas Iomlán Pinsean	23(a)	3,206	4,565	Total Pension Costs
Scéimeanna Fostaíochta agus Sóisialta	5	15,841	16,033	Employment and Social Schemes
Dímheas don bhliain		6,776	6,939	Depreciation for the year
Soláthar agus díscríobh infheistíochtaí		798	(77)	Provisions and write-offs of investment
Iomlán Caiteachais		44,521	46,323	Total Expenditure
Farasbarr/(Easnamh) don bhliain		(4,401)	(4,606)	Surplus/(Deficit) for the year
Fuilleach ar 1 Eanáir		353	30	Balance at 1 January
Aistriú ón /(chuig an) gCuntas Caipitil	18	4,342	4,929	Transfer from /(to) Capital Account
Fuilleach ar 31 Nollaig		294	353	Balance at 31 December

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

Is cuid de na Ráitis Airgeadais an Ráiteas ar Shreabhaidh Airgid agus na Nótáí 1 go 29 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 29 and Schedule 1 form part of the Financial Statements.

Dairíona Nic Con Iomaire

Comhalta

Dáta: 22 Samhain 2016

Ráiteas Ioncam Cuimsitheach

don bhliain dar críoch 31 Nollaig 2015

**Statement of
Comprehensive Income**

**for the year ended 31
December 2015**

	Nótaí	2015 €'000	2014 Athluaité Re-stated €'000	
(Easnamh)/Farasbarr don bhliain		(4,401)	(4,606)	[Deficit]/Surplus for year
Gnóthachan/(Caillteanas) Achtúireach ar Dhileanais Phinsean	23(b)	9,490	(7,588)	Actuarial Gain/(Loss) on Pension Liabilities
Maoiniú larchurtha Pinsin	23(c)	(9,490)	7,588	Deferred Pension Funding
(Caillteanas)/Gnóthachan		(4,401)	(4,606)	Total Recognised (Loss)/ Gain for the year
Aitheanta lomlána don bhliain				

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

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

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

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

Arna shíniú aq:

Anna Ní Ghallachair

Cathaoirleach

Dairíona Nic Con Iomaire

Comhalta

Dáta: 22 Samhain 2016

Ráiteas Staid Airgeadais

**don bhliain dar críoch
31 Nollaig 2015**

**Statement of Financial
Position
for the year ended 31
December 2015**

	Nótaí	2015 €'000	2014 Athluaité Re-stated €'000	
Sócmhainní Dochta Inláimhsithe:				Tangible Fixed Assets:
Maoin, Gléasra agus Trealamh	14	89,583	92,231	Property, Plant and Equipment
Sócmhainní Dochta Airgeadais:				Financial Fixed Assets:
Infheistíochtaí (Sceideal 1)	15	11,252	11,907	Investments (Schedule 1)
Sócmhainní Dochta Doláimhsithe:				Intangible Fixed Assets:
Cearta		0	10	Rights
Iomlán Sócmhainní Dochta		100,835	104,148	Total Fixed Assets
Sócmhainní Reatha:				Current Assets:
In fháltais	16	3,306	3,547	Receivables
Airgead sa bhanc agus ar láimh		222	0	Cash in bank and on hand
		3,528	3,547	
Dliteanais Reatha:				Current Liabilities:
Iníocaíochtaí	17	(1,674)	(1,576)	Payables
Rótharraingt Bhaince		0	(372)	Bank Overdraft
		(1,674)	(1,948)	
Sócmhainní /(Dliteanais) Reatha Glana		1,854	1,599	Net Current Assets/(Liabilities)
Sócmhainní Iomlána Lúide Dliteanais Reatha roimh phinsin		102,689	105,747	Total Assets less Current Liabilities before pensions
Maoiniú larchurtha Pinsin	23(c)	103,891	113,873	Deferred Pension Funding
Dliteanais Phinsean	23(b)	(103,891)	(113,873)	Pension Liabilities
		0	0	
Sócmhainní Iomlána Lúide Dliteanais Reatha		102,689	105,747	Total Assets less Current Liabilities
Féichiúnaithe: Méid infhaighte tar éis bliana		545	1,888	Accounts Receivable: Amounts falling due after more than one year
Sócmhainní Glana		103,234	107,635	Net Assets
Maoinithe mar seo a leanas				Financed by
Cuntas Caipitil	18	102,940	107,282	Capital Account
Ráiteas loncam agus Caiteachas agus Cúlchiste loncam Coiméadta		294	353	Statement of Income and Expenditure and Retained Revenue Reserves
		103,234	107,635	

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

Arna shíniú ag:

Anna Ní Ghallachair

Cathaoirleach

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

Dairíona Nic Con Iomaire

Comhalta

Dáta: 22 Samhain 2016

**Ráiteas ar Shreabhaidh Airgid
don bhliain dár críoch 31 Nollaig 2015**

Statement of Cash Flows

for the year ended 31 December 2015

	2015 €'000	2014 Athluaithe Re-stated €'000	
Sreabhadh Airgid Glan ó Oibriúchán Gníomhaíochtaí			Net cash flows from Operating Activities
Farasbarr/[Easnamh] don bhliain	(4,401)	(4,606)	Surplus/[Deficit] for the year
Dímheas agus Lagú Sócmhainní Dochta	6,776	6,939	Depreciation and impairment of Fixed Assets
Caiteachas Caipitlithe	(260)	(126)	Expenditure Capitalised
Laghdú/[Méadú] in In fháltais	241	(1,789)	Decrease/[Increase] in Receivables
Méadú/[Laghdú] in Iníocaíochtaí	98	(991)	Increase/[Decrease] in Payables
Laghdú/[Méadú] in In fháltais	1,343	(1,851)	Decrease/[Increase] in Receivables:
méid infhaichte tar éis bliana			amounts falling due after more than one year
Soláthar agus díscríobh infheistíochtaí	798	(77)	Provisions and write-offs of investment
(Farasbarr)/Easnamh ar Dhiúscairt Sócmhainní agus Infheistíochtaí	(185)	(620)	(Surplus)/Deficit on Sale of Assets and Investments
Insreabhadh Glan Airgid ó Gníomhaíochtaí Oibriúcháin	4,410	(3,121)	Net Cash Inflow from Operating Activities
Sreabhadh Airgid ó Gníomhaíochtaí Infheisithe			Cash Flow from Investing Activities
Íocaíochtaí le Sócmhainní Dochta a fháil	(3,985)	(3,864)	Payments to acquire Fixed Assets
Íocaíochtaí le Infheistíochtaí a fháil	(445)	(753)	Payments to acquire Investments
Diúscairt Sócmhainní Dochta agus Infheistíochtaí	616	7,555	Receipts from the Disposal of Fixed Assets and Investments
Insreabhadh Glan Airgid ó Gníomhaíochtaí Infheisthe	(3,814)	2,938	Net Capital Expenditure
Glan-mhéadú/[laghdú] in Airgead agus Coibhéis Airgid	596	(183)	Net increase/(decrease) in Cash and Cash Equivalents
Airgead agus Coibhéis Airgid ag 1 Eanáir	(374)	(191)	Cash and Cash Equivalents at 1 January
Airgead agus Coibhéis Airgid ag 31 Nollaig	222	(374)	Cash and Cash Equivalents at 31 December

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

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

Nótaí ar 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 bliain roimhe.

