



# Annual Report **2024**

An Chomhairle Oidhreachta  
The Heritage Council





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## Message from our Chairperson

It gives me great pleasure to introduce the Heritage Council's Annual Report for 2024 – a year that stands out as one of the most productive since the current Council was appointed in 2020. Indeed, there are many highlights to reflect upon this year.

The Heritage Council's capacity has grown substantially in recent years, with our staff complement having almost doubled. This expansion, supported by the Department of Housing Local Government and Heritage, together with significant and sustained increases in our annual budget, has enabled us to build new areas of in-house expertise and to pursue a level of ambition that is now bearing fruit.

The most visible results of this strengthened capacity can be seen in the Government's recognition of heritage at the highest levels. I am particularly proud that a number of Heritage Council priorities were included in the incoming Programme for Government – a clear signal of confidence in the organisation's leadership, expertise, and vision.

These priorities are:

- ▶ to explore the creation of a National Centre of Excellence for Traditional Skills;
- ▶ to establish a Heritage Research Unit within the Heritage Council;
- ▶ and to review the Heritage Act 1995.

Each represents a significant undertaking and together they will shape the Council's work and the wider heritage landscape for years to come.

Our success in securing this recognition is the result of persistent, evidence-based advocacy. Throughout 2024, the Heritage Council continued to invest in data and research to underpin our work and strengthen our case to policymakers.



A particularly important milestone was the publication of [independent research](#) commissioned by the Council and conducted by KPMG, which found that the heritage sector contributes €4.6 billion annually to the Irish economy and supports some 62,000 jobs, directly and indirectly. These figures speak volumes. They challenge outdated perceptions that heritage protection is a “nice to have” and instead position it as a vital contributor to Ireland’s economic, social, and cultural wellbeing.

The Council’s growing influence was also evident in the planning system – one of the most powerful mechanisms for protecting heritage assets. In 2024, we made 43 planning submissions, representing a 420% increase from 2023. These included significant interventions on projects such as Dublin’s MetroLink, the Royal City of Dublin Hospital on Baggot Street, and the N2 Slane Bypass.

In each case, our submissions demonstrated both balance and expertise – ensuring that heritage was not sidelined in key infrastructure, housing, and environmental decisions.

In addition, I want to acknowledge the progress made in expanding heritage

expertise at Local Authority level and thank the City and County Management Association members for their collaboration and support of our shared agenda.

The achievements outlined in this report are a testament to the dedication and professionalism of the Heritage Council’s staff, partners, and colleagues in the Department of Housing, Local Government and Heritage, whose efforts have helped to deliver for the sector.

I also wish to acknowledge the many volunteers across the country who give so generously of their time to protect and celebrate local heritage – they are the true custodians of Ireland’s past and future.

Finally, I would like to express my gratitude to my fellow Council members for their wisdom and commitment, and to our Chief Executive, Virginia Teehan, whose tireless leadership and dedication continue to drive the Heritage Council forward. Together, we have achieved much in 2024, and I look forward with optimism to 2025.

**Martina Moloney**  
Chairperson



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## Message from our CEO

As Chief Executive of the Heritage Council, I take great pride in presenting our Annual Report for 2024 – a year of remarkable innovation, progress, and positive change. It has been a true privilege to be part of the work and an honour to help guide a period in which the Council’s long-standing vision for a better-resourced, more resilient heritage sector is steadily becoming a reality.

Among the most significant developments this year was the announcement, following Budget 2024, of almost €1 million in new funding to enable every local authority in Ireland to appoint a full complement of specialist heritage professionals – archaeologists, architectural conservation officers, and archivists – by 2026. This is a landmark achievement and a transformative step for heritage protection at local level.

For decades, the absence of these specialist roles in many local authorities has contributed to the loss of invaluable heritage assets. Essential work such as archival research, archaeological assessment, and building conservation has too often been constrained by limited expertise and resources.

The Heritage Council has long advocated for change, drawing on the proven success of our Heritage Officer and Biodiversity Officer models to demonstrate what is possible when skilled professionals are embedded locally. To see this vision now being realised is immensely rewarding. As I write, local authorities across the country are appointing archivists for the first time in their history – a truly momentous development which, speaking as an archivist myself, I could not have imagined when I began my career.

2024 also marked the Heritage Council’s first major foray into higher and post-primary education. Our new Fulbright-Heritage Council Professional Award offers Irish



scholars the opportunity to study or teach in the U.S., opening global academic pathways in conservation, folklore, museum practice and more.

In another major development, we piloted our Heritage in Schools scheme at post-primary level with the Transition Year (TY) Heritage Pilot, recognising that ages 13–18 are critical for career awareness. Research we commissioned confirms that heritage interest and understanding plummet during these years—and that 82% of the public believe schools should do more to teach heritage. This new programme addresses that gap directly and strategically, laying pathways toward careers in conservation, history, archaeology and beyond.

The achievements of 2024 are a testament to the dedication, creativity, and professionalism of the Heritage Council's partners across the heritage sector, and our colleagues in the Department. I extend my

sincere thanks to all who have contributed to this year's successes. Together, we are building a stronger future for Ireland's heritage – one that honours the past while investing confidently in the generations to come.

I also wish to acknowledge our expanding team in Áras na hOidreachta in Kilkenny, whose professionalism, enthusiasm and passion for heritage have been fundamental to our work over the past year.

I want to thank Ministers Darragh O'Brien TD and Malcolm Noonan TD, both of whom have been incredibly supportive of the Heritage Council this year and in previous years. Finally, I would like to thank our Chairperson Martina Moloney, and all Council members for their support and valuable contributions to all of our work throughout the year.

**Virginia Teehan**  
Chief Executive Officer

# About the Heritage Council





**advice**



**awareness**



**communities**



**education**



**funding**



**conservation**



**planning**



**alive**

The Heritage Council is a national institution that provides **policy advice** and **funding** to **support awareness** and **conservation** of Ireland's rich heritage. This encompasses natural, built and cultural heritage, including intangible things like traditions and stories.

We're government-funded and give expert, evidence-based advice on heritage policy. We also **work directly with communities**, local councils, and other groups to support projects that protect and celebrate what makes Ireland unique.

We give grants, **help with planning** and conservation, **support education and skills**, and run events like Heritage Week to get people involved. We're here to make sure **our heritage stays alive, relevant, and valued.**

# Our Council



**Left to right:** Patricia O'Hare, Mary Tubridy, Sheila Pratschke, Michael Farrell, Fionnuala May, Virginia Teehan, Martina Moloney, Minister Daragh O'Brien, John Pierce, Deirdre McDermott, Mark Scott

**Not present:** Sammy Leslie, John Patrick Greene



**Dr Martina Moloney (Chairperson)**

Board member of the Heritage Council (2005 – 2010), former Chief Executive, Louth and Galway County councils, member of the Arts Council (2016 – 2021), member of the National Oversight and Audit Commission for Local Government (2014 – 2021)



**Fionnuala May**

County Architect of Fingal County Council (2011 – present), member of the Heritage Council's Standing Committee on Architecture (2000 - 2010), member of Royal Institute of the Architects of Ireland (RIAI) council (2016 – present), board member of the Irish Architectural Archive



**Michael Farrell**

Former Corporate Secretary and Director of Human Resources at UCC, Chief Executive at Clinical Research Ireland (2020 – 2022), Interim Chief Executive of the Royal College of Physicians (2018 – 2019)



**Deirdre McDermott**

Architect, planner, urbanist and principal at Deirdre McDermott and Associates (2002 – present), former President of the International Council on Monuments and Sites (ICOMOS) Ireland and current Advisory Committee Officer of ICOMOS International



**Dr Patricia O'Hare**

Assessor with the Heritage Council Museum Standards Programme for Ireland (MSPI) (2016 – 2024), Research and Education Officer for Trustees of Muckross House, Killarney (1995 – present)



**John Pierce**

Director, Irish Peatland Conservation Council (2021 – present), trustee with the Charitable Infirmary Charitable Trust (2018 – present), Chair of An Taisce (2017 – 2019), Director of Global Marketing Group Fujitsu (2016 – 2017)



**Sheila Pratschke**

Chair of the Arts Council (2014 – 2019), Director at Centre Culturel Irlandais, Paris (2007 – 2013), Director of the Tyrone Guthrie Centre, Annaghmakerrig (2001 – 2006)



**Dr Mary Tubridy**

Director and Head of Research at the Irish Uplands Forum (2008 – present), Chairperson of the Irish Uplands Forum (2003 – 2008), Principal of Mary Tubridy and Associates (1995 – present), Post-doctoral researcher UCD (1980 – 1982) and TCD (1982 – 1995)



**Professor Mark Scott**

Professor of Regional & Urban Planning at University College Dublin (2002 – present), Corporate Member of the Irish Planning Institute (since 2002), Fellow of the Academy of Social Sciences (2024 – present), Fellow of the Regional Studies Association (2021 – present), Chair of the Historic Monuments Council (Northern Ireland) (2025 – present)



**Sammy Leslie** (until February 2024)

Custodian, Castle Leslie Estate (brand) (1991 – present), trustee of Castle Leslie Preservation Trust (2005 – present), trustee of Birr Castle (1990s – 2023), trustee at Irish Heritage Trust (2004 – 2016)



**Dr John Patrick Greene** (until August 2024)

Member of the Royal Irish Academy Standing Committee on Archaeology (2023 – present), Chief Executive and Museum Director of EPIC, the Irish Emigration Museum (2019 – 2023), Consultant/Owner of Greene Associates (2017 – 2019), Chief Executive of Museums Victoria in Melbourne (2002 – 2017), Fellow of the Society of Antiquaries of London (1985 – present)



## Our Staff



**Left to right:** Ger Croke, Tara Fitzgerald, Eoin O Donnchadha, Christena Ryan, Maria Woodlock, Catherine Casey, Lisa Shortall, Anne Barcoe, Triona Byrne, Maria Walsh, Meadhbh Bolger, Virginia Teehan, Emer Prendergast, Pearse Ó Caoimh, Cathy Connelly, Susan Garrett, Patricia Fallon, Lesley-Ann Hayden, Ian Doyle, Shay Kelleher, Richard Brennan, Marian Maguire, Aalia Kamal

**Not present:** Michael O Brien, Ronan Healy, Anna Meenan, Amanda Ryan

# Organisational Structure

**VIRGINIA TEEHAN**  
Chief Executive Officer

**ANNE BARCOE**  
PA to Chief Executive and Chairperson

**CATHERINE CASEY**  
Head of Climate Change

**LORCAN SCOTT**  
Wildlife Officer  
(January to March)

**MEADHBH BOLGER**  
Biodiversity Officer  
(from November)

**PEARSE Ó CAOIMH**  
Head of Communications and Public Affairs

**RONAN HEALY**  
National Heritage Week Programme Manager

**MARTINA MALONE**  
Executive Officer, Communications

**LISA SHORTALL**  
Head of Research, Learning and Culture Heritage

**AALIA KAMAL**  
Cultural and Inclusive Heritage Officer

**MARIA WALSH**  
Heritage in Schools Programme Manager

**EOIN Ó DONNCHADHA**  
Heritage in Education Policy Development Officer

**LESLEY-ANN HAYDEN**  
Museum Standards Programme for Ireland Programme Manager (MSPi)

**IAN DOYLE**  
Head of Conservation

**TRÍONA BYRNE**  
Architecture Officer

**SHAY KELLEHER**  
Planning Officer

**ANNA MEENAN**  
Traditional Farm Buildings Grant Scheme Programme Manager

**MICHAEL O'BRIEN**  
Head of Business Services (January to August)

**CATHY CONNELLY**  
Corporate Services Officer

**EMER PRENDERGAST**  
ICT Policy and Projects Manager (from December)

**SUSAN GARRETT**  
Clerical Officer

**TARA FITZGERALD**  
Clerical Officer

**GERARD CROKE**  
Administrator

**RICHARD BRENNAN**  
Head of Finance

**AMANDA RYAN**  
Grants Manager

**MARIA WOODLOCK**  
Finance Manager

**MARIAN MAGUIRE**  
Grants Administrator

**CHRISTENA RYAN**  
Administrator

## STAFF UPDATES IN 2024



**Meadhbh Bolger** was appointed as Biodiversity Officer in November



**Emer Prendergast** was appointed as ICT Policy and Projects Manager in December

# 2024: Highlights from the year





## JANUARY

The first graduates from the All-Ireland Heritage Skills Programme were celebrated at an event at Rothe House in Kilkenny. The Programme is a collaboration between The King's Foundation, The Heritage Council and the Department for Communities' Historic Environment Division (HED) which aims to elevate individuals within the construction sector to the status of master craftspeople.

**Left to right:** Malcolm Noonan TD (Minister for Heritage), Jack Murphy (Blacksmith), Hannah Glass (Decorative Finisher), Emmanuel Buule (Joiner), Mary Hallinan (Blacksmith), Anthony Duignan (Joiner), Oliver Flood (Blacksmith), Darragh O'Brien TD (Minister for Housing, Local Government and Heritage)



**Left to right:** Ricky Whelan (Biodiversity Officer for Offaly County Council), Lorcan Scott (Wildlife Officer with the Heritage Council), Sheila Pratschke (Heritage Council Member) and Andy Bleasdale (Head of the Scientific Advice and Research Directorate with the National Parks and Wildlife Service)

## FEBRUARY

On World Wetlands Day, the Heritage Council launched the 2nd edition of '[A Guide to the Habitats in Ireland](#)' by Dr. Julie Fossitt at Lough Boora in Co. Offaly.



## MARCH

The Heritage Council appeared at a Bord Pleanála hearing on the planned Metrolink to highlight the potential impact of a station at St Stephens' Green.

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## APRIL

The Heritage Council collaborated with Cartoon Saloon to produce the Puffin Rock Wildlife Activity Book, a biodiversity-focused publication designed to help children engage with nature.

**Left to right:** At the launch in St Aidan's National School, Kilmanagh Co. Kilkenny, are: Catherine Casey (Head of Climate Change with the Heritage Council), Mary Uí Chaoimh (teacher at St Aidan's), and author Juanita Browne with pupils from St Aidan's National School.

## MAY

National Heritage Week 2024 launches at Dublin Castle with the Railway Preservation Society of Ireland.

**Left to right:** Niamh Lunny (CEO of the Irish Landmark Trust) and Virginia Teehan (CEO of the Heritage Council)



## JUNE

Pupils from St Canice's Primary School in Kilkenny celebrate European Archaeology Days at the Heritage Council with Minister for Heritage Malcolm Noonan TD and Chairperson of the Heritage Council Martina Moloney.



## JULY

An exhibition celebrating the contributions of community midwives to maternity care in Ireland in the early 20th century opens at the National Museum of Ireland-Country Life.

Centred around Mary Anne Fanning, who worked as a District Midwife and Nurse in Co Kerry, the exhibition also features the stories of midwives and nurses from Clare, Cork, Galway, Mayo, Tipperary & Wicklow, researched by 22 groups in the Heritage Council-funded Irish Community Archive Network (iCAN).

**Left to right:** Virginia Teehan, Lorna Elms, Emma Laffey, Deirdre Naughton and Pacelli Linscheid at the exhibition opening.



## AUGUST

National Hedgerow Week, a collaboration between the Heritage Council and Teagasc, launches with a farmland biodiversity event at Birr Castle.



## SEPTEMBER

The Heritage Council announces a new partnership with the Fulbright Commission to support an academic opportunity in cultural heritage in the U.S. for an Irish scholar.

**Pictured:** Virginia Teehan (CEO of the Heritage Council) and Dara Fitzgerald (Executive Director Fulbright Ireland).



## OCTOBER

A new National Heritage Week award, the Micheál Ó Muircheartaigh Award for Intangible Heritage Award, is announced by Tánaiste Micheál Martin in Cork. The inaugural winners were the Maharees Conservation Association for their day of currach building during National Heritage Week.

Minister for Heritage Malcolm Noonan TD announces almost €1m in funding for the recruitment of new heritage professionals at local authorities aimed at strengthening the protection of heritage assets across the country.



**Left to right:** Regina Fitzpatrick (Kilkenny County Council Heritage Officer), Tim Butler (Kilkenny County Council Director of Services - Planning, Economic & Environmental Services), Maria Dollard (Kilkenny City Councillor), Malcolm Noonan TD (Minister of State for Nature, Heritage and Electoral Reform), Virginia Teehan (CEO, The Heritage Council), Coilín O'Reilly (Carlow County Council CEO and Chair of the CCMA Rural Development, Community, Culture and Heritage (RCCH) Committee), Bernadette Moloney (Kilkenny County Council Biodiversity Officer)



## NOVEMBER

The Heritage Council's Traditional Farm Buildings (TFB) Scheme won the Grand Prix at the prestigious Europa Nostra awards. It won the prize in the Education, Training and Skills category for its work in empowering farmers to conserve their farm buildings.

**Pictured above:** Newly elected EU Commissioner Michael McGrath joined Virginia Teehan at Ballindenisk Farm (which had conserved several farm buildings through the TFB) to celebrate the award. Also pictured is farm owner Peter Fell with his wife and daughter.

The National Heritage Week awards ceremony took place at the Royal Hospital Kilmainham.

**Pictured right:** Winners in the Wild Child category, the Ahare River & Biodiversity Development Group, for their Take a Walk on the Wild Side event in the Curragh Woods, Co. Wexford





## DECEMBER

The 2024 interns from the Heritage Council's [Conservation Internship Programme](#) presented their research at a Winter Seminar at Trinity College, Dublin. The event showcased the high standard and exceptional professionalism of all of the interns and their work.