(a)Eolas Ginearálta

Bunaíodh Údarás na Gaeltachta ar 1 Eanáir 1980 faoi fhórálacha an Acharta um Údarás na Gaeltachta, 1979 agus tá an t-ard oifig ins Na Forbacha, Gaillimh. Is é neartú agus buanú na Gaeilge mar phríomhtheanga pobail na Gaeltachta, le cois í a thabhairt mar oidhreacht don chéad ghlún eile, an bunchuspóir atá ag polasaí Údarás na Gaeltachta. Déanann an t'Údarás gach iarracht an cuspóir seo a bhaint amach trí fhorbairt fiontraíochta agus tionscnaimh chruthaithe fostáiochta a chothú agus a mhaoiniú, chomh maith le tacáiocht a thabhairt d'imreachtáil pobail, cultúrtha agus teangabhunaithe.

(b)Ráiteas Comhlíontacha

Ullmhaíodh ráitis airgeadais Údarás na Gaeltachta don bhliaín dár críoch 31 Nollaig 2015 do réir FRS102, an caighdeán tuairisciú airgeadais atá infheidhmithe sa Bhléatain agus Éireann, eisithe ag an gComhairle Tuairisciú Cuntasáiochta (FRC) agus mar atá fógartha ag Cuntasóiri Cairte na hÉireann. Seo iad an chéad leagan de ráitis airgeadais Údarás na Gaeltachta ullmhaithe do réir FRS102. 'Sé dáta aistriú go FRS 102 ná 1 Eanáir 2014. Bhí ráitis airgeadais an bhliaín roimhe athluaithe do choigeartú ábhar nuair a glacadh le FRS102 sa bhliaín reatha. Tá na torthaí air seo le feiceáil i Nóta 28.

(c) Bunús Cuntasáiochta

Ullmhaíodh na ráitis airgeadais seo faoi mhodh fabhraithe cuntasáiochta, seachas mar a léirítear thíos, agus de réir prionsabail chuntasáiochta a nglactar leo go ginearálta faoin gcoinbhinsiún costais stairiúil. Tá na ráitis airgeadais sa bhfoirm ceadaithe ag an Aire Ealaón, Oidhreachta, Gnóthaí Réigiúnacha, Tuithe agus Gaeltachta faoi chomh-chumharacht 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 fáltais airgid thirim.

(e) Deontais Iníochta

Comhairítear na nithe seo ar bhonn íocaíochtaí airgid thirim.

(f) Sochair Fostaithe

Feidhmíonn Údarás na Gaeltachta scéim phinsin le sochar sainithe a mhaoinítear go bliantúil ar bhunús íoc mar a úsáidtear ó airgead atá ar fáil dó, ar a n-áirítear airgead a chuireann an Roinn Ealaón, Oidhreachta, Gnóthaí Réigiúnacha, Tuithe agus Gaeltachta ar fáil agus asbhaintí as tuarastal 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. The authority endeavours to achieve that objective by funding and fostering a wide range of enterprise development and job creation initiatives and by supporting strategic language, cultural and community based activities.

(b) Statement of Compliance

The financial statements of Údarás Na Gaeltachta for the year ended 31 December 2015 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. These are Údarás na Gaeltachta's first set of financial statements prepared in accordance with FRS 102 . The date of transition to FRS 102 is 1 January 2014. The prior year financial statements were re-stated for material adjustments on adoption of FRS 102 in the current year. The result of this adoption can be seen in note 28.

(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 Arts, Heritage, Regional, Rural and Gaeltacht Affairs with the concurrence of the Minister for Finance under Section 18 of the Údarás na Gaeltachta Act, 1979. The following accounting 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 Arts, Heritage, Regional, Rural and Gaeltacht Affairs and from contributions deducted from staff salaries.

Nótaí ar na Ráitis Airgeadais (ar lean)

Is ionann costas na bpínsean agus na sochair phinsean 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 bhlain, chun costais phinsean a íoc, ina aghaidh.

Léiritear gnóthachain agus caillteanas achtaíreacha a thagann as dliteanas scéime sa Ráiteas loncam Cuimsitheach agus aithnítear coigeartú comhfheagrach sa tsuim infhaighte ón Roinn Ealaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithé agus Gaeltachta.

Léiríonn dliteanas phinsean luach láithreach na n-íocaíochtaí fáistineacha pinsean atá saothraithe ag an bhfoireann go dáta. Is ionann an maoiniú pinsean iarchurtha agus an bhunsócmhainn chomhfheagrach a gheofar sa todhchaí ón Roinn Ealaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithé agus Gaeltachta.

Tá Scéim Pinsean Aonarach an tSeirbhís Phoiblí (Scéim Aonarach) i b'fheidhm ag Údarás na Gaeltachta chomh maith, seo an scéim sochar sainithe do fhostaíthe sa tseirbhís phoiblí inphinsin a fostáodh air nó tar eis 1 Eanáir 2013. Íocatar ranníocaíochtaí baill an Scéim Aonarach chuig an Roinn Caiteachais Phoiblí agus Athchóirithe.

Sochair gearr-théarma

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

(g) Sócmhainní Dochta

Úsáidtear formhór shócmhainní na heagraíochta i bhforbairt tionscail. Ní bhrefnaítear orthu mar mhaoin infheistíochta agus áirítear iad sa Ráiteas Staid Airgeadais ar bhonn costais lúide dímheas carnach.

Áirítear mar mhaoin agus áiseanna tionsclaíocha talamh, foirgnimh thionsclaíocha críochnaithe, áiseanna tionsclaíocha, 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 eachamaíoch measta.

San áireamh i gcostas na bhfoirgneamh tá an méid cuí do chostas forbartha an tsuímh agus áiseanna eile bonneagair a áirítear i gcostas tógála na bhfoirgneamh, chomh maith leis an méid cuí d'imchostais na Rannóige Maoine agus Innealtóireachta mar atá leagtha amach i Nótá 12.

Is mar seo a leanas atá na rátaí dímheasa:

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

Notes to the Financial Statements (continued)

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

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

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

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 major portion of the organisation's assets are used to aid industrial development. They are not seen as investment assets and they are stated in the 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 ar na Ráitis Airgeadais (ar lean)

(h) Socmhainní Airgeadais

Infheistíochtaí Luaite

Níl aon infheistíochtaí luaite ag Údarás na Gaeltachta.

Sócmhainní Airgeadais Eile

Déantar sócmhainní airgeadais eile mar infheistíochtaí i scaireanna neamh-luaite agus infheistíochtaí airgeadais a thomhais ag a luach cóir más féidir seo a chruthú go cinnte, mura féidir déantar iad a thomhais ag costas lúide laige. Má tá cruthúnas réadach laige, aitnítear cailliúnt laige i Ráiteas loncam agus Caiteachas agus Cúlchiste loncam Coiméadta don bhliaín.

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

(i) Léasanna

Áirítear na cíosanna ó léasanna obríocha sna ráitis airgeadais mar a mbíonn siad iníochta.

Comhairítear an glan-ioncam ó shócmhainní atá ar léas ó institiúidí airgeadais, agus a léasaítear ar aghaidh le client-chuideachtaí, faoi loncam Eile sa Ráiteas loncam agus Caiteachas agus Cúlchiste loncam Coiméadta ar bhunús fabhraithe.

(j) Caipiteal

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

(k) Scéimeanna Fostaíochta agus Sóisialta

Láimhseálann an tÚdarás scéimeanna éagsúla ar son na Roinne Coimirce Sóisialaí. Íocann an tÚdarás na costais ar fad a bhaineann le Scéimeanna Fostaíochta Pobail agus An Scéim Tionscnamh Jabanna agus déanann an Roinn Coimirce Sóisialaí iad a chuíteamh. Íocann POBAL pána rannpháirte ar na Scéimeanna Sóisialta Tuaithé agus na Scéim TÚS agus íocann an tÚdarás na costais uile a bhaineann le reáchtáil na scéimeanna seo agus déanann an Roinn Coimirce Sóisialaí iad a chuíteamh. Aithnítear caiteachas ar na scéimeanna seo de réir mar a tharlaíonn sé, agus fabhraítear an t-ioncam gaolmhar sna ráitis airgeadais (Nóta 5).

(l) In fháltais

Aithnítear in fháltais mar luacháil cóir lúide soláthar do fhiacha amhrasacha. Is soláthar sonrach é an soláthar do fhiacha amhrasacha agus bíonn sé bunaithe ar fhianaise láidir nach bhfuil Údarás na Gaeltachta ábalta na fiacha uile atá ag dul dó a fháil. Tá gach gné de sholáthar fiacha amhrasacha aitheanta san Ráiteas loncam agus Caiteachas agus Cúlchiste loncam Coimeádta.

(m) Breithiúnas Cuntasáíochta Criticiúil agus Meastachán

In ullmhú na ráitis airgeadais ní mór don bhainistíocht breithiúnaí, meastacháin agus bunthuisceint a dhéanamh ar a mbraitheann an méid a bhéas tuairiscithe do shócmhainní agus dliteanais ag dáta an Ráiteas Staid Airgeadais agus ioncaim agus caiteachas i rith na bliana. Mar sin féin d'fhéadfadh go mbeadh an fíor thíortha difriúil óna meastacháin seo. Bhí an tionchar is mó ag na breithiúnaí seo a leanas ar na suimeanna aitheanta 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 Reserves in the year.

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 Social Protection. All costs relating to the Social Employment and Jobs Initiative schemes are paid by Údarás and reimbursed by the Department of 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 Social Protection. Expenditure on these schemes is recognised as it is incurred and the related income is accrued in the financial statement. (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 evident 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 Statement of Financial Position 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 ar na Ráitis Airgeadais (ar lean)**Infheistíochtaí**

Tá luacháil na hinfheistíochta tiomanta trí úsáid teicníocht luachála. Déanann Údarás na Gaeltachta breithiúnas ar roinnt modhanna difriúla agus bíonn na cintithe bunaithe go príomha ar shonraí inbhraite agus na coinníollacha ag gach dáta tuairisce.

Lagú Sócmhainní Dochta:

Déantar athbhreithniú ar shócmhainní atá faoi réir amúchadh i leith lagú aon uair a aithnítear nach bhfuil an t-suim ghlan luacha in-aisghabhála. Bíonn cailliúint lagú ann nuair a bhíonn an suim in-aisghabhála níos mó ná suim ghlan luacha an tsócmhainn. Bíonn an tsuim in-aisghabhála níos airde ná luach cónr sócmhainn lúide costas díolachán agus luach úsáide. Chun measúnú a dhéanamh ar lagú, cuirtear sócmhainní i ngrúpaí ag an leibhéal is ísle ag a bhfuil sreabhadh airgid aitheanta (aonaid giniúna airgid). Déantar athbhreithniú i leith féidearthacht aisiompú ar shócmhainní neamh-airgeadais ar a raibh lagú ag gach dáta tuairisce.

Dímheas agus Luach Iarmharach

Tá athbhreithniú déanta ag Údarás na Gaeltachta ar shaol na sócmhainní agus luach iarmharach na sócmhainní seasta agus, go háirithe, saol úsáideach eacnamaíoch agus luach iarmharach na feistis agus daingneáin agus aontaíodh go bhfuil saol na sócmhainní agus luach iarmharach i gceart

Soláthar:

Déanann Údarás na Gaeltachta soláthar do dhualgais dlíthiúil agus chuiditheach a bhíonn ag seasamh amach ag dáta deireadh tréimhse. Go hiondúil déantar na soláthair seo bunaithe ar eolas stairiúil nó eile, le coigeartú do threoir úrnua, más gá. Is meastachán iad do chostais ócáidí a mbfhéidir nach dtarlódh go cheann roinnt blianta. Dá bharr seo agus an leibhéal mí-chinnteacht ag baint leis an toradh deireadh tá seans ann go mbeadh an toradh fíor dhifriúil ón meastachán.