# Leadership, Evidence, and Protection: A Transformative Year for Heritage



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## ELEVATING HERITAGE IN NATIONAL DECISION-MAKING

In 2024, the Heritage Council made a decisive leap forward in addressing some of the most complex national heritage challenges. Through targeted interventions, groundbreaking research, and strategic engagement with policymakers, the Council firmly established itself as a serious national actor shaping Ireland's heritage future.



**The Heritage Council has undergone significant development and change over the last 5 years. Its annual budget has increased from €6.6M in 2019 to €16.6M in 2024, while its staff has almost doubled in this time. In 2024, we began to see the fruits of this increase in resources in earnest.**

**2023:** The Heritage Council made 1 planning submission.

**2024:** Following the recruitment of a senior planner, the Heritage Council made 43 submissions in support of, and for the protection of, heritage.

**2022:** The Heritage Council publishes a report highlighting the decline in supply of traditional skills practitioners.

**2024:** A Programme for Government commitment to explore the creation of a Centre of Excellence for Traditional Skills is secured, Ireland's first thatch training course in 15 years is established.

**2023:** Many local authorities don't have archivists, archaeologists or architectural conservation officers on staff.

**2024:** Following Budget 2025, a commitment to fund the recruitment of archivists and ACOs in all local authorities is secured.

**2023:** No data or evidence to determine the contribution heritage makes to the Irish economy annually.

**2024:** Report commissioned which shows that the heritage sector contributes €4.6 billion to the Irish economy each year and supports some 62,000 jobs, directly or indirectly.

These developments highlight a sharpened national focus. While our ongoing work with communities remained vital, this year marked a step-change in how the Council engaged with decision-makers, influenced policy, and positioned heritage as a serious contributor to national priorities.

**“ A 300% increase in planning submissions – ensuring heritage is not sidelined ”**

At the heart of this shift lay the Council's work within Ireland's planning system — our submission on the Royal City of Dublin Hospital (Baggot Street) reflected a national policy concern: tackling vacancy and dereliction in historic buildings. The Council argued that public bodies have a duty to lead by example in addressing vacancy in protected structures. Dublin City Council ultimately agreed, requesting further clarity on the future use of the building—a decision that may serve as precedent for future public sector-led regeneration of heritage assets.

The Council's influence also extended into major structural gaps in national policy. One of the most significant of these was the absence of a national framework for restitution and repatriation of cultural heritage. Responding to this void, a Heritage Council position paper led directly to the



establishment of the [Ministerial Advisory Committee on Restitution and Repatriation of Cultural Heritage](#).

Throughout 2024, the Council continued to serve as Secretariat to the committee, facilitating complex legal and ethical discussions that will inform national guidelines expected in 2025. The results of our National Survey of Cultural Heritage Collections, completed in early 2024, now form a vital evidence base for this pioneering work.

Underlying much of this national progress has been the Council's sustained focus on the crisis facing Ireland's traditional skills sector. Through carefully commissioned research and targeted advocacy, the Council laid out stark findings: an acute shortage of craftspeople, limited apprenticeship opportunities, and mounting pressure to tender specialist conservation work overseas at greater cost.

This intel laid the groundwork for a Programme for Government commitment to explore a National Centre of Excellence for Traditional Skills—an unprecedented policy development that has the potential to safeguard the crafts and knowledge

**“ A major structural gap: no national framework for restitution and repatriation – until now.” ”**

essential for conserving Ireland's built heritage. (see infographic on following page)

This work was amplified by the commissioning of a six-part television series, co-funded by the Heritage Council and Comisiún na Meán, which will air on RTÉ in early 2026, spotlighting the craftspeople keeping Ireland's heritage skills alive.

Perhaps the most transformative policy breakthrough of 2024 came with the October announcement of nearly €1 million in new funding to enable every local authority to appoint a full complement of specialist heritage professionals—archaeologists, architectural conservation officers, and archivists—by 2026.

# Build a National Centre of Excellence for Traditional Skills

The traditional skills sector is in a perilous state, but there is a path forward



Many of our skills won't exist unless there is an apprentice scheme with a basic wage

## What a Centre of Excellence will do

- 1** Be a single go to point to reduce fragmentation in the conservation sector
- 2** Identify skills shortages and provide accredited training courses
- 3** Provide mentorship, especially for women's role in construction conservation
- 4** Enable career progression to master craftspeople by improving hands-on skill

We need off site training in all apprenticeships

Many courses teach the basics, but there is no certification



Before taking on professional work, you need tiered certification and apprenticed work.



Traditional skills have historically been handed down intergenerationally. This is not happening now.



## Why a Centre of Excellence?

An ageing workforce and no young people to replace them

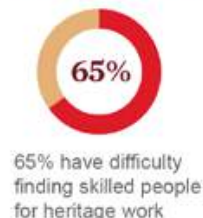
Very limited training available, and no clear career path

Without people and training, conservation work will be tendered overseas, costing much more

## Results of heritage sector skills survey



over 70% WANT to employ apprentices



82% say demand has increased in the last five years



Only 9% say there are enough craftspeople with skills to meet demand for heritage conservation

100% supported a Centre for traditional heritage skills and that it should provide accreditation





For decades, gaps in local heritage expertise have led to irreversible losses of heritage assets because the resources are unavailable for essential tasks like archival research, archaeological assessments, and building conservation. The Heritage Council's long-term advocacy, underpinned by the success of its Heritage Officer and Biodiversity Officer models, was instrumental in securing this historic investment, which will ultimately ensure every community in Ireland benefits from expert protection of its heritage.

The momentum built in 2024 reflects the steady fruition of years of strategic, persistent, and technically robust work. The Heritage Council's voice is increasingly sought and valued at senior government level, as evidenced by multiple Programme for Government commitments: to explore a Centre of Excellence for Traditional Skills; to review the Heritage Act; and to establish a Heritage Research Unit within the Council itself. And this is without even accounting for the hundreds of grants, programmes and community-led projects funded by the Council annually, each making its own contribution to safeguarding heritage at a national scale.

*“ A new RTÉ series will spotlight craftspeople keeping Ireland's heritage skills alive ”*

It was a landmark year when the Heritage Council decisively cemented its position as a national leader shaping heritage policy, practice, and investment—always with one ultimate aim: to secure better outcomes for Ireland's heritage, its people, and its future.





# Review the Heritage Act 1995

THE HERITAGE ACT 1995  
REQUIRES UPDATING

> **68%**

of people believe strongly that we need to protect our heritage, compared with 46% in 1999

>

but the definition of heritage in the Heritage Act is not in line with contemporary thinking, values and trends.

## KEY ISSUES ABSENT FROM THE ACT

INTANGIBLE HERITAGE is most important for

**83%**

of people. (family traditions, connections to place, learning from older generations).



## CLIMATE CHANGE



**65%**

of people believe heritage is at risk from climate change.

## BIODIVERSITY

**37%**



only 37% of people think biodiversity is part of our heritage.

## RESEARCH



The Heritage Council should be resourced to conduct research to support evidence based decision making and policy development.

## INCLUSIVE AND MULTICULTURAL HERITAGE

Significant increase of people with ethnicity other than white Irish living in Ireland.

No recognition of multicultural heritage in the Act.

## THE GOAL


Revising the Heritage Act to align with public understandings of heritage and international best practice.

Establishing a Research Unit will enable the Heritage Council to continuously monitor trends, economic impact and public attitudes to heritage.

## WHAT PEOPLE BELIEVE HERITAGE TO BE, BUT NOT REPRESENTED IN THE ACT

**83%**  Intangible cultural heritage

**76%**  Museums, artefacts, archives, manuscripts

**37%**  Biodiversity  
we need people to understand this is part of our heritage.

## PERSONAL AND INTANGIBLE HERITAGE

“ I worry that our intangible cultural heritage is in danger of being lost or eroded because of the access and exposure to social media and globalisation. ”

“ Newcomers to Ireland will integrate more by learning about our heritage, then bringing in what is important in theirs. That would be mutually enriching. ”

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## BUILDING THE EVIDENCE BASE FOR IRELAND'S HERITAGE

In a world driven by data, the value of heritage has too often been left unmeasured and under-articulated, but 2024 marked a turning point for the Heritage Council and the heritage sector.



## Research: A New Era of Evidence for Heritage

In 2024, the Heritage Council produced an infographic (pictured on the following page) depicting the ‘tip of the iceberg’ metaphor to highlight the current deficit of data within the heritage sector.

The image reveals some of the major findings from numerous pieces of research we commissioned during the year.

This data, while hugely valuable, is also what we see as just ‘the tip of the iceberg’. The infographic links each piece of data to something else which remains unknown but which is crucial for the sector to find out.

This was an argument we made to senior decision makers and policy makers during the year, resulting in a Programme for Government commitment to establish a dedicated Heritage Research Unit within the Heritage Council.

The groundwork leading to this Government commitment was laid at the beginning of the year when we commissioned several substantial pieces of research.

Perhaps the most significant of these was our [Economic Impact of the Heritage Sector in Ireland](#) report – the first of its kind in the country. The report revealed that the heritage sector contributes €4.6 billion to the Irish economy each year and supports some 62,000 jobs, directly or indirectly.

These figures are particularly important for our sector whose contribution to Irish life can sometimes be perceived as ‘nice to

have’ rather than an economic imperative. The research we generated throughout 2024 is the first step in a longer-term goal to change that damaging perception.



*“ Heritage contributes €4.6 billion to the Irish economy ”*

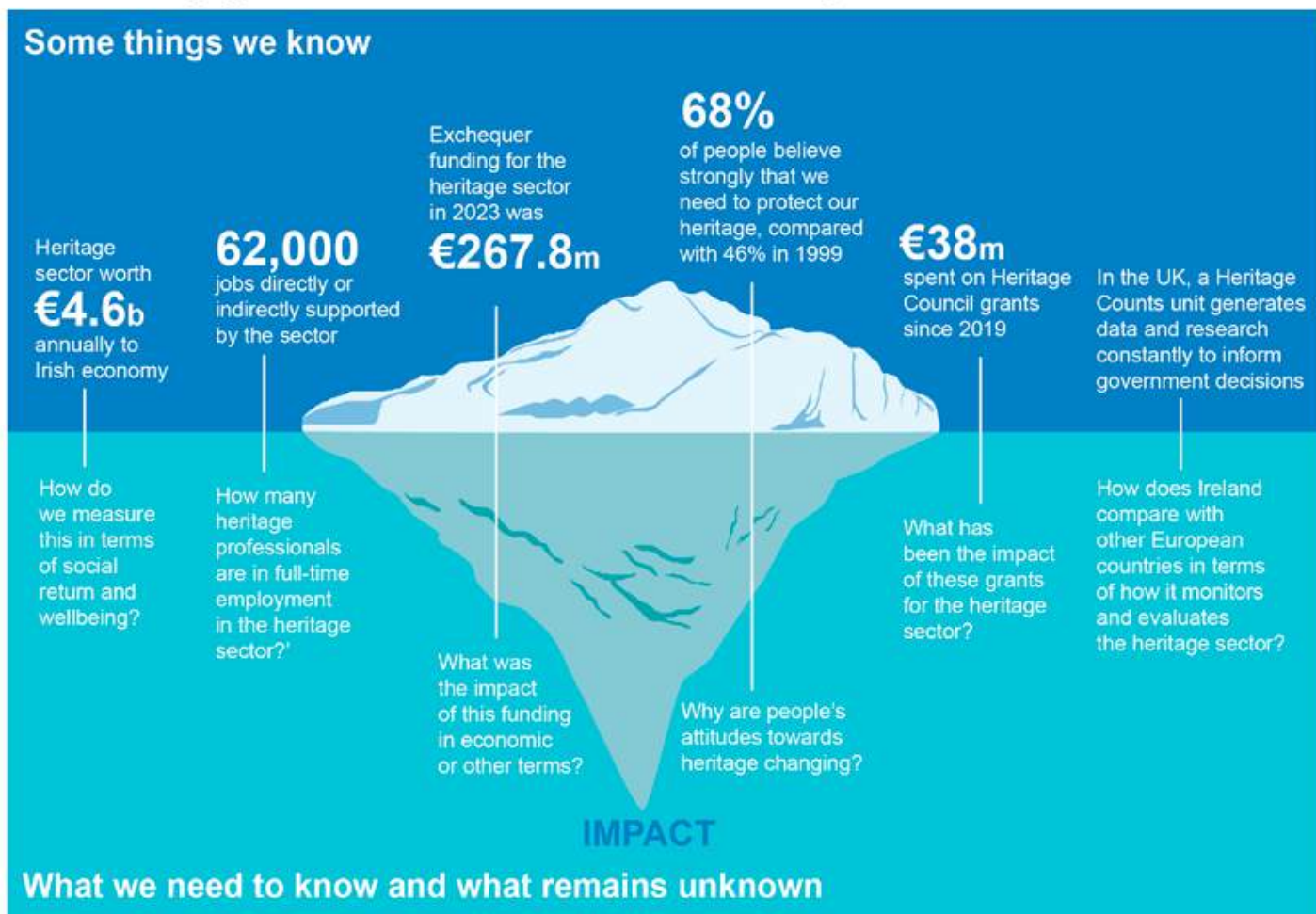
Perhaps even more significantly, the topline figures only tell part of the story. The research found that “fundamental knowledge gaps” exist across the sector. For example, the economic value of the contribution made by volunteers, the lifeblood of much of the sector, wasn’t included in the economic impact analysis, simply because the data isn’t there.

The report also revealed that we don’t know how many ecologists, archaeologists, archivists or conservation architects are actively working in Ireland, nor do we have reliable data on the social value of heritage, or how it contributes to our sense of identity, pride, community cohesion or wellbeing.

Taking all of this into consideration, the report’s single strongest recommendation was the creation of an in-house Heritage Research Unit to continuously measure both the economic and social value of heritage.

# Establish a Heritage Research Unit in the Heritage Council

## Limited engagement in evaluation within the heritage sector



## Why we need to know it

Enable greater impact measurement and regular trend assessments

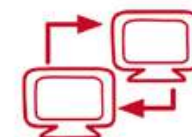


Save money for the taxpayer by making evidence-based decisions

Understand how heritage initiatives contribute to society, economic growth, wellbeing, and the environment



## What is required



A regulatory mandate and resources to generate and share data

## Why the Heritage Council

The Heritage Council is the only organisation working across built, cultural and natural heritage



The Heritage Council has made every reasonable effort to ensure the information contained herein is accurate. Economic and employment evaluation derived from research commissioned by the Heritage Council by KPMG Future Analytics in 2024. Data on exchequer funding levels is drawn from research commissioned by the Heritage Council from Crowe Ireland in 2023/2024. References to public attitudes to heritage derive from research commissioned by the Heritage Council from Behaviour and Attitudes in 2023. Estimates of grant distribution 2019-2023 is drawn from internal Heritage Council data.

## A Sector Without a Map

This theme of opacity runs deep. Before the Heritage Council could even begin to commission the economic impact report, it first had to figure out who, exactly, makes up the sector. The heritage landscape in Ireland is sprawling and diffuse, cutting across disciplines and departments, spanning everything from tourism to education to traditional trades but the sector had not been mapped comprehensively for several years.

To that end, the Council commissioned M-CO to carry out a comprehensive stakeholder mapping exercise which was also completed in 2024. The resulting report identifies more than 160 organisations that play a statutory, national, unique, or representative role in heritage.

*“ The case for a permanent research function had become undeniable ”*

It's a deceptively simple exercise—but the implications are profound. With this map, policymakers can now see the terrain. They can coordinate efforts, spot gaps, avoid duplication, and work with a clearer sense of who's involved and how they're connected. In fact, this mapping work became an essential foundation for the economic analysis that followed.





“ 68% believe we need to protect our heritage – up from 46% in 1999 ”

Although it has been insightful and instructive digesting the results of our research, it has also inadvertently alerted us to a desperate need for systematic reform. The reports have in equal measure provided helpful information and highlighted major knowledge gaps and essentially held up a mirror to a sector that is vast, vital, and long overdue a more coordinated, evidence-driven approach.

The inclusion of the goal to establish a research unit within the Heritage Council represents a significant policy win—and a clear signal that the value of evidence-based decision-making is now firmly on the national agenda.



### Heritage Council research undertaken in 2024

- ▶ [The Economic Impact of the Heritage Sector in Ireland](#)
- ▶ Mapping the Heritage Sector
- ▶ Public Behaviour and Attitudes to Heritage
- ▶ Exchequer Funding to Heritage



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## AT THE EDGE OF EXTINCTION: PRESERVING FRAGILE HERITAGE

There is a fundamental societal question which the Heritage Council must repeatedly ask itself:

What do we choose to preserve – and why?

It is a complicated question to answer because the question itself sparks a series of further questions:

- ▶ How can we predict what our ancestors will consider valuable in the future, long after we are gone?
- ▶ How do we decide where to concentrate our limited resources?
- ▶ When is it ok to allow a piece of our heritage to disappear, and when is it appropriate to fight hard for its survival?

We considered these questions with great care in 2024 and are proud of the steps taken during the year to protect heritage which is at risk, endangered, on the margins, seemingly unremarkable now but which will have great resonance in the future.





There is a beautiful quote from Professor Gillian O'Brien, Professor of Public History at the Liverpool John Moores University, which captures all at once the essence of the importance of capturing endangered heritage.

***“Convents were ubiquitous, often dominating towns and villages. They were such a common feature of the landscape that they became almost invisible, and it is only now, as they are disappearing, that their significance is beginning to be recognised.”***

In the quote, she is referring to the rapid closure of convents throughout Ireland over the last several decades. As soon as they are no longer in use as convents they are at immediate risk of deterioration. Convent buildings contain a wealth of architectural,

artistic, social, historical and cultural significance which are best understood while still in their original use.

***“ These buildings are so common they became invisible— until now. ”***

Prof. Gillian O'Brien

Given the limited scholarly interest in recording the heritage of these places and the associated landscapes, the Heritage Council, working with Professor O'Brien, undertook vital research and community

“ With fewer than 30 full-time thatchers left, the survival of this craft is critical ”

engagement to identify, map and document surviving convent buildings and associated material culture. In November 2024, a draft **guide for the general public** was presented to stakeholders—designed to empower those responsible for these places to document and preserve them before it’s too late.

It is our responsibility to be alert to disappearing heritage such as this and to record and preserve it when we can.

## Endangered Skills, Enduring Purpose

This ethos is encapsulated through our strategic focus on traditional heritage skills during the year—particularly those teetering on the edge of extinction.

Thatching, long a visual shorthand for rural Ireland, is in deep decline. With fewer than 30 full-time thatchers remaining and roughly 2,700 thatched properties still standing, the survival of the craft of thatching has become critical. In 2024, we took a decisive step to reverse this trend by partnering



with Kilkenny and Carlow Education and Training Board to launch a new 42-week introductory thatching course—the first of its kind in 15 years. The response was overwhelming, with all 14 course places filled ahead of its 2025 start. This initiative offers a lifeline to a critically endangered skill and lays the groundwork for a new generation of craftspeople.

In January, we celebrated the graduation of the first six students from the All-Ireland Heritage Skills Programme, delivered in partnership with The King’s Foundation and Northern Ireland’s Department for Communities. Their crafts—carpentry, blacksmithing, picture framing, furniture making—may sound niche, but they are full-time professions and every graduate from the Programme has found full-time

*“ 2024 saw a Programme for Government commitment to review the Heritage Act—pushing to explicitly include intangible and oral heritage ”*

employment. And every job proves that their preservation contributes to a healthy economy.





## The Value of the Overlooked

Our Traditional Farm Buildings Scheme, running since 2008 in partnership with the Department of Agriculture, Food and the Marine, marked a historic milestone in 2024 by winning the Grand Prix at the prestigious Europa Nostra Awards. This quiet, consistent programme, which has now helped save over 1,000 farm buildings, demonstrates the real impact of patient conservation. These farm structures, often below the threshold of statutory protection, are essential to the character of the Irish landscape. They are living records of rural life, and they are biologically alive too—providing habitats for wildlife and embodying sustainable construction principles long before we called them that.

Just as important as the repairs themselves is the philosophy behind them: conservation that is community-led, rooted in skills training, and supported by knowledge exchange between craftspeople and building owners. [The farm buildings scheme](#) brings existing barns, sheds and outhouses in a state of disrepair back into daily use—and in doing so, also restores connections between people, places, and memory.

It was deeply gratifying to have this exemplary scheme recognised at EU level for its incredible work.

## Policy Grounded in Practice

Each year, we support hundreds of smaller, less visible initiatives through grants, funding, and partnerships. Cumulatively, they preserve pivotal aspects of Irish heritage—linguistic, ecological, architectural, and more.

It's no coincidence that 2024 also saw a Programme for Government commitment to review the Heritage Act itself. We are pushing for that review to acknowledge intangible and oral heritage more explicitly—because the sector must evolve to meet the realities of the 21st century.

## Looking Forward by Looking Closely

The work we supported this year reminds us that heritage often lies in the places we overlook, the skills we assume will always be there, the buildings we pass without a second glance. But when we stop looking closely—when we treat the fragile as irrelevant—we risk losing more than we can afford.

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## OVERVIEW OF HERITAGE COUNCIL WORK





## Programmes

[Adopt a Monument](#)

[Advisory Committee for the Restitution and Repatriation of Cultural Heritage](#)

[HeritageMaps.ie](#)

[Heritage in Schools](#)

[Heritage in Schools TY Pilot](#)

[Irish Community Archive Network \(iCAN\)](#)

[Irish Walled Towns Network \(IWTN\)](#)

[Local Authority Biodiversity Officer Programme](#)

[Local Authority Heritage Officer Programme](#)

[Museum Standards Programme for Ireland \(MSPI\)](#)

[National Heritage Week](#)

[National Traveller Heritage Strategy](#)



## Training and Upskilling

[All-Ireland Heritage Skills Programme](#)

[Conservation Internship Programme](#)

[Fulbright Scholarship](#)

[Puffin Rock Habitats](#)



## Supporting the heritage sector

[Community Heritage Grant Scheme](#)

[Discovery Programme: Centre for Archaeology and Innovation Ireland](#)

[Heritage Organisations Support Fund](#)

[Heritage Stewardship Fund](#)

[Historic Towns Initiative](#)

[Irish Landmark Trust](#)

[National Biodiversity Data Centre](#)

[Traditional Farm Buildings Grant Scheme](#)

# Promoting Diversity and Inclusion



## Human Rights and Equality

The Public Sector Equality and Human Rights Duty places a statutory obligation on public bodies to eliminate discrimination, promote equality of opportunity and protect the human rights of those to whom they provide services and staff when carrying out their daily work. The Heritage Council is at an advanced stage of work towards an assessment of the human rights and equality issues relevant to the functions of the organisation, which will report in 2025. Through the assessment process we will develop an action plan that will address any human rights and equality issues that are identified. Once in place, we will report annually on the implementation and progress against the commitments made through our action plan.

## Grant Schemes

The Heritage Council is particularly interested in grant applications that focus on improved access to, and therefore participation in, heritage activities by people with disabilities and minority groups. In 2024, we funded several projects which would come under the category of Diversity and Inclusion.

Our Community Heritage Grant Scheme projects included the development of an accessible digital Cork City Traveller Heritage Archive by the Cork Traveller Women's Network, a storymap for the Oughterard Golden Mile Walk enhancing accessibility by the Oughterard Culture & Heritage Group and project documenting the rich and beautiful stories of Travellers' lives on the road - mapping traditional Mincéir camping sites in Galway City and County.

Meanwhile the Cork LGBT Archive received core funding from the Heritage Council

through its Heritage Organisation Support Fund.

## NHW Award for Diversity and Inclusion

Every year, the Heritage Council celebrates diversity and inclusivity by event organisers during National Heritage Week by including a prize for 'Best Inclusive Event' during the award ceremony. In 2024, the Cork Traveller Women's Network were the winners of the award for their event, 'Travelling Tales - Community led Traveller heritage work'.

This event highlighted Traveller culture through storytelling and oral histories. Part of the broader "Building a Cork City Traveller Heritage Archive" initiative, the event took place at Toraig on the Tobar, Ireland's only Traveller-led permanent exhibit at Cork Public Museum. The gathering featured Traveller women from the Keenan family in conversation with James Furey, an oral historian from the Cork Folklore Project, discussing family heritage, nomadism, and the impact of the 2002 Trespass Act, which restricted traditional nomadic lifestyles. By sharing personal stories and recording these narratives, CTWN aims to address the historic misrepresentation of Travellers and preserve their cultural legacy. The event, attended by a full house of 20 participants, concluded with the launch of a CTWN-designed children's heritage activity pack to engage younger generations in Traveller history.

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# Reporting on Climate



Climate change is already affecting Ireland's heritage. Rising seas, heavier rainfall, shifting temperatures and biodiversity loss are putting pressure on historic places and landscapes, cultural traditions and natural ecosystems. The Heritage Council must reduce its own emissions and resource use while also responding to these wider challenges as the climate continues to change.

In 2024 the Heritage Council undertook a range of climate action and adaptation initiatives. Work focused on policy and guidance, training for staff and partners, collaboration with other public bodies and measures to reduce the environmental impact of the Heritage Council's own operations.

The Heritage Council is a partner in the Climate Change Sectoral Adaptation Plan for Built & Archaeological Heritage (CCSAP), led by the Department of Housing, Local

Government and Heritage (including the National Monuments Service and the National Built Heritage Service). A workshop on climate change and built heritage was held with Local Authority Heritage Officers in September 2024, in collaboration with Carrig, the National Built Heritage Service and the National Monuments Service. Key recommendations included enhanced community engagement, improved risk assessments and clearer policy guidance for climate-related decisions affecting built and archaeological heritage.

An audit of grant schemes, such as the Community Heritage Grant Scheme and Heritage Organisation Support Fund, was carried out to bring climate considerations into funding decisions. Updates to application criteria are planned for 2025 so that climate risks and opportunities are considered more explicitly in funded projects.





Training was a key focus. All Heritage Council staff received climate leadership training in May 2024, followed by a dedicated session for the Heritage Council Board. The Heritage Council also contributed to the CARO training event for local authorities and to the LASNTG training event for environment staff of local authorities. Heritage Week organisers were supported with guidance on sustainable event planning. New skills training initiatives included a thatch training course in Kilkenny and the continuation of the All-Ireland Heritage Skills Course, which supports traditional skills development through scholarships and bursaries.

The Heritage Council commissioned Fehily Timony to assess the greenhouse gas emissions and climate impact of its buildings, projects and programmes. The draft assessment, set for finalisation in early 2025, will inform the Heritage Council's Sustainability Strategy. The Climate Action Roadmap, updated and published in September 2024, sets out commitments to environmental sustainability. Energy efficiency measures, including lighting and window upgrades at the Heritage Council's

Kilkenny headquarters, are progressing, with the next phase involving the appointment of an architect-led team. These works form part of a longer term programme to reduce reliance on fossil fuels at the Kilkenny headquarters.

The Heritage Council's climate action work in 2024 has strengthened the integration of climate considerations into heritage management. Next steps include implementing findings from the Climate Impact Assessment, refining grant schemes to enhance climate resilience and expanding training initiatives to address skills gaps in sustainable heritage conservation, helping Ireland's built, natural, cultural and archaeological heritage to respond to climate challenges.

## Emissions Reporting

The Heritage Council’s energy and emissions performance is tracked through the SEAI Monitoring and Reporting (M&R) system, which provides the statutory baseline for the Public Sector Climate Action Mandate. The reference period is the 2016–2018 average.

### Heritage Council Emissions compared to Baseline and 2030 Targets

Indicator	Baseline	2024	2030 Target	Change Required
Total CO <sub>2</sub> (kg)	40,680	33,705	14,685	–56 %
Fossil CO <sub>2</sub> (kg)	21,649	24,488	10,608	–57 %
Energy Efficiency Index (2009 = 100)	100	54.5	50.0	4.5 points

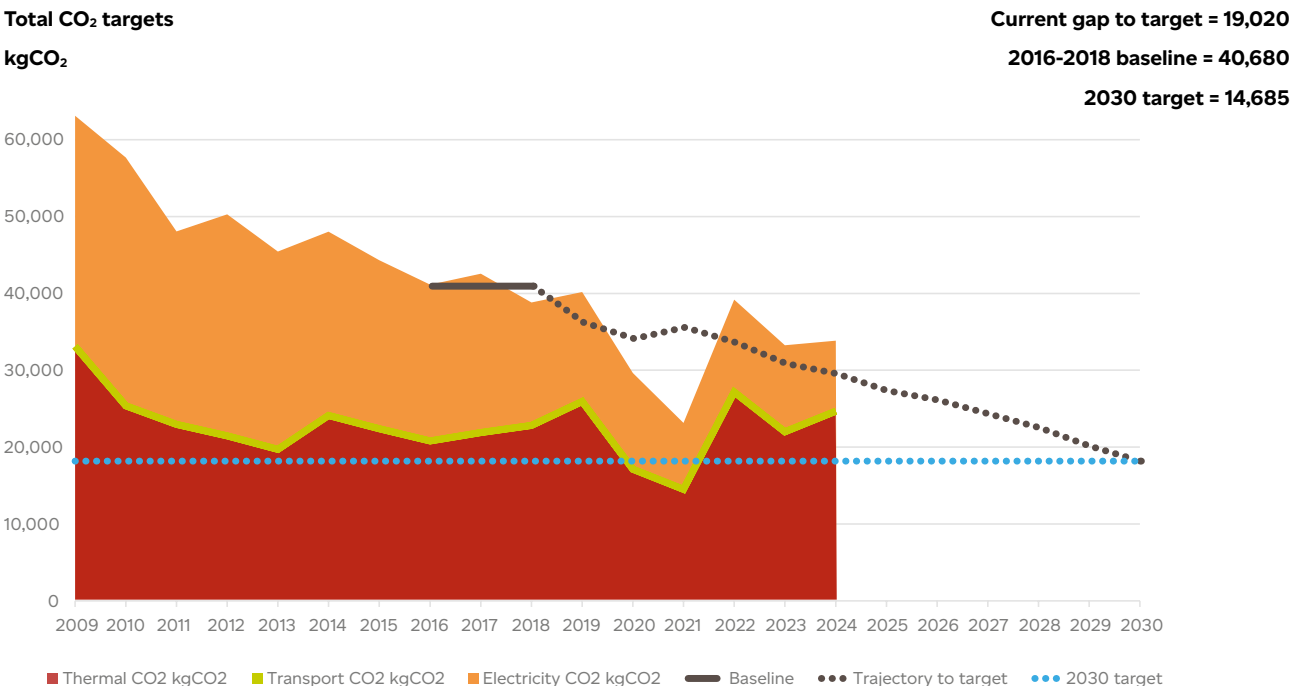
### 2024 position

Overall emissions have fallen by 17 percent from the baseline, mainly due to grid decarbonisation. Fossil-fuel emissions have risen as building use has increased, underscoring the need for heating-system transition and fabric improvements to meet 2030 targets.

### Energy mix, 2024

Electricity accounts for roughly 31 percent of total energy use (62,517 kWh) and 27 percent of emissions, while gas accounts for 69 percent of energy use (138,237 kWh) and 73 percent of emissions. The building therefore remains heavily reliant on fossil fuel for space and water heating.

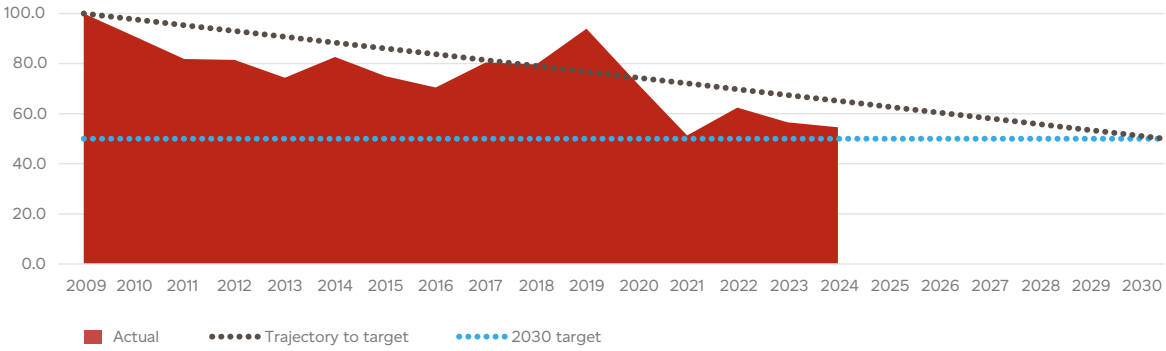
### SEAI Total CO<sub>2</sub> Emissions Trend (2009–2024 with 2030 target line)



## SEAI Energy Efficiency Index (2009–2024 with 2030 target = 50.0)

**Current gap to target = 4.5**  
**2016-2018 baseline = 100.00**  
**2030 target = 50.00**

Energy efficiency target



## Offsetting emissions from official air travel

The Heritage Council is committed to the requirements of the Department of Public Expenditure and Reform (DPER) to offset the greenhouse gas emissions associated with all Government air travel. In 2024, Heritage Council staff travelled 17,157 kilometres by air, with an associated 1,620 kg (1.62 tonnes) of CO<sub>2</sub> emitted. The Heritage Council’s liability, calculated using the prevailing rate of carbon tax (€48.5/tonne), was €79 and this has been paid to the Government’s Climate Action Fund.

# Reporting on Planning



There was a significant increase in planning related work by the Heritage Council in 2024. The scale of which was new for the organisation and has not gone unnoticed outside the organisation.

It is important to note that as a prescribed body under the Planning and Development Regulations 2001, planning applications that may relate to the natural environment or built heritage should be referred to the Heritage Council by the local authority or An Coimisiún Pleanála. Forward plans (county development plans and local area plans) are also referred to the Heritage Council for comment.

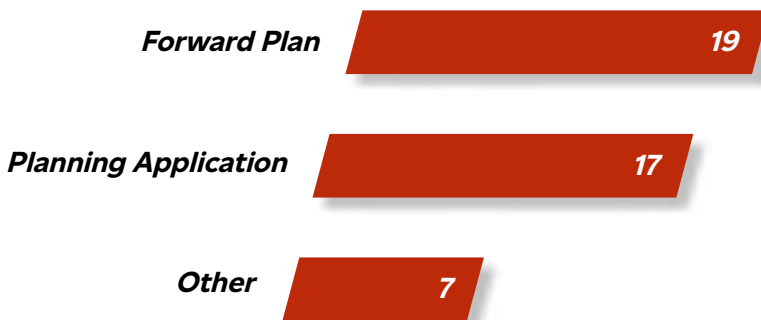
There were 43 submissions made by the Heritage Council in 2024, 19 related to

forward plans, which would range from national policy to local area plans, 17 related to planning applications, and 7 other submissions where made (See Figure X). ‘Other’ in this case would relate to planning legislation and/or local biodiversity action plans and county heritage plans.