Dualgas Sochar Scor:

Déantar uasdatú blantúil ar an bunthuiscint maidir le luacháil méid sna ráitis airgeadais (san áireamh rátaí lascaine, ardú i leibhéal rátaí cúitimh, rátaí básmaireacht agus rátaí costais cúram sláinte) bunaithe ar na coinníollacha eacnamaíoch atá ann agus freisin aon athraithe ábhartha i dtéarmaí agus coinníollacha pinsin agus pleannána iar-scór.

Nithe a chuirfeadh as don bhun thuiscint:

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

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

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

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 ar na Ráitis Airgeadais (ar lean)**2. Deontais ó Oireachtas**

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

Tá na Deontais ó Oireachtas atá soláthraithe ag an Roinn Ealaón, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithé agus Gaeltachta (Vóta 33 fo-mhír C6, fo-mhír C7 agus fo-mhír C8) comhdhéanta de:

Imeachtaí Reatha
Cláir Forbartha Reatha (Nóta 11)
Caiteachas Caipitil agus Deontais do Thionscail

Iomlán Deontas ó Oireachtas**3. Ioncam ó Chistí Eile**

An Scéim d'Forbairt Dobharshaothrú Tráchtála (faighe ó Roinn Talmhaíochta, Bia agus Mara)

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

Deontas Caipitil ó Roinn Ealaón, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithé agus Gaeltachta i leith Caiteachais ar Fhoirgneamh

Deontais ó Fhuinneamh Inmharthanna Éireann i leith Caitheachas ar thograí fuinneamh

Deontas ó Fhuinneamh Inmharthanna Éireann aisíofcha le claint chomhlachtaí do thograí maoinithe acu.

Fáltais ó Chiste John Conor Magee i leith Traenáil Printíseach

Fáltais ó Chistí Eile

	2015 €'000	2014 €'000	Notes to the Financial Statements (continued)
2. Oireachtas Grants			Oireachtas Grants are provided under Section 22 of the Údarás na Gaeltachta Act 1979 as amended by Section 2 of the Údarás na Gaeltachta (Amendment) Act, 1993.
			Oireachtas Grants provided by the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs (Vote 33 Subhead C6, Subhead C7 and Subhead C8), comprise:
Imeachtaí Reatha	8,798	8,798	Current Activities
Cláir Forbartha Reatha (Nóta 11)	3,000	3,000	Current Development Programmes (Note 11)
Caiteachas Caipitil agus Deontais do Thionscail	6,687	5,687	Capital Expenditure and Grants to Industry
Iomlán Deontas ó Oireachtas	18,485	17,485	Total Oireachtas Grants
3. Ioncam ó Chistí Eile			3. Income from Other Funds
An Scéim d'Forbairt Dobharshaothrú Tráchtála (faighe ó Roinn Talmhaíochta, Bia agus Mara)	35	168	The Commercial Aquaculture Development Scheme (received from Department of Agriculture, Food and the Marine)
Cláir RTI agus T&F Cómhaoinithe ag an AE & an Státhchiste (faighe ó Fhiontraíocht Éireann)	0	1,169	EU & Exchequer Co-funded RTI and R&D Programmes (received from Enterprise Ireland)
Deontas Caipitil ó Roinn Ealaón, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithé agus Gaeltachta i leith Caiteachais ar Fhoirgneamh	1,000	250	Capital Grant from the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs in respect of Expenditure on a Building
Deontais ó Fhuinneamh Inmharthanna Éireann i leith Caitheachas ar thograí fuinneamh	203	0	Grant from Sustainable Energy Ireland in respect of Expenditure on energy saving projects.
Deontas ó Fhuinneamh Inmharthanna Éireann aisíofcha le claint chomhlachtaí do thograí maoinithe acu.	(79)	0	Grant from Sustainable Energy Ireland reimbursed to client companies for projects funded by them.
Fáltais ó Chiste John Conor Magee i leith Traenáil Printíseach	12	13	Receipt from the John Conor Magee Fund in aid of Apprenticeship Training
Fáltais ó Chistí Eile	1,171	1,600	Receipts from Other Funds

Nótaí ar na Ráitis Airgeadais (ar lean)

Notes to the Financial Statements (continued)

4. Cíosanna ó Léasú Maoine

Ollchíos infhaighte ó na claint-chuideachtaí

Tá fóirdheontais chíosa de €279,550 (€404,413 - 2014) san áireamh i nDeontais a íocadh (Nóta 8).

5. Scéimeanna Fostaíochta agus Sóisialta

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

I rith na bliana bhí 41 Scéim á réachtáil ar an meán agus 1,051 fostaithe orthu (2014 -37 Scéim agus 1,056 fosaithe orthu).

Ioncam ó na scéimeanna:

Scéimeanna Fostaíochta Pobail

An Scéim Tionscnamh Jabanna

Scéimeanna Sóisialta Tuaithe

Clár Tús

2015	2014
€'000	€'000

3,818

3,883

4. Rents from Leased Property

Gross rents receivable from client companies.

Rent subsidy grants amounting to €279,550 (€404,413- 2014) are included in grants paid to to client companies (Note 8).

5. Employment and Social Schemes

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

During the year there were on average 41 Schemes in operation employing 1,051 people (2014 -37 Schemes employing 1,056 people).

Income from the schemes:

Community Employment Schemes

Jobs Initiative Scheme

Rural Social Schemes

Tús Programme

15,841

15,906

Expenditure on the schemes:

Community Employment Schemes

Jobs Initiative Scheme

Rural Social Schemes

Tús Programme

15,841

16,033

Caiteachas ar na scéimeanna:

Scéimeanna Fostaíochta Pobail

An Scéim Tionscnamh Jabanna

Scéimeanna Sóisialta Tuaithe

Clár Tús

6. Ioncam Eile

Díbhinní a Fuarthas

Táillí a Tuilleadh

Campaí Samhraidh

Eile

Iomlán Ioncaim Eile

I 2015, fuair an tÚdarás deontas de €315,000 ó Vóta 33 Ealaíona, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithe agus Gaeltachta chun Campaí Samhraidh a mhaoliniú

343

10

315

268

936

Dividends received

Fees Earned

Summer Camps

Other

6. Other Income

Total Other Income

In 2015, Údarás received a grant of €315,000 from Vote 33 Arts, Heritage, Regional, Rural and Gaeltacht Affairs to fund Summer Camps.