The submissions varied in terms of the main theme, but primarily related to natural and cultural heritage, particularly built heritage in the case of the latter. Landscape and archaeological issues were also covered in several submissions.

The Planning sub-Committee met on 7 occasions in 2024, and was supported by the Executive, namely the Senior Planning Officer and the Head of Conservation.

### Type of submission made by the Heritage Council



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# Corporate Governance



The Heritage Council's policy is to maintain the highest standards of corporate governance in line with generally accepted policies and practices. The Council is committed to complying with the relevant provisions of the 2016 Code of Practice for the Governance of State Bodies and the Charities Governance Code. The Heritage Council has established an Audit, Risk and Finance Committee, which regularly reviews the system of internal control and engages external expertise in the carrying out of its functions, including the internal audit function, as appropriate. The Heritage Council is fully tax-compliant and does not engage in 'offensive' tax avoidance transactions.

### Prompt Payments 2024

The Heritage Council is required to comply with the requirements of S.I. No. 580/2012 European Communities (Late Payment in Commercial Transactions) Regulations, 2012 and its predecessor, the Prompt Payments of Accounts Act 1997 (collectively known as the 'Regulations'). The Council's standard terms of credit taken, unless otherwise specified in contractual arrangements, are 30 days from the receipt of invoice. Procedures have been implemented that provide reasonable assurance against material non-compliance with the Regulations. While the procedures are designed to ensure compliance with the Regulations, they can only provide reasonable and not absolute assurance material non-compliance with the 1997 Act and S.I. No. 580/2012.

A review of all payments made during the year ended 31 December 2024 shows 4,064 payments totalling €4,867,496 giving rise to an interest penalty of €41 under the above regulations.

With effect from 1 July 2011, the Heritage Council was required to comply with Government Decisions S29296 in relation to the 15-day prompt payment rule. The disclosures required in the Memorandum of Government (MoG) supporting the above decisions for the period 1 January 2024 to 31 December 2024 are detailed in the table below.

Details	Number	Value (€)	Percentage
Payments made within 15 days	3,785	3,971,778	93%
Payments made within 16 days to 30 days	221	804,899	5%
Payments made in excess of 30 days that were subject to LPI and compensation costs	1	182	0%
Payments made in excess of 30 days that were not subject to LPI and compensation costs	57	90,637	1%
<b>Total</b>	<b>4,064</b>	<b>4,867,496</b>	<b>100%</b>

### Council Membership

As of 31st December 2024, Council had six (67%) female and three (33%) male members. As such the Heritage Council has not achieved the Government target of a minimum of 40% representation for each gender on state boards. The Heritage Council will continue to work with its parent department to ensure that these targets are met as future appointments are made to Council.

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# Financial Statements of The Heritage Council

## For the year ended 31 December 2024

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## General Information

### Council Members

Martina Moloney  
Michael Farrell  
Fionnuala May  
Deirdre McDermott  
Dr Patricia O'Hare  
John G Pierce  
Sheila Pratschke  
Dr Mary Tubridy  
Mark Scott

### Council Secretary

Sara Leonard

### Solicitors

Byrne Wallace  
88 Harcourt Street  
Dublin 2  
D02 DK18

### Bankers

Bank of Ireland  
46 Parliament Street  
Kilkenny  
R95 K857

### Auditors

Comptroller and Auditor General  
3A Mayor Street Upper  
Dublin 1

## Governance Statement and Council Members' Report

The Heritage Council was established under the Heritage Act 1995. The functions of the Council are set out in section 6 of this Act. The Council is accountable to the Minister for Housing, Local Government and Heritage and is responsible for ensuring good governance and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of The Heritage Council are the responsibility of the Chief Executive Officer (CEO) and the senior management team. The CEO and the senior management team must follow the broad strategic direction set by the Council, and must ensure that all Council members have a clear understanding of the key activities and decisions related to the entity, and of any significant risks likely to arise. The CEO acts as a direct liaison between the Council and the management of The Heritage Council.

### Council Responsibilities

The work and responsibilities of the Council are set out in the Standing Orders and Reserved Functions, which also contain the matters specifically reserved for Council decision. Standing items considered by the Council include:

- declaration of interests,
- reports from committees,
- financial reports,
- management accounts and,
- reserved matters.

Section 21 of the Heritage Act requires the Council of The Heritage Council to keep, in such form as may be approved by the Minister for Housing, Local Government and Heritage with consent of the Minister for Public Expenditure and Reform, all proper and usual accounts of money received and expended by it.

In preparing these financial statements, the Council of the Heritage Council is required to:

- select suitable accounting policies and 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 it will continue in operation and,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Council is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and enables it to ensure that the financial statements comply with S.21 of the Heritage Act 1995. The maintenance and integrity of the corporate and financial information on The Heritage Council's website is the responsibility of the Council.

The Council is responsible for approving the annual plan and budget.

The Council is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Governance Statement and Council Members' Report contd.

### Council Responsibilities contd.

The Council considers that the financial statements of The Heritage Council give a true and fair view of the financial performance and the financial position of The Heritage Council at 31 December 2024.

### Council Structure

The Council consists of a chairperson and up to ten ordinary members all of whom were appointed by the Minister for Housing, Local Government and Heritage. Members of the Council are appointed for a period of 5 years. The Council met nine times in 2024. The table below details the appointment period for members:

Name	Role	First Appointed	Reappointed
Martina Moloney	Chairperson	03/11/2020	-
Michael Farrell	Ordinary Member	03/11/2020	-
Fionnuala May	Ordinary Member	19/07/2016	03/11/2020
Deirdre McDermott	Ordinary Member	03/11/2020	-
Dr Patricia O'Hare	Ordinary Member	03/11/2020	-
John G Pierce	Ordinary Member	03/11/2020	-
Sheila Pratschke	Ordinary Member	03/11/2020	-
Dr Mary Tubridy	Ordinary Member	03/11/2020	-
Mark Scott	Ordinary Member	28/03/2023	-

Sammy Leslie was first appointed as an ordinary member on 3 November 2020 and resigned on 9 February 2024. John Patrick Greene was first appointed as an ordinary member on 3 November 2020 and resigned on 15 August 2024.

### The Council has established two committees as follows:

1. *The Audit, Risk & Finance Committee (ARFC)* comprises three Council members and one external member. The meetings are also attended by the Chairperson of the Council. The role of the ARFC is to support the Council in relation to its responsibilities for issues of risk, control and governance and associated assurance. The ARFC is independent from the financial management of the organisation. In particular the Committee ensures that the internal control systems including audit activities are monitored actively and independently. The ARFC reports to the Council after each meeting. Michael Farrell was appointed as the Chairperson of the ARFC on the 11th November 2021. Other members of the ARFC Patricia O'Hare and Phil Walsh (external member) who was appointed on 15 January 2021. The Council Chairperson attend the ARFC meetings. John Patrick Greene was a member of the ARFC until he resigned from the Council on the 15 August 2024.
2. On the 6 August 2021 the Council established a Planning Committee. The role of the Committee is to advise on the use of Council's status as a prescribed body under the Planning and Development Regulations. The Committee reports to Council after each meeting. The members of the Committee are Fionnuala May (Chairperson), Deirdre McDermot, Sammy Leslie, Mary Tubridy and Rachel Kenny.

## Governance Statement and Council Members' Report contd.

A schedule of attendance at the Council and Committee meetings for 2024 is set out below.

Name	Council	ARFC	Planning Committee	Expenses Claimed (€)
<b>Number of meetings</b>	<b>9</b>	<b>6</b>	<b>7</b>	
Martina Moloney	9	6	n/a	2,187
Michael Farrell	6	6	n/a	1,237
John Patrick Greene	1 (5*)	2 (2*)	n/a	-
Sammy Leslie	0 (0*)	n/a	0 (2)	-
Fionnuala May	8	n/a	6	-
Deirdre McDermott	8	n/a	5	-
Dr Patricia O'Hare	9	6	n/a	-
John G Pierce	9	n/a	n/a	-
Sheila Pratschke	9	n/a	n/a	1,351
Dr Mary Tubridy	8	N/a	5	21
Mark Scott*	7	n/a	7	-
Phil Walsh	n/a	6	n/a	-
Rachel Kenny	n/a	n/a	6	-
Caroline Phelan*	n/a	n/a	4 (4)	-

\* Refers to the number of eligible meetings that Member could attend.

The Heritage Council also serves as Secretariat to the statutory Advisory Committee on Restitution and Repatriation (ACRR). The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media established the ACRR on 23 June 2023. The Heritage Council representatives on the Committee are Patricia O'Hare (Council member) and Virginia Teehan (CEO). The terms of reference of the committee are to advise the Government on issues relating to the restitution of culturally sensitive objects, to draft policy advice and national guidelines on the restitution of cultural heritage objects in Ireland that may have been illegally or unethically elicited or traded, and to provide guidance to cultural institutions, including the National Cultural Institutions on a range of matters relating to provenance research. During 2024, the ACRR met four times.

### Key Personnel Changes

The Head of Business Services resigned in August 2024. The Heritage Council is currently recruiting a replacement.

## Governance Statement and Council Members' Report contd.

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

The Council is responsible for ensuring that The Heritage Council has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016 and the Annex published in 2020. The following disclosures are required by the code:

#### Employee Short-Term Benefits

Employee Short-Term benefits breakdown is included in Note 9 to the financial statements.

#### Consultancy Costs

Consultancy costs include the cost of external advice to management in the following areas and exclude outsourced 'business-as-usual' functions.

	2024 (€)	2023 (€)
Legal advice	4,894	7,686
Legal advice on establishment of the NBDC as company limited by guarantee	0	44,882
Business improvement & Governance	55,396	37,776
Human Resources & Recruitment	51,511	34,109
Internal Audit	11,362	24,184
S1003 Assessments	2,010	2,676
Pensions	22,222	11,978
Procurement	0	7,594
Architectural	10,148	0
<b>Total</b>	<b>157,542</b>	<b>170,885</b>

#### Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2024 (€)	2023 (€)
<b>Domestic:</b>		
Council & Committee*	9,075	15,410
Staff	43,246	64,264
<b>International:</b>		
Council & Committee	-	0
Staff	3,284	3,452
<b>Total</b>	<b>55,605</b>	<b>83,126</b>

\*Includes travel and subsistence of €4,797 paid directly to Council & Committee members in 2024 (2023: €7,051).

## Governance Statement and Council Members' Report contd.

### Legal Costs and Settlements

The Heritage Council did not incur any legal costs, settlements or conciliation and arbitration payments relating to contracts with third parties. All costs associated with general legal advice received by The Heritage Council is included in Consultancy costs above.

### Hospitality Expenditure

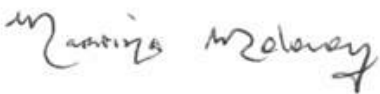
The Statement of Income and Expenditure includes hospitality expenditure of €8,379 (€6,765 in 2023). The nature of hospitality expenditure does not facilitate a meaningful split between staff and clients as required by the Code of Practice. The Code of Practice for the Governance of State Bodies requires costs relating to the Employee Wellbeing Programme to be included under this category.

### Gender Balance, Diversity and Inclusion

The Heritage Council has six (66%) female and 3 (33%) male members. The Council does not meet the Government target of a minimum of 40% representation of each gender in the membership of State Boards. There are currently two vacancies on the Council.

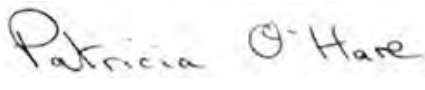
### Statement of Compliance

The Council has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure and Reform in August 2016 and its Annex published in 2020.



**Martina Moloney**

Council Chairperson  
4 December 2025



**Patricia O'Hare**

Council Member  
4 December 2025

## Statement on Internal Control

### Scope of Responsibility

On behalf of The Heritage Council, I acknowledge the Council's responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

### Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore 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 detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and Reform, has been in place in The Heritage Council For the year ended 31 December 2024 and up to the date of approval of the financial statements.

### Capacity to Handle Risk

The Heritage Council has an Audit, Risk & Finance Committee (ARFC) comprising three Council members, one of whom is the Chairperson, and one external member with financial and audit expertise. The ARFC met seven times in 2024.

The Heritage Council has also appointed external consultants to carry out the internal audit function which is adequately resourced and conducts a programme of work agreed with the ARFC.

The ARFC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. This Risk Register were reviewed and approved by the Council on 24 June 2024 and on the 7 November 2024.

### Risk and Control Framework

The Heritage Council has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

A risk register is in place which identifies the key risks facing The Heritage Council and these have been identified , evaluated and graded according to their significance. The register is reviewed and updated by the ARFC on a bi-annual basis. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level. The Council reviewed and approved the Risk Register on 27 June 2024 and 14 November 2024.

The risk register details the controls and actions needed to mitigate risks and the responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,

## Statement on Internal Control contd.

### Risk and Control Framework contd.

- there is an appropriate budgeting system with an annual budget, which is kept under review by senior management,
- there are systems aimed at ensuring the security of information and communications technology systems,
- there are systems in place to safeguard the assets, and
- control procedures over grant funding to outside agencies ensure the adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

### Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes, and control deficiencies are communicated to those responsible for taking corrective action and to management and the Council, where relevant, in a timely way. I confirm the following ongoing monitoring systems are in place:

- key risks and related controls have been identified, and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets.

### Procurement

I confirm that The Heritage Council has procedures in place to ensure compliance with current procurement rules and guidelines.

### Review of Effectiveness

I confirm that The Heritage Council has procedures to monitor the effectiveness of its risk management and control procedures. The Heritage Council's monitoring and review of the effectiveness of the system of internal control is informed by the work of the internal and external auditors, the ARFC which oversees their work, and the senior management within The Heritage Council responsible for the development and maintenance of the internal control framework.

I confirm that the Council conducted an annual review of the effectiveness of the internal controls for 2024 on 28 March 2025 which consisted of a Review of Internal Financial Controls and Internal Control Questionnaire.

## Statement on Internal Control contd.

### Internal and External Audit

The Heritage Council has outsourced its internal audit function which is adequately resourced and conducts a risk-based programme of work agreed with the ARFC Committee. Internal Audit is responsible to the AFRC for providing independent and objective evaluation of risk management, control and governance processes within the Heritage Council. Internal Audit examines the adequacy, efficiency and effectiveness of systems, people, and processes to identify potential risks and areas for improvement. During 2024, one operational audit and one review of internal controls were completed by the Internal Auditor who reported their findings and recommendations to the AFRC.

These were as follows:

- Review of Budgeting and Reporting (29 February 2024) - No high priority, no medium priority and two low priority findings and recommendations.
- System of Internal Control (SIC) Review (21 March 2024) - No high priority, no medium priority and three low priority findings and recommendations.
- Review of GDPR (20 May 2024): - Three high priorities, five medium priorities and one low priority findings and recommendations.

During 2024, the Comptroller and Auditor General reported to the AFRC on any findings and observations from their examination of business and financial processes as part of the external audit of the 2023 Financial Statements. These observations included two findings with a risk rating of low.

The ARFC engaged a specialist company to identify any potential gaps between the Heritage Council's ICT infrastructure and security systems and the Cyber Security Baseline Standards (November 2021) issued by the Government of Ireland. The findings of this review were considered and accepted by ARFC at its February 2024 meeting. This Report highlighted some gaps and provided a prioritised plan of action for the Heritage Council to improve its cyber security position with a view to greater compliance with the baseline standard. Through the implementation of this plan the Heritage Council has substantially complied with the Cyber Security Baseline Standards, reinforcing its commitment to robust and resilient ICT infrastructure.

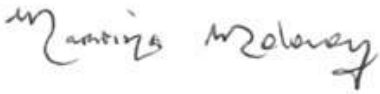
The implementation of outstanding audit recommendations is reviewed by ARFC at each meeting when the Action Tracker is reviewed. This review includes updates on actions taken to implement outstanding recommendations and updates on implementation timelines. At the time of reporting there are no "High Priority" or "Medium Priority" weaknesses identified by the prior year audit conducted by the Comptroller and Auditor General and internal audits conducted during 2024 remaining on the Action Tracker.

## Statement on Internal Control contd.

### Procurement

The Heritage Council was substantially compliant with procurement guidelines. A review of 2024 expenditure to suppliers was carried out by the Executive and presented to the Audit, Risk and Finance Committee in March 2025. This review did not identify any expenditure that was incurred in relation to goods and services where the procedures employed did not comply with procurement guidelines.

Compliance with public procurement guidelines is a high priority of the Council. There has been significant progress in this area over the last number of years and robust policies and procedures have been introduced and implemented. This area will continue to be monitored closely and action taken to address areas where non-compliance has been identified.



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### **Martina Moloney**

Council Chairperson

4 December 2025

## Report of Comptroller and Auditor General



### Ard Reachtaire Cuntas agus Ciste Comptroller and Auditor General

#### Report for presentation to the Houses of the Oireachtas

#### Heritage Council

#### Opinion on the financial statements

I have audited the financial statements of the Heritage Council for the year ended 31 December 2024 as required under the provisions of section 21 of the Heritage Act 1995. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Heritage Council at 31 December 2024 and of its income and expenditure for 2024 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

#### *Basis of opinion*

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

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

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

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

I have nothing to report in that regard.

**Paula O'Connor**  
For and on behalf of the  
Comptroller and Auditor General

9 December 2025

## Report of Comptroller and Auditor General contd.

### Appendix to the report

#### Responsibilities of Council members

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

- the preparation of annual financial statements in the form prescribed under section 21 of the Heritage Act 1995
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Responsibilities of the Comptroller and Auditor General

I am required under section 21 of the Heritage Act 1995 to audit the financial statements of the Heritage Council and to report thereon to the Houses of the Oireachtas.

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

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

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

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

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

I report by exception if, in my opinion,

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

#### Information other than the financial statements

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

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

#### Reporting on other matters

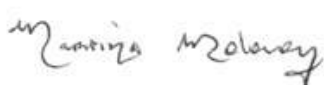
My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify any material matters relating to the manner in which public business has been conducted.

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

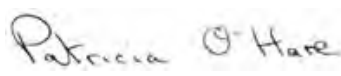
## Statement Of Income And Expenditure And Retained Revenue Reserves For The Year Ended 31 December 2024

	Notes	2024 €	2023 €
<b>Income</b>			
Oireachtas Grants	2	16,590,000	14,863,820
Other Income	3	393,673	314,802
Net deferred funding for pensions	10 (c)	<u>532,000</u>	<u>408,000</u>
<b>Total Income</b>		<b>17,515,673</b>	<b>15,586,622</b>
<b>Expenditure</b>			
Grants	5	8,953,119	8,193,981
Policy Development	6(a)	267,389	161,376
Programmes	6(b)	2,425,116	2,211,596
Support for Heritage Infrastructure	6(c)	<u>2,384,263</u>	<u>1,504,756</u>
<b>Total Grants, Policy &amp; Infrastructure</b>		<b>14,029,887</b>	<b>12,071,709</b>
<b>Administration</b>			
Establishment expenses	7	323,291	252,893
Other administration costs	8	546,948	503,619
Staff costs	9	2,390,249	2,244,287
Depreciation*	11	<u>227,844</u>	<u>215,275</u>
<b>Total Administration</b>		<b>3,488,332</b>	<b>3,216,074</b>
<b>Total Expenditure</b>		<b>17,518,219</b>	<b>15,287,783</b>
Surplus/(Deficit) for the year		(2,546)	298,839
Transfer from Capital Account	4	<u>111,049</u>	<u>248,434</u>
<b>Surplus/(deficit) after transfer from Capital Account</b>		<b>108,503</b>	<b>547,273</b>
Balance b/f		<u>1,050,276</u>	<u>503,003</u>
<b>Balance carried forward at 31 December</b>		<b><u>1,158,779</u></b>	<b><u>1,050,276</u></b>

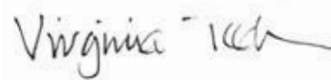
The Statement of Cash Flows and Notes 1 to 21 form part of these financial statements.



**Martina Moloney**  
Council Chairperson  
4 December 2025



**Patricia O'Hare**  
Council Member  
4 December 2025



**Virginia Teehan**  
Chief Executive  
4 December 2025

\*Comparative figures for 2023 depreciation have been revised to update a prior period depreciation calculation (see Note 11)

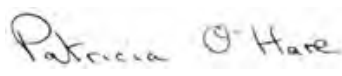
## Statement Of Comprehensive Income For The Year Ended 31 December 2024

	Notes	2024 €	2023 €
<b>Profit/(Deficit) for year</b>		<b>(2,546)</b>	<b>298,839</b>
Experience (losses)/gains on retirement benefit obligations	10 (d)	(449,000)	(34,000)
Changes in assumptions underlying the present value of retirement benefit obligations & demographic assumptions		<u>981,000</u>	<u>(407,000)</u>
<b>Total actuarial (loss)/gain in the year</b>		<b>532,000</b>	<b>(441,000)</b>
Adjustments to deferred retirement benefits funding		<u>(532,000)</u>	<u>441,000</u>
<b>Total Comprehensive Income for the Year</b>		<b>(2,546)</b>	<b>298,839</b>

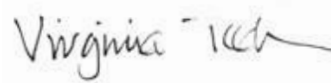
The Statement of Cash Flows and Notes 1 to 21 form part of these financial statements.



**Martina Moloney**  
Council Chairperson  
4 December 2025



**Patricia O'Hare**  
Council Member  
4 December 2025

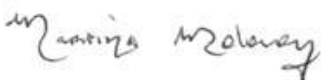


**Virginia Teehan**  
Chief Executive  
4 December 2025

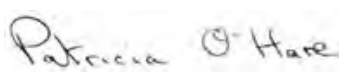
## Statement Of Financial Position As At 31 December 2024

	Notes	2024 €	2023 €
<b>Fixed Assets</b>			
Property, plant & equipment*	11	4,863,714	4,974,763
<b>Current Assets</b>			
Receivables	12	32,516	161,180
Cash and cash equivalents		<u>3,818,959</u>	<u>2,512,401</u>
		<b>3,851,475</b>	<b>2,673,581</b>
<b>Current Liabilities (amounts falling due within one year)</b>			
Payables	13	<u>2,692,697</u>	<u>1,623,305</u>
Net Current Assets		<b><u>1,158,778</u></b>	<b><u>1,050,276</u></b>
<b>Retirement Benefits</b>			
Retirement Benefit Obligations	10(b)	(7,259,000)	(7,259,000)
Deferred Retirement benefit funding asset	10(b)	<u>7,259,000</u>	<u>7,259,000</u>
Total Net Assets		<b><u>6,022,492</u></b>	<b><u>6,025,039</u></b>
<b>Representing</b>			
Capital Account*	4	4,863,714	4,974,763
Retained Revenue Reserves – Committed	17	452,842	389,033
Retained Revenue Reserves		<u>705,936</u>	<u>661,243</u>
		<b><u>6,022,492</u></b>	<b><u>6,025,039</u></b>

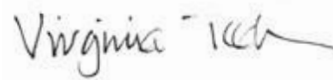
The Statement of Cash Flows and Notes 1 to 21 form part of these financial statements.



**Martina Moloney**  
Council Chairperson  
4 December 2025



**Patricia O'Hare**  
Council Member  
4 December 2025



**Virginia Teehan**  
Chief Executive  
4 December 2025

\* Property, plant & equipment comparative figure for 2023 has been revised to update a prior period depreciation calculation (see Note 11)

## Statement Of Cash Flows For The Year Ended 31 December 2024

	Notes	2024 €	2023 €
<b>Cash flow from operating activities</b>			
Profit/(Deficit) for the year		(2,546)	298,839
Depreciation*	11	227,844	215,275
Disposal of Assets		0	42,864
(Increase)/Decrease in receivables		128,664	213,542
Increase/(Decrease) in payables		<u>1,069,391</u>	<u>(174,741)</u>
<b>Net Cash Inflow from Operating Activities</b>		<b><u>1,423,353</u></b>	<b><u>595,780</u></b>
<b>Cash flows from investing activities</b>			
Payments to acquire property, plant & equipment	4	<u>(116,795)</u>	<u>(9,705)</u>
<b>Net Cash Flows from investing activities</b>		<b><u>(116,795)</u></b>	<b><u>(9,705)</u></b>
<b>Net increase /(decrease) in cash and cash equivalents</b>		1,306,558	586,075
Cash and Cash equivalents at 1 January		<u>2,512,401</u>	<u>1,926,326</u>
<b>Cash and Cash equivalents at 31 December</b>		<b><u>3,818,959</u></b>	<b><u>2,512,401</u></b>

\*Comparative figures for 2023 have been revised to update a prior period depreciation calculation (see Note 11)

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 1. Accounting Policies

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

#### a) General Information

The Heritage Council was set up under the Heritage Act 1995, with a head office at Áras na hOidreachta, Church Lane, Kilkenny. The Heritage Council's primary objectives as set out in Section 6 of The Heritage Act 1995 are as follows: to propose policies and priorities for the identification, protection, preservation and enhancement of the national heritage and to promote its appreciation.

#### b) Statement of Compliance

The financial statements of The Heritage Council for the year ended 31 December 2024 have been prepared in compliance with the applicable legislation, and with FRS 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland issued by the Financial Reporting Council in the UK.

#### c) Basis of Preparation

The financial statements are prepared on the going concern basis, under the historical cost convention, except for certain assets and liabilities as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Housing, Local Government and Heritage with the concurrence of the Minister for Public Expenditure and Reform under The Heritage Act, 1995. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to The Heritage Council's financial statements.

#### d) Revenue

##### **Oireachtas Grants**

Revenue is generally recognised on an accruals basis; one exception to this is in the case of Oireachtas Grants which are recognised on a cash receipts basis.

##### **Other Revenue**

Other revenue is recognised on an accruals basis.

#### e) Grant Payments

The Heritage Council offers grants to various bodies and individuals to carry out works under its heritage grant schemes. When a grantee accepts the terms and conditions of a grant offer from Council, Council enters into a commitment with that grantee. That commitment is recognised as an accrual only when the grantee is seen to have fulfilled the full terms and conditions of the grant offer. Details of grant commitments at 31 December 2024 are given in note 16.

#### f) Property, Plant and Equipment

Property, plant and equipment are stated at cost less accumulated depreciation, adjusted for any provision for impairment. Depreciation is provided on all property, plant and equipment, other than freehold land and artwork, at rates estimated to write off the cost less the estimated

## Notes To The Financial Statements For The Year Ended 31 December 2024

residual value of each asset on a straight-line basis over their estimated useful lives as follows:

Buildings	2.5%	Plant & Equipment	10% - 20%
Office Equipment	20%	Office Furniture	10% - 20%
Works of Art	0%	Computers (Hardware & Software)	25%
Motor Vehicles	20%	Reference Material and OSI Licences	20%

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of an age and in the condition expected at the end of its useful life.

If there is objective evidence of impairment of the value of an asset, an impairment loss is recognised in the Statement of Income and Expenditure and Retained Reserves in the year.

### g) Capital Account

The capital account comprises income allocated for the purchase of fixed assets. It is amortised in line with the depreciation of the related assets.

### h) Leasing

Assets acquired under finance leases are capitalised and included in property, plant and equipment and depreciated in accordance with the Council policy.

### i) Employee Benefits

#### 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.

#### Retirement Benefits

The Heritage Council previously established its own defined benefit pension scheme, funded annually on a pay-as-you-go basis from monies provided by the Department of Housing, Local Government and Heritage and from contributions deducted from staff and members' salaries.

The Heritage Council also operates the Single Public Services Pensions Scheme ("Single Scheme"), which is a defined benefit scheme for pensionable public servants appointed on or after 1 January 2013. Single Scheme members' contributions are paid over to the Department of Public Expenditure and Reform (DPER).

Pension costs reflect pension benefits earned by employees and are shown net of staff pension contributions which are retained by The Heritage Council. 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 Housing, Local Government and Heritage.

The financial statements reflect, at fair value, the assets and liabilities arising from The Heritage Council's pension obligations and any related funding and recognises the costs of providing pension benefits in the accounting periods in which they are earned by employees. Retirement benefit scheme liabilities are measured on an actuarial basis using the projected unit credit method.

## Notes To The Financial Statements For The Year Ended 31 December 2024

### j) Critical Accounting Judgements and Estimates

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

#### **Impairment of Property, Plant and Equipment**

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that 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**

The Council 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.

#### **Retirement Benefit Obligation**

The assumptions underlying the actuarial valuations for which the amounts recognised in the financial statements are determined (including discount rates, rate of inflation, rates of increase in future compensation levels, mortality rates and retirement age) 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.

The 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; and
- (iii) mortality rates and age of retirement

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 2: Oireachtas Grants

The amount of €16,590,000 comprises Grants from the Department of Housing, Local Government and Heritage (Vote 34).

	2024 €	2023 €
<b>Department of Housing, Local Government and Heritage</b>		
Administration Grant	8,040,000	7,141,000
Capital Grants	<u>8,550,000</u>	<u>7,200,000</u>
	<b><u>16,590,000</u></b>	<b><u>14,341,000</u></b>
<b>Department of Housing, Local Government and Heritage</b>		
Non Capital Grants from National Parks and Wildlife Service	-	<u>522,820</u>
	-	<b><u>522,820</u></b>
<b>Total</b>	<b><u>16,590,000</u></b>	<b><u>14,863,820</u></b>

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 3: Other Income

	2024 €	2023 €
Contribution towards Traditional Farm Buildings Scheme (Department of Agriculture, Food and the Marine Vote 30, Subhead C.3.1)	98,160	96,300
Faite Ireland - Grant to Support Heritage Week	30,000	30,000
Irish Walled Towns Membership Fees	73,751	73,665
Contribution of Local Authorities to Heritage Viewer Project	4,500	34,500
Bord Bia Contribution to Pollinator Co-Ordinator Post	-	16,303
Heritage Week Advertising	2,000	4,000
Sustainable Energy Authority of Ireland - Funding towards Research into Retrofit of Buildings	-	29,308
European Innovation Project LLOC2004 "Protecting Farmland Pollinators" (Department of Agriculture, Food and the Marine Vote 30, Subhead C.3.1)	-	39,071
EPA Contribution to Citizen Science Post in National Biodiversity Data Centre	-	16,383
National Museum Northern Ireland - Contribution to Irish Damselfly and Golden-ringed Dragonfly studies conducted by the National Biodiversity Data Centre	-	10,000
Erasmus project "EUROPEAN FRAMEWORK FOR HERITAGE SKILLS & TRAINING"	18,208	20,733
Historic Town Initiative Grant Refund	163,000	-
Other Income	4,054	3,156
<b>Total</b>	<b><u>393,673</u></b>	<b><u>314,803</u></b>

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 4: Capital Account

	2024 €	2023 €
Balance at 1 January	4,974,763	5,223,197
<b>Transfer (to)/from Income and Expenditure Account</b>		
Amount allocated to fund fixed asset purchases	116,795	9,705
Less: Amortisation in line with depreciation*	(227,844)	(215,275)
Less: Disposals	-	(42,864)
Transfer from Capital Account*	<u>(111,049)</u>	<u>(248,434)</u>
Balance at 31 December	<b><u>4,863,714</u></b>	<b><u>4,974,763</u></b>

\*Comparative figures for 2023 have been revised to update a prior period depreciation calculation (see Note 11)

### Note 5: Grants Expenditure

	2024 €	2023 €
Irish Walled Towns Network Grants towards Current Projects	154,973	123,104
Irish Walled Towns Network Grants towards Capital Works	332,813	529,233
Heritage Sector Support Fund	1,693,778	1,351,742
County Heritage Plan Grants	978,373	973,880
Local Biodiversity Action Plan	285,226	-
Community Based Heritage Grants	1,770,986	1,630,213
Historic Towns Capital Grants	1,010,603	771,660
Irish Landmark Trust Ltd. (Note 15)	260,000	345,000
Discovery Programme (Note 16)	950,000	900,000
Stewardship Fund Grants	382,430	425,952
National Biodiversity Data Centre	<u>1,133,937</u>	<u>1,143,197</u>
<b>Total</b>	<b><u>8,953,119</u></b>	<b><u>8,193,981</u></b>

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 6(a): Policy Expenditure

	2024 €	2023 €
Built Heritage Publications	7,613	12,117
Biodiversity Initiatives	82,255	92,307
EDI policy development	74,729	-
Restitution and Repatriation	29,864	-
Planning	7,460	-
Adopt a Monument Scheme	<u>60,198</u>	<u>56,951</u>
<b>Total</b>	<b><u>267,389</u></b>	<b><u>161,376</u></b>

### Note 6 (b) : Programmes

	2024 €	2023 €
Heritage in Schools	789,914	663,486
Place Based Learning	38,208	34,876
Heritage Week	697,199	639,336
Communication of Council activities	329,520	387,396
Research & Studies	261,204	150,644
Conservation Internships	86,684	39,787
Promotion of Preventative Maintenance	19,149	13,677
Traditional Skills	44,093	92,856
Erasmus Project : European Framework for Heritage Skills & Training	18,208	20,733
Review of Programmes	2,334	31,728
Life Projects	-	13,251
iCan (Irish Community Archive Network)	138,903	117,488
Cultural Heritage Research Framework /Culture 2025	<u>(300)</u>	<u>6,338</u>
<b>Total</b>	<b><u>2,425,116</u></b>	<b><u>2,211,596</u></b>

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 6(c): Heritage Infrastructure

	2024 €	2023 €
Museum Standards Programme	57,865	57,042
Heritage Officer Programme	657,015	757,359
Biodiversity Officer Programme	1,507,984	511,499
Heritage Viewer	53,179	51,988
Irish Walled Towns Network	<u>108,220</u>	<u>126,868</u>
<b>Total</b>	<b><u>2,384,263</u></b>	<b><u>1,504,756</u></b>

### Note 7: Establishment Expenses

	2024 €	2023 €
Storage	20,007	12,640
Power, heat and light	22,903	27,086
Canteen, catering and cleaning	29,506	31,389
Travel, Expenses and Meetings*	77,876	88,415
Repairs, maintenance & security	139,207	63,894
Insurance	<u>33,792</u>	<u>29,470</u>
<b>Total</b>	<b><u>323,291</u></b>	<b><u>252,893</u></b>

\* Travel, expenses and meetings includes €9,075 paid in relation to Council and Committee Members; €46,530 paid to staff members and €22,270 paid towards other costs including venue hire and other event costs.