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

Sócmhainní

Infheistíochtaí

185

0

185

Assets

Investments

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

8. Deontais a Íocadh

Sócmhainní Dochta

Fóirdheontais Chíosa

Fostaíocht

Oiliúint

Taighde agus Forbairt

Eile

Iomlán Deontas a Íocadh

1,564

294

736

1,482

387

217

4,680

Fixed Assets

Rent Subsidies

Employment

Training

Research and Development

Other

Total Grants Paid

Nótaí ar na Ráitis Airgeadais (ar lean)**Notes to the Financial Statements (continued)****9. Costais Riarachán**

Táillí agus Costais Chomhaltaí an Údarás
 Tuarastail - féach 9(a)
 Taisteal Intíre
 Taisteal Thar Lear
 Cíos, rátaí, solas, teas agus cothabháil oifige
 Costais Ghinearálta Oifige
 Suirbhéanna agus Seirbhísí Teicniúla
 Fógraíocht agus Bolscaireacht
 Táille Iniúchta

	2015	2014	
	Athluaithe	Re-stated	
	€'000	€'000	
Táillí agus Costais Chomhaltaí an Údarás	140	157	Údarás Members Fees and Expenses
Tuarastail - féach 9(a)	4,370	4,503	Salaries - see 9(a)
Taisteal Intíre	229	291	Domestic Travel
Taisteal Thar Lear	12	14	Foreign Travel
Cíos, rátaí, solas, teas agus cothabháil oifige	440	416	Rent, rates, light, heat and office maintenance
Costais Ghinearálta Oifige	613	333	General Office Expenses
Suirbhéanna agus Seirbhísí Teicniúla	103	118	Surveys and Technical Services
Fógraíocht agus Bolscaireacht	121	108	Advertising and Publicity
Táille Iniúchta	51	56	Audit Fee
	6,079	5,996	

9(a) Fostaithe agus Luach Saothair

Tá costas na foirne déanta suas de:
 Tuarastal
 ASPC Fostóir

Sé an meán uimhir daoine buan a bhí fostaithe ag an Údarás sa bhliain airgeadais ná 79 (2014 - 79)

Tá costas na foirne déanta suas de: Tuarastal ASPC Fostóir	4,713	4,908	9(a) Employees and Remuneration
	464	489	The staff costs comprise: Salaries Employers P.R.S.I

9(b) Aisbhaint a Bhaineann le Pinsean

I rith 2014 rinneadh aisbhaintí €315,425 (2014 - €342,274) a bhain le pinsean ón bhfoireann agus íocadh an tsuim sin leis an Roinn Éalaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithe agus Gaeltachta.

I rith 2014 rinneadh aisbhaintí €315,425 (2014 - €342,274) a bhain le pinsean ón bhfoireann agus íocadh an tsuim sin leis an Roinn Éalaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithe agus Gaeltachta.	5,177	5,397	9(b) Pension Related Deduction
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10. Cothabháil agus Bainistiú na Punainne Maoine

Tuarastail - féach 9(a)
 Costais Taistil agus Feithiclí
 Caiteachas Díreach ar Chothabháil
 Costais dhíreacha na Rannóige Maoine agus Innealtóireachta
 Soláthar do Dhrochfhiacha

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

Tuarastail - féach 9(a) Costais Taistil agus Feithiclí Caiteachas Díreach ar Chothabháil Costais dhíreacha na Rannóige Maoine agus Innealtóireachta Soláthar do Dhrochfhiacha	807	894	10. Maintenance and Management of Property Portfolio
	78	101	Salaries - see 9(a)
	2,354	2,284	Travel and Motor Expenses
	15	28	Direct Maintenance Expenditure
	229	211	Direct costs of Property and Engineering Division
	3,483	3,518	Bad Debts Provision
	(260)	(126)	Less Administration Costs relating to expenditure on Fixed Assets (Note 12)
	3,223	3,392	

11. Forbairt Teanga, Cultúir agus Pobail

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

Forbairt Teanga Costais Forbartha Pobail Deontais Reáchtála do Chomharchumainn Tionscadail Forbartha Pobail	1,360	1,035	11. Language, Culture and Community Development
	869	838	Language Development
	1,560	1,567	Community Development Costs
	129	239	Administration Grants for Co-Operatives
	3,918	3,679	Community Development Projects

Cuirtear an Deontas ón Oireachtas "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 thusas).

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).

Nótaí ar na Ráitis Airgeadais (ar lean)

12. Costais Riarcháin Chaipitlithe

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

13. Drochfhiacha

Díscríobhadh drochfhiacha de €259,398 sa bhliain 2015 (€128,046 sa bhliain 2014).

14. Maoin, Gléasra agus Trealamh

	14. Property, Plant and Equipment			
	Foignimh agus Áiseanna Eile	Oibreacha Caipitil Idir Lámha	Sócmhainní Dochta Eile	Iomlán
	Property and Other Facilities	Capital Work in Progress	Other Fixed Assets	Total
	€'000	€'000	€'000	€'000
Costas				Cost
Ar 1 Eanáir	247,807	1,482	5,847	255,136 At 1 January
Breiseanna	0	4,122	124	4,246 Additions
Oibreacha críochnaithe i rith 2015	2,671	(2,671)	0	0 Work completed during 2015
Diúscairt	(459)	0	(1)	(460) Disposals
Ar 31 Nollaig 2015	250,019	2,933	5,970	258,922 At 31 December 2015
Dímheas				Depreciation
Ar 1 Eanáir	157,315	0	5,590	162,905 At 1 January
Soláthar don bhliain	6,643	0	123	6,766 Charge for Year
Diúscairt	(331)	0	(1)	(332) Disposals
Ar 31 Nollaig 2015	163,627	0	5,712	169,339 At 31 December 2015
Glanluach de réir na Leabhar				Net Book Value
Ar 31 Nollaig 2015	86,392	2,933	258	89,583 At 31 December 2015
Ar 1 Eanáir 2015	90,492	1,482	257	92,231 At 1 January 2015
San áireamh sna Maoin, Gléasra agus Trealamh Breise tá:	€'000		Additions to Property, Plant and Equipment comprise:	€'000
Éadáil Maoin, Gléasra agus Trealamh	3,985		Property, Plant & Equipment Acquisition	3,985
Caiteachas Caipitlithe	260		Expenditure Capitalised	260
	4,245			4,245

Notes to the Financial Statements (continued)

12. Administration Costs Capitalised

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

13. Bad Debts

Bad debts of €259,398 were written off in 2015 (€128,046 in 2014).