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 8: Office Supplies and Administration

	2024 €	2023 €
Telephone and postage	17,335	16,813
Stationery, printing & office equipment repairs	9,767	12,726
Annual Report & Strategic Plan	21,790	21,887
Computer supplies and maintenance	206,158	173,109
Professional fees	181,284	103,601
Sundry	6,715	189
Legal Fees	7,894	54,967
Subscriptions	11,029	1,904
Audit fee	13,000	13,000
Interest & Charges	1,310	2,195
Gifts	856	665
Recruitment Costs	44,876	34,973
Staff Well Being & Settlements	3,411	1,872
Training	21,523	22,853
Profit/Loss on Disposal of Fixed Assets	-	<u>42,864</u>
<b>Total</b>	<b><u>546,948</u></b>	<b><u>503,619</u></b>

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 9: Remuneration

#### (a) Analysis of Staff Costs

	2024 €	2023 €
Staff salaries	1,727,669	1,601,141
Pension costs	140,580	183,146
Retirement Benefit Costs- note 10(a)	<u>522,000</u>	<u>460,000</u>
<b>Total</b>	<b><u>2,390,249</u></b>	<b><u>2,244,287</u></b>

#### (b) Aggregate Employee Benefits

	2024 €	2023 €
Staff short-term benefits	1,564,769	1,446,280
Pension Costs	140,580	183,146
Employer's Contribution to Social Welfare	<u>162,900</u>	<u>154,861</u>
Sub Total	1,868,249	1,784,287
Retirement Benefit Costs	<u>88,000</u>	<u>158,000</u>
<b>Total</b>	<b><u>1,956,249</u></b>	<b><u>1,942,287</u></b>

The total number of staff employed (WTE) by the Heritage Council at year end was 26 (2023: 25). No overtime or termination benefits were paid in 2024. The total number comprises seconded staff to the Heritage Council, including the CEO who was seconded from University College Cork with effect from 1 February 2019.

With effect from 1 January 2020 the pension related deduction (PRD) was replaced by the additional superannuation contribution (ASC). The ASC paid to the Department of Housing, Local Government and Heritage in respect of 2024 was €36,505 (2022: €38,205).

#### (c) Key Management Personnel

Key management personnel in The Heritage Council consists of the Chief Executive, the Heads of Service and the Head of Finance. The Council does not receive any remuneration.

The total value of employee benefits for key management personnel is set out below:

	2024 €	2023 €
Salary	707,159	636,354

This does not include the value of retirement benefits earned in the period. The key management personnel, except the current CEO (seconded from University College Cork) and the Head of Climate Action (seconded from Laois Local Authority) are members of The Heritage Council pension scheme and their entitlements in that regard do not extend beyond the terms of the Model Scheme or the Single Scheme.

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 9: Remuneration contd.

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

	2024 €	2023 €
Basic Pay , E'er PRSI and E'er Superannuation	141,117	135,214

The current CEO was appointed with effect from 1 February 2019 and is seconded from University College Cork and is not a member of The Heritage Council pension scheme. University College Cork pays the CEO and recoups this salary by way of invoice to The Heritage Council.

#### (e) Employee Short-Term Benefits Breakdown

Employees' short-term benefits in excess of €60,000 are categorised into the following bands

Salary Category	2024	2023
€60,000 TO €69,999	5	2
€70,000 TO €79,999	3	4
€80,000 TO €89,999	2	1
€90,000 TO €99,999	2	0
€100,000 TO €109,999	0	0
€110,000 TO €119,000	0	1

For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances and other payments on behalf of the employee but exclude employer's PRSI.

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 10: Superannuation Scheme

#### (a) Analysis of total retirement benefit costs charged to the Statement of Income and Expenditure and Retained Revenue Reserves

	2024 €	2023 €
Current Service Costs	376,000	332,000
Interest on retirement benefit scheme liabilities	244,000	234,000
Employee Contributions	(98,000)	(106,000)
<b>Total</b>	<b><u>522,000</u></b>	<b><u>460,000</u></b>

#### (b) Movement in net retirement benefit obligations during the financial year

	2024 €	2023 €
Net retirement benefit obligation at 1 January	(7,259,000)	(6,410,000)
Current Service Cost	(376,000)	(332,000)
Interest Cost	(244,000)	(234,000)
Actuarial gain/(loss)	532,000	(441,000)
Pensions paid in year	<u>88,000</u>	<u>158,000</u>
<b>Net retirement benefit obligation at 31 December</b>	<b><u>(7,259,000)</u></b>	<b><u>(7,259,000)</u></b>

#### (c) Deferred Funding for retirement benefits

The Heritage Council recognises these amounts as an asset corresponding to the unfunded deferred liability for retirement benefits on the basis of the set of assumptions described below and a number of past events. These events include the statutory basis for the establishment of the retirement benefit scheme, and the policy and practice currently in place in relation to funding public service pensions including the contributions by employees and the annual estimates process. The Heritage Council has no evidence that this funding policy will not continue to meet such sums in accordance with current practice.

The Net Deferred Funding for retirement benefits recognized in the Statement of Income and Expenditure and Retained Reserves was as follows:

	2024 €	2023 €
Funding Recoverable in respect of current year retirement benefit costs	620,000	566,000
State grant applied to pay retirement benefits	(88,000)	(158,000)
<b>Total</b>	<b><u>532,000</u></b>	<b><u>408,000</u></b>

The deferred funding asset for retirement benefits at 31 December 2024 amounts to €7.259M (2023: €7.259M).

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 10: Superannuation Scheme contd.

#### (d) History of defined benefit obligations

	2024 €000	2023 €000	2022 €000	2021 €000	2020 €000
Defined Benefit Obligations	7,259	7,259	6,410	9,700	10,550
Experience Gain/(Loss) on Scheme Liabilities *	(449)	(34)	113	151	12
Percentage of Scheme Liabilities	-6.2%	0.5%	1.8%	1.6%	0.1%

\* This item consists of gains/(losses) in respect of liability experience only and excludes any change in liabilities in respect of changes to the actuarial assumptions used.

#### (e) General Description of The Scheme

The retirement benefit 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 (1/80 per year of service), a gratuity or lump sum (3/80 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 age 60. Pensions in payment (and deferment) normally increase in line with general public sector salary inflation.

The disclosures below have been prepared for the Heritage Council in relation to benefits payable from the Heritage Council Employee Superannuation Scheme 2003 and Spouses and Children's Scheme. The schemes are un-funded of the defined benefit type, providing retirement benefits based on service and pensionable salary. The valuation used for FRS 102 disclosures have been based on a full assessment of the liabilities of the Schemes as at 31 December 2023. The present values of the defined benefit obligation and the service cost were measured using the projected unit credit method.

This disclosure note includes balance sheet and assumption details for the financial year ended 31 December 2024 and 31 December 2023.

The principal actuarial assumptions used by independent qualified actuaries to calculate the liabilities under FRS 102 are set out below:

Assumptions	31/12/2024	31/12/2023
Inflation	2.10%	2.10%
Rate of general long-term increase in salaries	3.60%	3.60%
Rate of increase in state benefits	2.10%	2.10%
Rate of increase in deferred benefits	2.60%	2.60%
Pension Increases	2.60%	2.60%
Discount rate for scheme liabilities	3.60%	3.30%

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 11: Property, Plant and Equipment

	Buildings €	Office Furniture €	Office Equip. €	Plant & Equip. €	Computers €	Works of Art €	Total €
<b>COST</b>							
As at 1st January 2024*	8,064,751	48,514	41,125	71,577	73,810	208,534	8,508,311
Additions	-	-	6,982	4,597	105,216	-	116,795
Disposal	-	-	-	-	-	-	-
As 31st December 2024	<u>8,064,751</u>	<u>48,514</u>	<u>48,107</u>	<u>76,174</u>	<u>179,026</u>	<u>208,534</u>	<u>8,625,106</u>
<b>Accumulated Depreciation</b>							
As at 1st January 2024*	3,368,323	43,288	41,125	21,202	59,610	-	3,533,548
Charge for year	201,619	851	620	6,981	17,773	-	227,844
On disposals	-	-	-	-	-	-	-
As 31st December 2024	<u>3,569,942</u>	<u>44,139</u>	<u>41,745</u>	<u>28,183</u>	<u>77,383</u>	<u>-</u>	<u>3,761,392</u>
<b>NET BOOK AMOUNTS</b>							
As at 1st January 2024	<u>4,696,428</u>	<u>5,226</u>	<u>-</u>	<u>50,375</u>	<u>14,200</u>	<u>208,534</u>	<u>4,974,763</u>
As at 31st December 2024	<u>4,494,809</u>	<u>4,374</u>	<u>6,363</u>	<u>47,990</u>	<u>101,644</u>	<u>208,534</u>	<u>4,863,714</u>

\* Opening Balances for 1 January 2024 been revised to update a prior period depreciation calculation. During the preparation of the 2024 financial statements, it was identified that the depreciation charge for 2023 was understated due to a processing omission that occurred when updating the fixed asset register following a review of assets during 2023. The depreciation recorded in 2023 was €35,860, whereas the correct amount should have been €215,275, an increase of €179,415.

The comparative figures for 2023 have been revised accordingly. This adjustment affects the 2023 comparative information in the Statement of Income and Expenditure, Statement of Financial Position, Statement of Cash Flows, the Capital Account (Note 4), and this Note.

Details of the 2023 depreciation charge are set out on the following page, showing the amount originally reported in the 2023 financial statements, the understated amount, and the corrected 2023 depreciation total.

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 11: Property, Plant and Equipment contd.

\* contd.

	Buildings €	Office Furniture €	Office Equip. €	Plant & Equip. €	Computers €	Works of Art €	Total €
2023 depreciation reported	33,601	166	-	1,112	981	-	35,860
Understatement identified	168,018	709	-	5,563	5,125	-	179,415
Corrected 2023 depreciation total	201,619	875	-	6,675	6,106	-	215,275

### Note 12: Receivables

	2024 €	2023 €
Debtors	13,411	97,459
Prepayments & Other Debtors	<u>19,105</u>	<u>63,721</u>
<b>Total</b>	<b><u>32,516</u></b>	<b><u>161,180</u></b>

### Note 13: Payables

The Heritage Council incurred rental payments in respect of a lease on the property occupied by the National Biodiversity Data Centre at Carriganore, Co. Waterford in the amount of €20,000, which is included in the National Biodiversity Centre Costs at Note 6 (c). The lease is a ten year lease, with a break clause that can be exercised by The Heritage Council at 6 months notice.

	2024 €	2023 €
Creditors	200,230	338,741
Accruals	<u>1,065,892</u>	<u>829,958</u>
General Creditors & Accruals	1,266,122	1,168,698
Grant Accruals	<u>1,426,575</u>	<u>454,607</u>
<b>Total</b>	<b><u>2,692,697</u></b>	<b><u>1,623,305</u></b>

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 14: The Irish Landmark Trust Ltd.

The Irish Landmark Trust Ltd was established in 1992 as a non-profit company with the objective of saving historic buildings that were abandoned or at risk. This is achieved by giving them a useful and viable function as short term holiday accommodation, which would secure their long-term future. The level of Council funding each year is determined by reference to Councils' Five-Year Plan, the Irish Landmark Trust's Corporate Plan, and Council's overall budgetary position.

### Note 15: Discovery Programme: Centre for Archaeology and Innovation Ireland

The Council funds the Discovery Programme that was established in 1991 and was registered as a company, limited by guarantee on 15 January 1996. The Council is responsible for appointing the chair of the Discovery Programme and three of its directors. The Chief Executive or his/her nominee is one of Council's representatives on the Board of the Discovery Programme. The level of Council funding each year is determined by reference to Council's Five-Year Plan, The Discovery Programme's Corporate Plan, and Council's overall budgetary position.

The purpose of the programme is to enhance our understanding of Ireland's past through research and archaeological excavations.

### Note 16: National Biodiversity Data Centre

The Council funds the core costs of the National Biodiversity Data Centre (NBDC) that was registered as a company, limited by guarantee on 20 December 2022. The Council is responsible for appointing the chair of the NBDC and five of its directors. The level of Council funding each year is determined by reference to Council's Five-Year Plan, the NBDC's Corporate Plan, and Council's overall budgetary position. The purpose of the NBDC is to make biodiversity data and information more freely available in order to better understand and assist the protection of Ireland's biodiversity.

### Note 17: Grant Commitments

At 31 December 2024 the Council had entered into grant commitments in connection with activities due to take place after that date. The amount committed of €452,842 (2023: €389,033) is not reflected in these Financial Statements.

	2024 €	2023 €
Grants committed at 1 January	389,033	0
Approvals in year	9,871,617	9,174,890
Grants decommitted	(355,997)	(285,522)
Grants write offs	(496,575)	(306,355)
Grant expenditure in the year (See note 5)	<u>(8,955,236)</u>	<u>(8,193,980)</u>
<b>Grant Commitments at 31 December</b>	<b><u>452,842</u></b>	<b><u>389,033</u></b>

## Notes To The Financial Statements For The Year Ended 31 December 2024

### Note 18: Related Party Disclosures

Key management personnel in The Heritage Council consists of the members of the Council, the Chief Executive, the Heads of Service and the Head of Finance. The Council does not receive any remuneration. For a breakdown of the remuneration and benefits paid to key management personnel, please refer to note 9 and note 10.

The Heritage Council adopts procedures in accordance with the guidelines issued by the Department of Public Expenditure and Reform covering the personal interests of Council members. In the normal course of business, The Heritage Council may approve grants and enter into other contractual arrangements with entities in which Council members are employed or otherwise interested.

In cases of potential conflict of interest, Council members do not participate in or attend discussions regarding these transactions. A register is maintained and available on request of all such instances.

The following members disclosed an interest in organisations to which financial assistance was approved in the year.

Council Member	Grant Reference	Grantee	Grant Offer (€)
John Pierce	D19036	Irish Peatland Conservation Council	€40,000
Fionnuala May	C19161	Fingal County Council	€37,500
John Pierce	CH1571	Irish Peatlands Conservation Council	€4,796
Dr. Mary Tubridy	CH1571	Irish Peatlands Conservation Council	€4,796

Dr Patricia O'Hare received payments of €1,400 (2023: €3,577) for services provided to the Heritage Council in connection with the Museum Standards Programme for Ireland (MSPI). Payments in 2024 related to reviews carried out in relation to Nano Nagle Place Museum.

During 2024, Dr Patricia O'Hare left the meeting when the Council discussed and agreed Edward Worth Library, Dublin in relation to MSPI.

### Note 19: Going Concern

The Council draws funds from the Department of Housing, Local Government and Heritage as and when required. It recognises this income on a cash receipts basis but recognises expenditure on an accruals basis. The Council considers that, as the entity provides a public service that is 98% funded by monies provided by the Exchequer, via its parent department, the Department of Housing, Local Government and Heritage, it is appropriate to prepare these financial statements on a going concern basis.

### Note 20: Premises

The Heritage Council operates from a premises at Áras na hOidhreachta, Church Lane, Kilkenny which it occupies and owns.

### Note 21: Approval of Financial Statements

The Financial Statements were approved by the Council on the 4 December 2025.

Áras na hOidhreachta, Lána an Teampaill, Cill Chainnigh, Éire R95 X264  
Áras na hOidhreachta, Church Lane, Kilkenny, Ireland R95 X264

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**An Chomhairle Oidhreachta**  
**The Heritage Council**



# Tuarascáil Bhliantúil 2024

An Chomhairle Oidhreachta  
The Heritage Council





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## Teachtaireacht ónár gCathaoirleach

Is cúis shásaimh dom é Tuarascáil Bhliantúil na Comhairle Oidhreachta don bhliain 2024 a chur i láthair – bliain a sheasann amach mar cheann de na blianta is táirgiúla ó ceapadh an Chomhairle reatha sa bhliain 2020. Go deimhin, tá go leor buaicphointí le machnamh a dhéanamh orthu i mbliana.

Mhéadaigh acmhainneacht na Comhairle Oidhreachta go suntasach le blianta beaga anuas, agus ba bheag nár méadaigh an líon foirne faoi dhó. Tá an leathadh seo, ar thug an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta tacaíocht dó, i gcomhar le méaduithe suntasacha agus leanúnacha inár mbuiséad bliantúil, tar éis a chur ar ár gcumas réimsí nua saineolais inmheánacha a fhorbairt agus tabhairt faoi leibhéal uailmhéine atá rathúil.

Is féidir na torthaí is infheicthe den acmhainneacht neartaithe sin a fheiceáil san aitheantas a thug an Rialtas d'oidhreacht ag na leibhéil is airde. Táim an-bhródúil gur cuireadh líon tosaíochtaí de chuid na Comhairle Oidhreachta san áireamh i gClár an Rialtais atá amach romhainn – rud a léiríonn ceannasaíocht, saineolas, agus fíis an chomhlachta.

Is iad seo a leanas na tosaíochtaí sin:

- ▶ iniúchadh a dhéanamh ar Ionad Barr Feabhais Náisiúnta um Scileanna Traidisiúnta a bhunú;
- ▶ Aonad Taighde Oidhreachta a bhunú laistigh den Chomhairle Oidhreachta;
- ▶ athbhreithniú a dhéanamh ar an Acht Oidhreachta, 1995.

Léiríonn gach ceann acu togra suntasach agus cuirfidh siad ar fad cruth ar obair na Comhairle agus an tírdhreach oidhreachta níos leithne sna blianta romhainn.

Is ionann an rath a bhí againn maidir leis an aitheantas sin a bhaint amach agus ár n-abhcóideacht dhíograiseach atá bunaithe ar fhianaise. Lean an Chomhairle Oidhreachta ar aghaidh i rith na bliana 2024 ag déanamh infheistíochta i sonraí agus taighde chun taca



a chur faoinár n-obair agus chun ár gcás a neartú don lucht déanta beartas.

Sprioc thábhachtach ba ea foilsíú an taighde neamhspleách a choimisiúnaigh an Chomhairle agus a rinne KPMG, a fuair amach go gcuireann an earnáil oidhreachta €4.6 billiún le geilleagar na hÉireann gach bliain agus go dtacaíonn sí le thart ar 62,000 post, go díreach agus go hindíreach. Léirítear go leor leis na figiúirí seo. Ceistíonn siad na dearchtaí as dáta gur rud ‘deas í a bheith agat’ cosaint oidhreachta agus ina ionad sin, cuireann siad i láthair í mar chuiditheoir a chuireann go mór le folláine eacnamaíoch, shóisialta agus chultúrtha na hÉireann.

Bhí tionchar na Comhairle atá ag fás soiléir sa chóras pleanála – ceann de na meicníochtaí is cumhachtaí maidir le cosaint sócmhainní oidhreachta. Rinneamar 43 aighneacht phleanála sa bhliain 2024, a léiríonn méadú 420% ó bhí 2023 ann. Áirítear idirghabhálacha suntasacha i measc na nithe sin amháil MetroLink Bhaile Átha Cliath, Ospidéal Ríoga Chathair Bhaile Átha Cliath ar Shráid Bhagóid, agus Seachbhóthar Shláine an N2.

I ngach cás, léirigh ár n-aighneachtaí cothromaíocht agus saineolas araon – a chinntíonn nach bhfágfar cúrsaí oidhreachta ar leataobh i gcinntí tábhachtacha bonneagair, tithíochta agus timpeallachta.

Anuas air sin, is mian liom aitheantas a

thabhairt don dul chun cinn a rinneadh ag leibhéal an Údaráis Áitiúil maidir leis an saineolas oidhreachta a fhairsingiú agus buíochas a ghabháil le comhaltaí Chumann Lucht Bainistíochta na Cathrach agus Contae as ucht a gcomhoibrithe agus a dtacaíochta maidir lenár gclár oibre comhroinnte.

Léiríonn na gaiscí atá léirithe sa tuarascáil seo díograis agus gairmiúlacht fhoireann, pháirtithe, agus chomhghleacaithe na Comhairle Oidhreachta sa Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta, a chabhraigh go mór le torthaí don earnáil a bhaint amach.

Is mian liom freisin aitheantas a thabhairt do roinnt mhaith oibrithe deonacha ar fud na tíre a thugann an-chuid ama dá gcuid go flaitiúil chun an oidhreacht áitiúil a chosaint agus a cheiliúradh – is fíorchaomhnóirí na staire agus na todhchaí iad d’Éirinn.

Mar fhocal scoir, is mian liom mo bhuíochas a ghabháil le mo chomh-chomhaltaí sa Chomhairle as a ngaois agus a ndíograis, agus ár bPríomhfheidhmeannach, Virginia Teehan, a thiomáineann an Chomhairle Oidhreachta ar aghaidh lena ceannasaíocht agus díograis go síoraí. Is mór an méid a bhaineamar amach le chéile sa bhliain 2024, agus táim ag súil go mór leis an mbliain 2025.

**Martina Moloney**  
Cathaoirleach



## Teachtaireacht ónár POF

Mar Phríomhfheidhmeannach na Comhairle Oidhreachta, is cúis bhróid dom í ár dTuarascáil Bhliantúil don bhliain 2024 a chur i láthair — bliain ina raibh nuáil dhochreidte, dul chun cinn agus athrú dearfach. Ba mhór an phribhléid agus an onóir í a bheith mar chuid den obair agus cuidiú le treoir a thabhairt do thréimhse ina bhfuil fíis na Comhairle a théann siar i bhfad chun earnáil oidhreachta níos maoinithe agus níos láidre a bhaint amach ag éirí níos réadúla.

I measc na bhforbairtí suntasacha a rinneadh anuraidh, bhí fógra a rinneadh tar éis Bhuiséad 2024, faoi mhaoiniú nua nach mór €1 milliún chun ligean do gach údarás áitiúil in Éirinn foireann iomlán gairmithe a cheapadh a bhfuil saineolas acu ar chúrsaí oidhreachta — seandálaithe, oifigigh caomhnaithe ailtireachta, agus cartlannaithe — faoin mbliain 2026. Is gaisce mór agus céim bhunathraitheach é seo le haghaidh cosaint oidhreachta ag leibhéal áitiúil.

Ar feadh na mblianta, chuir an easpa ról speisialtóra i roinnt mhaith údarás áitiúil go mór leis an gcailliúint sócmhainní sárluachmhara oidhreachta. Cuireadh srian ar obair ríthábhachtach amhail taighde cartlainne, measúnú seandálaíochta, agus forbairt chaomhantais mar gheall ar shaineolas agus acmhainní teoranta.

Bhí an Chomhairle Oidhreachta riamh ar son an athraithe, agus leas á bhaint as rath cruthaithe ár múnlaí Oifigeach Oidhreachta agus Oifigeach Bithéagsúlachta chun léiriú a dhéanamh ar na nithe is féidir a bhaint amach nuair a bhíonn gairmithe oilte leabaithe go háitiúil. Tá sé an-tairbheach a fheiceáil go bhfuil an fhís sin á baint amach. Agus mé ag scríobh, tá údarás áitiúla ar fud na tíre ag ceapadh cartlannaithe den chéad uair riamh — forbairt an-mhór ar fad, agus mar chartlannaí mé féin, is forbairt í nár cheap mé go bhfeicfinn riamh nuair a chuir mé tús le mo ghairm féin.

Ba í an bhliain 2024 an chéad mhórionradh a thug an Chomhairle Oidhreachta san ardoideachas agus oideachas iar-bhunscoile. Cuireann ár nGradam Gairmiúil Comhairle Oidhreachta-Fulbright deis ar fáil do scoláirí Éireannacha staidéar nó múineadh thar



lear i SAM, rud a osclaíonn conairí acadúla domhanda sa chaomhantas, béaloideas, cleachtas iarsmalainne agus eile.

Forbairt shuntasach eile ná an Scéim Oidhreachta i Scoileanna a thosaíomar ar bhonn píolótach ag leibhéal iar-bhunscoile agus aithníonn an Scéim Oidhreachta Píolótach do Dhaltaí na hIdirbhliana gurb é an t-aoisghrúpa 13–18 an t-aoisghrúpa is tábhachtaí le haghaidh feacht ghairme. Dearbhaíonn taighde a choimisiúnaíomar go dtiteann suim agus tuiscint i leith na hoidhreachta go mór sna blianta sin—agus go gceapann 82% den phobal i gcoitinne gur chóir do scoileanna níos mó a dhéanamh chun cúrsaí oidhreachta a mhúineadh. Téann an clár nua seo i ngleic leis an mbearna sin go díreach agus go straitéiseach, agus conairí á leagan i dtreo gairmeacha sa chaomhantas, stair, seandálaíocht agus tuilleadh lena chois.

Léiríonn gaiscí na bliana 2024 díograis, cruthaitheacht, agus gairmiúlacht pháirtithe na Comhairle Oidhreachta ar fud na hearnála oidhreachta, agus ár gcomhghleacaithe sa

Roinn. Gabhaim mo mhórbhuíochas leo siúd a chuir le rath na bliana seo. Le chéile, táimid ag forbairt todhchaí níos láidre d'oidhreachta na hÉireann — ceann a thugann ómós don stair fad a dhéantar infheistíocht go muiníneach do na glúnta atá le teacht.

Is mian liom freisin aitheantas a thabhairt dár bhfoireann atá ag fás in Áras na hOidhreachta i gCill Chainnigh, mar gheall ar a ngairmiúlacht, díograis agus paisean i leith cúrsaí oidhreachta a bhí lárnach inár gcuid oibre le bliain anuas.

Ba mhaith liom buíochas a ghabháil leis na hAirí Darragh O'Brien TD agus Malcolm Noonan TD, a thug an bheirt acu an-tacaíocht don Chomhairle Oidhreachta i mbliana agus i mblianta roimhe seo. Mar fhocal scoir, ba mhaith liom buíochas a ghabháil lenár gCathaoirleach Martina Moloney, agus le comhaltaí uile na Comhairle as a dtacaíocht agus a rannchuidiú luachmhar lenár gcuid oibre ar fad i rith na bliana.

**Virginia Teehan**  
Príomhoifigeach Feidhmiúcháin

# Maidir leis an gComhairle Oidhreachta





**comhairle**

Is institiúid náisiúnta í an Chomhairle Oidhreachta a sholáthraíonn comhairle beartais agus maoiniú chun tacú le feasacht agus caomhantas i leith oidhrecht shaibhir na hÉireann. Cuimsíonn sé seo oidhrecht nádúrtha, thógtha agus chultúrtha, lena n-áirítear rudaí dobhraite amhail traidisiúin agus scéalta.



**maoiniú**



**feasacht**



**caomhantas**



**pobail**

Táimid maoinithe ag an rialtas agus tugaimid sainchomhairle atá bunaithe ar fhianaise ar bheartas oidhreachta. Chomh maith leis sin, oibrímid go díreach le pobail, comhairlí áitiúla, agus grúpaí eile chun tacú le tionscadail a dhéanann uathúlacht na hÉireann a chosaint agus a cheiliúradh. Tugaimid deontais, cabhraímid le pleanáil agus caomhantas, tugaimid tacaíocht d'oideachas agus scileanna, agus reáchtálaimid imeachtaí amhail Seachtain na hOidhreachta chun daoine a mhealladh. Táimid anseo lena chinntiú go bhfanfaidh ár n-oidhrecht beo, ábhartha agus luachmhar.



**pleanáil**



**oideachas**



**beo**

# Ár gComhairle



**Taobh na Láimhe Clé go Taobh na Láimhe Deise:** Patricia O'Hare, Mary Tubridy, Sheila Pratschke, Michael Farrell, Fionnuala May, Virginia Teehan, Martina Moloney, Minister Daragh O'Brien, John Pierce, Deirdre McDermott, Mark Scott

**As láthair:** Sammy Leslie, John Patrick Greene



**Dr Martina Moloney (Cathaoirleach)**

Comhaltaí de Bhord na Comhairle Oidhreachta (2005 – 2010), iar-Phríomhfheidhmeannach, comhairlí Contae Lú agus na Gaillimhe, comhalta den Chomhairle Ealaíon (2016 – 2021), comhalta den Choimisiún Náisiúnta Maoirseachta agus Iniúchta don Rialtas Áitiúil (2014 – 2021)



**Fionnuala May**

Ailtire Contae Chomhairle Contae Fhine Gall (2011 – an t-am i láthair), comhalta de Bhuanchoiste na Comhairle Oidhreachta ar Ailtireacht (2000 - 2010), comhalta de chomhairle Institiúid Ríoga Ailtirí na hÉireann (RIAI) (2016 – an t-am i láthair), comhalta boird Chartlann Ailtireachta na hÉireann



**Michael Farrell**

Iar-Rúnaí Corparáideach agus Stiúrthóir Acmhainní Daonna in UCC, Príomhfheidhmeannach in Clinical Research Ireland (2020 – 2022), Príomhfheidhmeannach Eatramhach Choláiste Ríoga na Lianna (2018 – 2019)



**Deirdre McDermott**

Ailtire, pleanálaí, uirbí agus príomhoide ag Deirdre McDermott and Associates (2002 – an t-am i láthair), Iar-Uachtarán na Comhairle Idirnáisiúnta um Shéadchomharthaí agus Láithreáin (ICOMOS) Éire agus Oifigeach Coiste Comhairleach reatha ICOMOS International



**Dr Patricia O'Hare**

Measúnóir le Clár um Chaighdeán Músaem in Éirinn de chuid na Comhairle Oidhreachta (MSPI) (2016 – 2024), Oifigeach Taighde agus Oideachais d'Iontaobhaithe Theach Mhucrois, Cill Airne (1995 – an t-am i láthair)



**John Pierce**

Stiúrthóir, Comhairle Caomhnaithe Tailte Móna na hÉireann (2021 – an t-am i láthair), iontaobhaí le hlontaobhas Carthanúil na hOtharlainne Carthanúla (2018 – an t-am i láthair), Cathaoirleach An Taisce (2017 – 2019), Stiúrthóir an Ghrúpa Margaíochta Domhanda Fujitsu (2016 – 2017)



**Sheila Pratschke**

Cathaoirleach na Comhairle Ealaíon (2014 – 2019), Stiúrthóir ag Centre Culturel Irlandais, Páras (2007 – 2013), Stiúrthóir Ionad Tyrone Guthrie, Annaghmakerrig (2001 – 2006)



**Dr Mary Tubridy**

Stiúrthóir agus Ceannaire Taighde i bhFóram Ardtailte na hÉireann (2008 – an t-am i láthair), Cathaoirleach ar Fhóram Ardtailte na hÉireann (2003 – 2008), Príomhoide Mary Tubridy and Associates (1995 - an t-am i láthair), taighdeoir iardhochtúireachta COBÁC (1980 – 1982) agus TCD (1982 – 1995)



**Ollamh Mark Scott**

Ollamh le Pleanáil Réigiúnach agus Uirbeach ag Coláiste na hOllscoile, Baile Átha Cliath (2002 – an t-am i láthair), Comhalta Corparáideach de chuid Institiúid Pleanála na hÉireann (ó bhí 2002 ann), Comhalta de chuid Acadamh na n-Eolaíochtaí Sóisialta (2024 – an t-am i láthair), Comhalta de chuid Cumainn Léinn Réigiúnaigh (2021 – an t-am i láthair), Cathaoirleach Chomhairle na Leachtanna Stairiúla (Tuaisceart Éireann) (2025 – an t-am i láthair)



**Sammy Leslie (go dtí mí Feabhra 2024)**

Coimeádaí, Castle Leslie Estate (branda) (1991 – an t-am i láthair), iontaobhaí Thrusta Caomhantais Chaisleán Leslie (2005 – an t-am i láthair), iontaobhaí Chaisleán Bhiorra (1990idí – 2023), iontaobhaí Thrusta Oidhreachta na hÉireann (2004 – 2016)



**An Dr John Patrick Greene (go dtí mí Lúnasa 2024)**

Comhalta de Bhuanchoiste Acadamh Ríoga na hÉireann ar Sheandálaíocht (2023 – an t-am i láthair), Príomhfheidhmeannach agus Stiúrthóir Músaem EPIC, Músaem Imirce na hÉireann (2019 – 2023), Comhairleach/Úinéir Greene Associates (2017 – 2019), Príomhfheidhmeannach Músaem Victoria in Melbourne (2002 – 2017), Comhalta de Chumann Seaniarsmaí Londain (1985 - an t-am i láthair)



# Ár bhFoireann



**Taobh na láimhe clé go taobh na láimhe deise:** Ger Croke, Tara Fitzgerald, Eoin O Donnchadha, Christena Ryan, Maria Woodlock, Catherine Casey, Lisa Shortall, Anne Barcoe, Triona Byrne, Maria Walsh, Meadhbh Bolger, Virginia Teehan, Emer Prendergast, Pearse Ó Caoimh, Cathy Connelly, Susan Garrett, Patricia Fallon, Lesley-Ann Hayden, Ian Doyle, Shay Kelleher, Richard Brennan, Marian Maguire, Aalia Kamal

**As láthair:** Michael O Brien, Ronan Healy, Anna Meenan, Amanda Ryan

# Struchtúr Eagrúcháin

**VIRGINIA TEEHAN**  
Príomhoifigeach Feidhmiúcháin

**ANNE BARCOE**  
Cúntóir Pearsanta don Phríomhfheidhmeannach agus don Chathaoirleach

**CATHERINE CASEY**  
Ceannasaí Athrú Aeráide

**LORCAN SCOTT**  
Oifigeach Fiadhúlra (Eanáir go Márta)

**MEADHBH BOLGER**  
Oifigeach Bithéagsúlachta (ó mhí na Samhna)

**PEARSE Ó CAOIMH**  
Ceannasaí Cumarsáide agus Gnóthaí Poiblí

**RONAN HEALY**  
Bainisteoir Cláir na Seachtaine Oidhreachta Náisiúnta

**MARTINA MALONE**  
Oifigeach Feidhmiúcháin, Cumarsáid

**LISA SHORTALL**  
Ceannasaí Taighde, Foghlama agus Cultúir Oidhreachta

**AALIA KAMAL**  
Oifigeach Oidhreachta Cultúrtha agus Cuimsitheach

**MARIA WALSH**  
Bainisteoir an Chláir Oidhreachta sna Scoileanna

**EOIN Ó DONNCHADHA**  
Oifigeach Forbartha Beartais Oidhreachta san Oideachas

**LESLEY-ANN HAYDEN**  
Clárghainisteoir an Chláir um Chaighdeán Músaem in Éirinn (MSPI)

**IAN DOYLE**  
Ceannasaí Caomhantais

**TRÍONA BYRNE**  
Oifigeach Ailtireachta

**SHAY KELLEHER**  
Oifigeach Pleanála

**ANNA MEENAN**  
Bainisteoir Cláir Scéim Deontas Foirgnimh Feirme Traidisiúnta

**MICHAEL O'BRIEN**  
Ceann Seirbhísí Gnó (Eanáir go Lúnasa)

**CATHY CONNELLY**  
Oifigeach Seirbhísí Corparáideacha

**EMER PRENDERGAST**  
Polasaí TFC agus Bainisteoir Tionscadal (ó mhí na Nollag)

**SUSAN GARRETT**  
Oifigeach Cléireachais

**TARA FITZGERALD**  
Oifigeach Cléireachais

**GERARD CROKE**  
Riarthóir

**RICHARD BRENNAN**  
Ceannasaí Airgeadais

**AMANDA RYAN**  
Bainisteoir Deontas

**MARIA WOODLOCK**  
Bainisteoir Airgeadais

**MARIAN MAGUIRE**  
Riarthóir Deontas

**CHRISTENA RYAN**  
Riarthóir

Nuashonruithe foirne sa bhliain 2024



Ceapadh **Meadhbh Bolger** mar Oifigeach Bithéagsúlachta i mí na Samhna



Ceapadh **Emer Prendergast** mar Bhainisteoir Polasaithe ICT agus Tionscadal i mí na Nollag

# 2024: Buaicphointí na bliana





## Mí Eanáir

Rinneadh ceiliúradh ar na chéad chéimithe den Chlár Scileanna Oidhreachta Uile-Éireann ag ócáid i dTeach an Rútaigh i gCill Chainnigh. Is comhshaothar idir Fhondúireacht na Rí, an Chomhairle Oidhreachta agus an Roinn Pobal don Rannán Timpeallachta Stairiúla (HED) a dhéanann iarracht ardú céime a thabhairt do dhaoine laistigh d'earnáil na tógála chuig stádas ceardaithe máistreachta.