Nótaí ar na Ráitis Airgeadais (ar lean)**Notes to the Financial Statements (continued)****15. Sóchmhainní Dochta Inláimhsithe**

Níl aon infheistíochtaí i scaireanna lúaite ag Údarás na Gaeltachta.

Costas

Ar 1 Eanáir	20,788	23,776
Breiseanna	445	753
Diúscairt	(800)	(3,741)
Ar 31 Nollaig (Tá liosta de na infheistíochtaí coiméadta ag costas i Sceideal 1 de na cuntas)	20,433	20,788

Soláthar i gcomhair Athluachála

Ar 1 Eanáir	8,881	7,978
Soláthar don bhliain	734	(77)
Diúscairt	(434)	980
Ar 31 Nollaig *	9,181	8,881

Glanluach de réir na Leabhar ar 31 Nollaig

Ar 1 Eanáir

*Tá an glan-soláthar comhdhéanta de athluacháil dhearfach de €1,566,481 agus díluacháil de €10,247,665

16. In fháltais

Méid infhaighte taobh istigh d'aon bhliain

Féichiúnaithe agus Réamhíocaíochtaí	3,053	2,813
Fochuideachtaí	0	1
Scéimeanna Fostaíochta agus Sóisialta	253	733
	3,306	3,547

17. Iníocaíochtaí

Méid infhaighte taobh istigh d'aon bhliain

Creidiúnaithe agus Costais Fhabhráithe	1,672	1,572
Fochuideachtaí	2	4
	1,674	1,576

	2015 €'000	2014 €'000	
15. Financial Fixed Assets			
Údarás na Gaeltachta does not hold any investments in quoted shares.			
Cost			
At 1 January	20,788	23,776	
Acquisitions	445	753	
Disposals	(800)	(3,741)	
At 31 December (Schedule 1 to the accounts lists investments held at cost)	20,433	20,788	
Provision for Revaluation			
At 1 January	8,881	7,978	
Charge for year	734	(77)	
Disposals	(434)	980	
At 31 December *	9,181	8,881	
Net Book Value at 31 December	11,252	11,907	
At 1 January	11,907	15,798	
			*The net provision is made up of a positive revaluation of €1,566,481 and a devaluation of €10,247,665
	2015 €'000	2014 €'000	
16. Receivables			
Amounts falling due within 1 year			
Accounts Receivable and Prepayments	3,053	2,813	
Subsidiary Companies	0	1	
Employment and Social Schemes	253	733	
	3,306	3,547	
	2015 €'000	2014 Athluaithe Re-stated	
17. Payables			
Amounts falling due within 1 year			
Accounts Payable and Accruals	1,672	1,572	
Subsidiary Companies	2	4	
	1,674	1,576	

Nótaí ar na Ráitis Airgeadais (ar lean)

Notes to the Financial Statements (continued)

18. Cuntas Caipitil

Fuilleach ar 1 Eanáir

Aistriú ón gCuntas Oibriúcháin:

Deontais Stáit a úsáideadh chun Caiteachas Caipitil a mhaoliniú
Aistriú ón gCuntas Oibríoch i leith caiteachais chaipitil áirithe
Farasbarr /(Easnamh) ar Dhiúscairt Sócmhainní agus Infheistíochtaí
Deontas Caipitil ón Roinn Ealaíon, Oidhreachta, Gnóthaí Réigiúnacha, Tuaithé agus Gaeltachta i leith Caiteachais ar Fhoirgneamh
Deontais ó Fhuinneamh Inmharthanna Éireann i leith Caitheachas ar thograí fuinneamh
Déanfar maoiniú ar chaiteachas reatha Teanga, Cultúr agus Forbairt Pobail ó aistriú fáltais díol caipitil.

	2015 €'000	2015 €'000	2014 €'000	
18. Capital Account				
Balance at 1 January		107,282	112,211	
Transfer from the Operating Account:				
State Grants used to fund Capital Expenditure	2,175		1,370	
Transfer from Operating Account in respect of certain capital expenditure	123		68	
Surplus /[Deficit] on Disposals of Assets and Investments	185		620	
Capital Grant from the Department of Arts, Heritage, Regional, Rural and Gaeltacht Affairs in respect of Expenditure on a Building	1,000		250	
Grant from Sustainable Energy Ireland in respect of Expenditure on energy saving projects.	124		0	
Transfer from the proceeds of Capital disposals to fund Current Expenditure on Language, Culture and Community Development.	(375)		(375)	
Dímheas ar Shócmhainní Dochta	3,232		1,933	
Dímheas ar Chearta lascaireachta	(6,767)		(6,930)	Depreciation on Fixed Assets
	(9)		(9)	Depreciation on Fishing Rights
Soláthar i gcomhair Athluachála Infheistíochtaí	(734)		77	Provision for Revaluation of Investments
Díscríobh Infheistíochtaí	(64)		0	Investment Write-offs
			77	
		[4,342])	[4,929]	
Fuilleach ar 31 Nollaig		102,940	107,282	Balance at 31 December

Nótaí ar na Ráitis Airgeadais (ar lean)

19. Gealltanais

Caipiteal

€3 milliún an luach a bhí ar ghealltanais Chaiteachais Chaipítel ar aghaidh ar 31 Nollaig 2015.

Deontais

Meastar luach íocaíochtaí ar aghaidh i leith Gealltanais Deontas ag €15milliún ar 31 Nollaig 2015.

20. Dliteanais Theagmhasacha

Bhí roinnt cásanna dlí idir lámha ar an 31 Nollaig 2015 ina raibh na cintí éiginnte. Measann an tÚdarás nach mbeidh aon chostas i gceist i leith na gcásanna seo agus dá bhrí sin níl aon soláthar déanta do 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 dtreoirínte a d'eisigh an Roinn Airgeadais i leith nochtadh leasanna ag Comhaltaí den Bhord agus chloígh an tÚdarás leis na modhanna sin i rith na bliana.

Faomhadh deontais agus idirbhearta eile nua de €220,486 in iomlán in 2015 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 treoirínte ón Roinn Airgeadais i leith cásanna leasa pearsanta. I gcásanna a bhféadfadh coinbhleacht leasa a bheith ann, ní bhfuair Comhaltaí den Bhord cáipéisíocht bhoird i dtaca leis na hidirbhearta molta, agus níor ghlac na Comhaltaí sin páirt ná níor fhreastail siad ar aon phlé boird a bhain leis an ábhar.

22. Stádas Cánoch

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

Notes to the Financial Statements (continued)

19. Commitments

Capital

Forward commitments on Capital Expenditure at 31 December 2015 amounted to €3 million.

Grants

It is estimated that future payments likely to arise from Grant Commitments amounted to €15 million at 31 December 2015.

20. Contingent Liabilities

At 31st December 2015 there were a number of ongoing legal cases, whose ultimate outcomes were uncertain. Údarás 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 €220,486 were approved in 2015 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 ar na Ráitis Airgeadais (ar lean)

23. Scéim Phinsin

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

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

	2015 (€'000)	2014 (€'000)
Costas Seirbhise Reatha	1,396	1,154
Ús ar Dhliteanais na Scéime Pinsin	2,027	3,645
Ranníocaíochtaí ó Fhostaithe	(217)	(234)
	3,206	4,565

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

Dliteanas Glan Pinsin ag 1 Eanáir
Costas Seirbhise Reatha
Pinsin a íocadh i rith na bliana
Athruithe sna foshuómhanna
Ús ar Dhliteanais na Scéime Pinsin
Gnóthachan/[caillteanas] ó thaithí
Dliteanas Glan Pinsin ag 31 Nollaig

(113,873)	(105,659)
(1,396)	(1,154)
3,915	4,173
7,382	(13,362)
(2,027)	(3,645)
2,108	5,774
(103,891)	(113,873)

(c) Maoiniú larchurtha do Phinsin

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

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

Aithnítear an Maoiniú larchurtha Glan do Phinsin sa Raitéas loncam agus Caiteachas agus Cúlchiste loncam Coiméadta mar seo a leanas:

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

	2015 (€'000)	2014 (€'000)
3,423	4,799	Funding recoverable in respect of current year pension costs
(3,915)	(4,173)	State Grant applied to pay Pensioners
(492)	626	

B'í an tsócmhainn mhaoinithe iarchurtha do phinsin amhail ar 31 Nollaig 2015 ná €104 milliún (2014: €114 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:

The deferred funding asset for pensions as at 31 December 2015 amounted to €104 million (2014: €114 million).

Nótaí ar na Ráitis Airgeadais (ar lean)**Notes to the Financial Statements (continued)****(d) History of Defined Benefit Obligations**

	2015	2014	2013	
Oibleagáidí sochair sainithe (€'000)	103,891	113,873	105,659	Defined benefit obligations (€'000)
(Gnóthachain)/Caillteanais ó thaithí Dhliteanais na scéime (€'000)	(2,108)	(5,774)	(5,997)	Experience (Gains)/Losses on Scheme Liabilities (€'000)
Céadatán de luach reatha Dhliteanais na Scéime	-2.00%	-5.10%	-5.70%	Percentage of the present value of Scheme Liabilities
B' é an caillteanas carnach achtúireach aitheanta sa Ráiteas Gnóthachan agus Caillteanas Aitheanta Iomlán ná €8,971,000				The cumulative actuarial loss recognised in the Statement of Total Recognised Gains and Losses amounted to €8,971,000

(e) Cur Síos Ginearáltá ar an Scéim

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

(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 2012. This has been updated up to 31 December 2015 by an independent qualified actuary to take account of the requirements of FRS 102 in order to assess the scheme liabilities at 31 December 2015.

Benefits accruing to the Single Scheme members at 31 December 2015 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:

Modh Luachála

	2015
Ráta Lascaine	2.25%
Ráta Boilscithe	1.60%
Ráta Ardaithe Tuarastail	3.10%
Ráta Ardaithe Íocaíochtaí Pinsin	2.60%

Valuation Method

1.80%	Discount Rate
1.60%	Inflation Rate
3.10%	Rate of Increase in Salaries
2.60%	Rate of Increase in Pensions in Payment

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.

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.

	2015
Ball d'aois 65 (ionchas saoil reatha i mblianta)	22.3
Ball d'aois 45 (ionchas saoil ag aois 65 i mblianta)	24.6

2014	Valuation Method
22.3	Member age 65 (Current life expectancy in years)
24.6	Member age 45 (Life expectancy at age 65 in years)

Nótaí ar na Ráitis Airgeadais (ar lean)**24. Fígiúirí Comparáideacha**

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

Notes to the Financial Statements (continued)**24. Comparative Figures**

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

25. Idirbhearta le Páirtithe Gaolmhara

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

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.

Cíos Áitreabh a Fuarthas

Deontais a Íocadh

Conarthaí i gcomhair Seirbhísí a fuarthas

€	€
Fochuideachtaí	Comhchuideachtaí
<i>Subsidiaries</i>	<i>Associate Companies</i>
72,662	117,462 Rents from Premises Received
882,000	0 Grants Paid
59,588	408 Contracts for Services Received

Nótaí ar na Ráitis Airgeadais (ar lean)**Notes to the Financial Statements (continued)****26. Sochair Comhaltaí an Bhoird****Comhulta/Member**

Anna Ní Ghallachair, Cathaoirleach
 Daithí Alcorn
 Séamus Cosaí Mac Gearailt
 Ian Mac Aindriú
 Fiachra Ó Céilleachair
 Eunan Mac Cuinneagáin
 Seán Ó Cuireáin
 Seosamh Ó Laoi
 Dairíona Nic Con Iomaire
 Pádraig Ó hAinifín
 Aindrias Ó Muimhneacháin*
 Siobhán Seoighe**

26. Board Members' Emoluments

Táille / Fee	Costais Taistil/ Expenses
€	
---	7,416
11,970	5,562
11,970	5,397
11,970	7,120
---	3,263
11,970	5,237
11,970	4,434
11,970	2,606
---	1,095
---	4,777
10,652	3,372
---	2,414
82,472	52,693

*Tháining túis lena thréimhse in oifig ar 10 Feabhra 2015.
His term of office started on February 10th 2015.

**Tháining túis lena tréimhse in oifig ar 22 Meitheamh 2015.
Her term of office started on June 22nd 2015.

Íocadh táille bliantúil €4,950 le comhulta seachtrach den Choiste Iníúchóireachta, Riobard Ó Cathasaigh in 2015.
An annual fee of €4,950 was paid to an external member of the Audit Committee, Riobard Ó Cathasaigh in 2015.

27. Briseadh síos ar sochair fostaithe.**27. Employee Benefits Breakdown.**

Rainse iomlán sochair fostaithe

Range of total employee benefits

Líon Fostaithe

Number of Employees

Ó/From	Chuig/To	2015	2014
€60,000	-	€70,000	2
€70,000	-	€80,000	18
€80,000	-	€90,000	1
€90,000	-	€100,000	8
€100,000	-	€110,000	3
€110,000	-	€120,000	0
€120,000	-	€130,000	1

Luach Saothair an Phríomhfeidhmeannaigh

Fuair an Príomhfeidhmeannach tuarastal de €126,200 agus tá sé i dteideal pinsean de réir gnáth shocruithe pinsean an tseirbhís poiblí.

Chief Executive's Remuneration

The Chief Executive received an annual salary of €126,200 and is also entitled to a pension in line with standard public sector pension entitlements.

Nótaí ar na Ráitis Airgeadais (ar lean)

28.Aistriú go FRS 102

Notes to the Financial Statements (continued)

28. Transition to FRS 102

Réiteach Caipitil agus Cúlchistí	Nóta/ Note	Ar 1 Eanáir 2014	Ar 31 Nollaig 2014	Reconciliation of Capital and Reserves
		As at 1 Jan 2014	As at 31 Dec 2014	
		€'000	€'000	
Caipitil agus cúlchistí (mar a bhí luate cheana)		112,335	107,731	Capital and reserve (as previously stated)
Pá Saoire Fabhraithe	28(a)	(94)	(96)	Holiday pay accrual
Caipitil agus cúlchistí (mar atá athluaithe)		112,241	107,635	Capital and Reserves (as re-stated)

Réiteach Farasbarr/(Easnamh) don bhliain	Nóta/ Note	Bliaín dar críoch 31 Nollaig 2014	Reconciliation of Surplus/(Deficit) for the year
		Year ended 31 Dec 2014	
		€'000	
Easnamh don bhliain (mar a bhí luate cheana)		(4,681)	Deficit for the year (as previously stated)
Pá Saoire Fabhraithe	28(a)	(2)	Holiday Pay accrual
Soláthar agus díscríbh Infheistíochtaí		77	Provision and write-off of Investment
Easnamh don bhliain (mar atá athluaithe)		(4,606)	Deficit for the year (as re-stated)

(a)Fabhrú Pá Saoire

Ní raibh fabhrú déanta ag Údarás na Gaeltachta roimhe seo ar phá saoire a bhí tuillte ag fostaithe ach nach raibh tógtha acu ag an dáta tuairisciú. Faoi FRS 102 ba chóir go mbeadh seo le feiceáil sna ráitis airgeadais.

Sé toradh an athraithe seo ná méadú de €94,000 i gcreidiúnaithe ag an dáta aistriú agus €96,000 at 31 Nollaig 2014. Tá an easnamh méadaithe de €94,000 sa bhliain dár críoch 31 Nollaig 2013 agus €2,000 sa bhliain dár críoch 31 Nollaig 2014.

(b)Soláthar agus díscríobh infheistíochtaí

Roimhe seo bhí tuairisciú déanta ag an Údarás ar ghluaisceachtaí luach cóir infheistíochtaí tríd and Ráiteas Gnóthachan agus Caillteanas Aitheanta Iomlán (STRGL). Trí glacadh leis FRS 102 déantar tuairisciú ar na gluaisceachtaí tríd and Raiteas Ioncam agus Caiteachas agus an Cúlchiste Ioncam Coiméadta. Níl aon éifeacht ar an iomlán aige ar na cuntas.

29.Ceadú na Ráitis Airgeadais

Cheadaigh Bord Údarás na Gaeltachta na ráitis airgeadais ar 4 Márta 2016.

(a) Holiday pay accrual

Údarás na Gaeltachta had not previously accrued for holiday pay earned by employees but not availed of at the reporting date. Under FRS 102, the financial statements must recognise such accruals.

The impact of this change is an increase of €94,000 in creditors at the transition date and €96,000 at 31 December 2014. The deficit is increased by €94,000 in the year ended 31 December 2013 and by €2,000 in the year ended 31 December 2014.

(b) Provision and write-offs of investment

Previously, Údarás had accounted for movements in the fair value of its investments through the Statement of Total Recognised Gains/Losses (STRGL). With the adoption of FRS 102 such movements are accounted for through the Statement of Income and Expenditure and Retained Revenue Reserves. There is no overall effect on the accounts.

29.Approval of the financial statements

The financial statements were approved by the Board of Údarás Na Gaeltachta on 4 March 2016.

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>
	€	€	€
Fochuideachtaí atá faoi úinéireacht an Údaráis Subsidiary companies under Údarás ownership			
1. Muintearas Teo	3	3	----
2. Ealaín (na Gaeltachta) Teo	2,158,013	2,153,375	----
Comhchuidéachtaí ina bhfuil idir 20% agus 50% de na gnáthscaireanna ag an Údarás Associate companies in which An tÚdarás has between 20% and 50% of ordinary shares			
3. Eo Teo	31,744	31,744	----
4. Aerphort Idirnáisiúnta Dhún na nGall Teo	675,061	248,605	52,889
5. Éisc lathglas Teo	77,939	102,269	190,461
6. Diginet Teo	38,132	38,100	----
7. Chillchiarán Éisc Teo	25,395	25,395	----
8. Maoiniú Mara Teo	1,600,000	294,000	1,306,000
9. Studio Solas Teo	600,000	200,000	400,000
10. Bradán Beo Teo	749,964	225,000	500,000
Cuideachtaí ina bhfuil níos lú ná 20% de na gnáthscaireanna ag an Údarás Companies in which An tÚdarás has less than 20% of ordinary shares			
11. Kerry Airport plc	31,743	20,155	----
12. Galf Corca Dhuibhne cpt	200,001	21,105	200,000
13. Soilse Excel Teo	63,487	7,064	----
14. Cón agus Abhlanna Éireannach Teo	250,000	50,000	200,000
15. Nemeton Teo	76,184	9,931	----
16. Cambus Teo	720,000	213,284	370,000
17. Proxy Biomedical Ltd	250,003	1	250,000
18. Selc Éireann Teo	608,910	102	300,000
19. Noontek Teo	41,090	65	----
20. Mara Beo Teo	63,487	63,487	----
21. G Croí Teo	50,000	280	----
22. Forbairt Eolaíocht Teo	97,500	8	60,000
23. Sláinte Eol Teo	25,000	5	----
24. Docdaingean Teo	50,000	210	----
Infheistíocht nach gnáthscaireanna iad Non equity investments	11,948,883		11,096,046

An Costas lomlán/Total Cost

20,432,539

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