## Taobh na láimhe clé go taobh na láimhe deise:

Malcolm Noonan TD (an tAire Oidhreachta), Jack Murphy (Ceárta), Hannah Glass (Críochnaitheoir Maisiúcháin), Emmanuel Buule (Siúinéir), Mary Hallinan (Ceárta), Anthony Duignan (Siúinéir), Oliver Flood (Ceárta), Darragh O'Brien TD (an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta)



## Mí Feabhra

Ar Lá Domhanda na mBogach, sheol an Chomhairle Oidhreachta an 2ú heagrán de '[A Guide to the Habitats in Ireland](#)' a scríobh an Dr. Julie Fossitt ag Loch na Buaráí i gContae Uíbh Fhailí.

## Taobh na láimhe clé go taobh na láimhe deise:

Ricky Whelan (Biodiversity Officer for Offaly County Council), Lorcan Scott (Wildlife Officer with the Heritage Council), Sheila Pratschke (Heritage Council Member) and Andy Bleasdale (Head of the Scientific Advice and Research Directorate with the National Parks and Wildlife Service)



## Mí Márta

D'fhreastail an Chomhairle Oidhreachta ar éisteacht an Bhoird Phleanála faoin Metrolink a bhí beartaithe chun aird a tharraingt ar an tionchar féideartha de stáisiún ag Faiche Stiabhna.



## Mí Aibreáin

D'oibrigh an Chomhairle Oidhreachta i gcomhar le Cartoon Saloon chun Leabhar Gníomhaíochta Fiadhúla Charraig na bPuifíní a scríobh - foilsíú dírithe a dearadh chun cabhrú le leanaí caidreamh a bhunú leis an dúlra.

Tá na daoine seo a leanas sa phictiúr ó thaobh na láimhe clé go taobh na láimhe deise ag seoladh Scoil Náisiúnta Naomh Aodhán, Cill Mhanach, Contae Chill Chainnigh: Catherine Casey (Ceann an Athraithe Aeráide leis an gComhairle Oidhreachta), Mary Uí Chaoimh (múinteoir ag Scoil Náisiúnta Naomh Aodhán), agus údar Juanita Browne le daltaí Scoil Náisiúnta Naomh Aodhán.

## Mí Bealtaine

Seoltar Seachtain Náisiúnta na hOidhreachta 2024 ag Caisleán Bhaile Átha Cliath i gcomhar le hlontaobhas Caomhnaithe Iarnróid Éireann.

**Taobh na láimhe clé go taobh na láimhe deise:** Niamh Lunny (POF Iontaobhas Sainchomhartha na hÉireann) agus Virginia Teehan (POF na Comhairle Oidhreachta)



## Mí Meithimh

Cheiliúir daltaí ó Bhunscoil Naomh Cainneach i gCill Chainnigh Laethanta Seandálaíochta na hEorpa ag an gComhairle Oidhreachta leis an Aire Oidhreachta Malcolm Noonan TD agus Cathaoirleach na Comhairle Oidhreachta Martina Moloney.



## Mí Iúil

D'oscail taispeántas a dhéanann ceiliúradh ar ionchur mhná cabhrach an phobail maidir le cúram máithreachais in Éirinn go luath sa 20ú haois ag Músaem Náisiúnta na hÉireann-Saol Tuaithe.

Bunaithe ar Mary Anne Fanning, a d'oibrigh mar Bhean Chabhrach agus Altra Ceantair i gContae Chiarraí, tá scéalta sa taispeántas freisin faoi mhná cabhracha agus altraí ón gClár, Corcaigh, Gaillimh, Maigh Eo, Tiobraid Árann agus Cill Mhantáin, a ndearna 22 grúpa taighde air i nGréasán Cartlainne Pobail na hÉireann (iCAN) atá maoinithe ag an gComhairle Oidhreachta.

### Taobh na láimhe clé go taobh

**na láimhe deise:** Virginia Teehan, Lorna Elms, Emma Laffey, Deirdre Naughton agus Pacelli Linscheid ag oscailt an taispeántais



## Mí Lúnasa

Seoltar Seachtain Náisiúnta na bhFálta Sceach, comhpháirtíocht leis an gComhairle Oidhreachta agus Teagasc le himeacht bithéagsúlachta talún feirme ag Caisleán Bhorra.



### Mí Mheán Fómhair

D'fhógair an Chomhairle Oidhreachta comhpháirtíocht nua leis an gCoimisiún Fulbright chun tacú le deis acadúil in oidhrecht chultúrtha i SAM le haghaidh scoláire Éireannach.

**Sa phictiúr:** Virginia Teehan (POF na Comhairle Oidhreachta) agus Dara Fitzgerald (Stiúrthóir Feidhmiúcháin Fulbright Ireland).



### Mí Dheireadh Fómhair

D'fhógair an Tánaiste Mícheál Martin gradam nua de chuid Sheachtain Náisiúnta na hOidhreachta i gCorcaigh, an Gradam Mhíchíl Uí Mhuircheartaigh le haghaidh Gradam Oidhreachta Dobhraite Ba é Cumann Caomhantais Maharees an chéad bhuaiteoir mar gheall ar an lá a chaith siad ag tógáil curach i rith Sheachtain Náisiúnta na hOidhreachta

D'fhógair an tAire Oidhreachta Malcolm Noonan TD maoiniú nach mór €1m chun gairmithe nua oidhreachta a earcú ag na húdaráis áitiúla a dhíríonn ar chosaint sócmhainní oidhreachta a neartú ar fud an chontae.



**Taobh na láimhe clé go taobh na láimhe deise:** Regina Fitzpatrick (Oifigeach Oidhreachta Chomhairle Contae Chill Chainnigh), Tim Butler (Stiúrthóir Seirbhísí Chomhairle Contae Chill Chainnigh - Seirbhísí Pleanála, Eacnamaíoch agus Timpeallachta), Maria Dollard (Comhairleoir Cathrach Chill Chainnigh), Malcolm Noonan TD (an tAire Stáit don Dúlra, Oidhrecht agus Athchóiriú Toghchán), Virginia Teehan (POF, An Chomhairle Oidhreachta), Coilín O'Reilly (POF Chomhairle Contae Cheatharlach agus Cathaoirleach an Choiste Forbartha Tuaithe, Pobail, Cultúir agus Oidhreachta (RCCH) an CCMA, Bernadette Moloney (Oifigeach Bithéagsúlachta Chomhairle Contae Chill Chainnigh)



## Mí na Samhna

Bhuaigh Scéim na bhFoirgneamh Feirme Traidisiúnta (TFB) de chuid na Comhairle Oidhreachta an Grand Prix ag an searmanas bronnta mór le rá Europa Nostra. Bhuaigh sé an duais i gcatagóir an Oideachais, Oiliúna agus Scileanna mar gheall ar a chuid oibre chun cumhacht a thabhairt d'fheirmeoirí a bhfoirgnimh feirme a chaomhnú.

Rinne Coimisinéir nuathofa an AE Michael McGrath an gradam a cheiliúradh le Virginia Teehan ag Feirm Ballindenisk (a rinne roinnt foirgneamh feirme a chaomhnú tríd an TFB). Tá Peter Fell, úinéir na feirme, sa ghrianghraf freisin lena bhean chéile agus a iníon.

Reáchtáladh searmanas bronnta Sheachtain Náisiúnta na hOidhreachta ag Ospidéal Ríochta Chill Mhaighneann. Sa ghrianghraf seo, tá buaiteoirí chatagóir an Pháiste Fhiáin, Grúpa Forbartha Abhainn Áth Aeir agus Bithéagsúlachta le haghaidh a n-imeacht Take a Walk on the Wild Side ag Coill an Churraigh, Contae Loch Garman.





## Mí na Nollag

Chuir intéirnigh 2024 ó [Chlár Intéirneachta Caomhnaithe](#) na Comhairle Oidhreachta a dtaighde i láthair ag Seimineár Geimhridh ag Coláiste na Tríonóide, Baile Átha Cliath. Léirigh an ócáid an t-ardchaighdeán agus cé chomh maith is a bhí gach intéirneach agus a gcuid oibre.

# Ceannasaíocht, Fianaise, agus Cosaint: Bliain Bhunathraitheach don Oidhreacht



## ARDÚ CÉIME Á THABHAIRT d'OIDHREACHT I gCINNTEOIREACHT NÁISIÚNTA

Sa bhliain 2024, rinne an Chomhairle Oidhreachta cinneadh athrú cinntitheach a dhéanamh chun dul i ngleic le cuid de na dúshlán oidhreachta náisiúnta ba chasta. Tá an Chomhairle bunaithe go daingean mar mhórghníomhaí náisiúnta a chuireann cruth ar thodhchaí oidhreacht na hÉireann trí idirghabhálacha spriocdhírthe, taighde ceannródaíoch agus rannpháirtíocht straitéiseach le lucht déanta beartas.



**Forbraíodh agus athraíodh an Chomhairle Oidhreachta go mór le 5 bliana anuas. Méadaíodh a buiséad Náisiúnta ó €6.6 milliún sa bhliain 2019 chuig €16.6 milliún sa bhliain 2024 fad a méadaíodh a foireann faoi dhó, beagnach. Tháinig torthaí an mhéadaithe sin sna hacmhainní chun solais i gceart sa bhliain 2024 den chéad uair.**

**2023:** Rinne an Chomhairle Oidhreachta 1 aighneacht phleanála.

**2024:** Rinne an Chomhairle Oidhreachta 43 aighneacht ar mhaithe le hoidhreacht a thacú agus a chosaint nuair a earcaíodh pleanálaí sinsearach.

**2022:** D'fhoilsigh an Chomhairle Oidhreachta tuarascáil a tharraing aird ar an meath a tháinig ar sholáthar na gcleachtóirí le scileanna traidisiúnta.

**2024:** Fuarthas gealltanais i gClár Rialtais chun iniúchadh a dhéanamh ar Ionad Barr Feabhais le haghaidh Scileanna Traidisiúnta a bhunú agus cuireadh tús leis an gcéad chúrsa oiliúna tuíodóireachta in Éirinn le 15 bliana.

**2023:** Níl cartlannaithe, seandálaithe ná oifigigh caomhnaithe ailtireachta mar chuid d'fhoireann roinnt mhaith údarás áitiúil.

**2024:** Fuarthas gealltanais chun earcaíocht cartlannaithe agus AConna i ngach údarás áitiúil a mhaoiniú tar éis Bhuiséad 2025.

**2023:** Ní raibh aon sonraí ná fianaise ann chun an rannpháirtíocht a fhaigheann geilleagar na hÉireann gach bliain ó chúrsaí oidhreachta a mheas.

**2024:** Coimisiúnaíodh tuarascáila léiríonn go gcuireann earnáil na hoidhreachta €4.6 billiún le geilleagar na hÉireann gach bliain agus go dtacaíonn sí le thart ar 62,000 post go díreach nó go.

Tarraingíonn na forbairtí seo aird ar bhéim náisiúnta níos fearr Cé go bhfuil ár n-obair leanúnach le pobail an-tábhachtach, athrú mór a bhí ann i mbliana maidir leis an gcaoi a ndeachaigh an Chomhairle i dteagmháil le cinnteoirí, a raibh tionchar acu ar bheartais agus ar chuir sí cúrsaí oidhreachta chun cinn mar ranníocóir dáiríre i dtosaíochtaí náisiúnta.

**“ Méadú 300% in aighneachtaí pleanála—a chinntíonn nach gcuirtear cúrsaí oidhreachta ar leataobh ”**

I lár an athraithe sin, luíonn obair na Comhairle laistigh de chóras pleanála na hÉireann — léirigh ár n-aighneacht faoi Ospidéal Ríoga Chathair Bhaile Átha Cliath (Sráid Bhagóid) ábhar imní faoi bheartais náisiúnta: ag dul i ngleic le foirgnimh stairiúla atá folamh agus tréigthe. D'áitigh an Chomhairle go bhfuil sé de dhualgas ar chomhlachtaí poiblí ceannaireacht a thabhairt le dea-shampla maidir le dul i ngleic le struchtúir chosanta atá folamh. D'aontaigh Comhairle Cathrach Bhaile Átha Cliath ar deireadh, agus lorg siad breis soiléireachta maidir le húsáid an fhoirgnimh—cinneadh a d'fhéadfadh a bheith mar shampla le haghaidh athnuachan sócmhainní oidhreachta de chuid na hearnála poiblí sa todhcháil.

Leathnaíodh tionchar na Comhairle chuig mórbhearnaí struchtúracha i bpolasaí náisiúnta freisin. Ceann de na cinn ba shuntasáí díobh sin ná an chaoi nach raibh creat náisiúnta ann chun oidhrecht chultúrtha a thabhairt ar ais agus a aisdúichiú



Mar fhreagra ar an mbearna sin, bunaíodh an Coiste Comhairleach um Aiseag agus Aisdúichiú na hOidhreacht Cultúrthadireach mar gheall ar pháipéar seasaimh na Comhairle Oidhreacht.

Lean an Chomhairle ar aghaidh mar rúnaíocht don choiste i rith na bliana 2024, agus d'éascaigh sí comhráite casta dlíthiúla agus eiticiúla a dhéanfaidh eolas do threoirlínte náisiúnta a bhfuiltear ag súil leo sa bhliain 2025. Is bonn fianaise ríthábhachtach é don obair cheannródaíoch seo torthaí ár Suirbhé Náisiúnta ar Bhailiúcháin Oidhreacht Cultúrtha, a rinneadh go luath sa bhliain 2024.

Is é fócas marthanach na Comhairle i leith na géarchéime in earnáil na scileanna traidisiúnta in Éirinn bunchúis an dul chun cinn náisiúnta seo. Leag an Chomhairle torthaí loma amach trí thaighde agus abhcóideacht a coimisiúnaíodh go cúramach: easpa géar ceardaithe, deiseanna printíseachta teoranta, agus go leor brú chun tairiscintí a chur isteach ar obair chaomhantais speisialtóra thar lear ag costas níos mó.

Leag an t-eolas sin an t-ullmhúchán amach do ghealltanais an Chláir Rialtais chun iniúchadh a dhéanamh ar Ionad Barr Feabhais le haghaidh Scileanna Traidisiúnta— forbairt polasaithe nár tharla riamh a bhfuil an fhéidearthacht aige an cheird agus an fheasacht atá ríthábhachtach le haghaidh chaomhnú oidhreacht thógtha na hÉireann a

**“ Bearna mhór struchtúrach: ní raibh creat náisiúnta ann le haghaidh aisíoca agus aisdúichithe—go dtí anois ”**

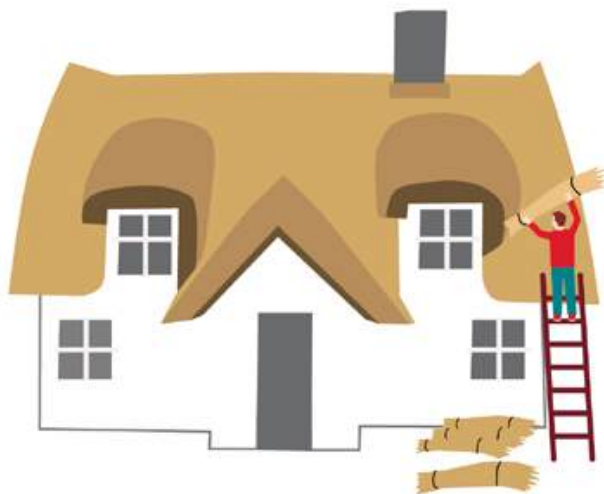
chosaint. (féach an grafaic eolais sa phictiúr)

Cuireadh go mór leis an obair seo nuair a coimisiúnaíodh sraith theilifíse sé eagrán, comh-mhaoinithe ag an gComhairle Oidhreacht agus Coimisiún na Meán, a bheidh ar an aer go luath sa bhliain 2026, agus caithfidh sé solas ar na ceardaithe a choimeádann scileanna oidhreacht na hÉireann beo.

Seans gurbh é an polasaí fionnachtana bunathraitheach is mó a tharla sa bhliain 2024 nuair a fógraíodh faoi mhaoiniú nua nach mór €1 milliún i mí Dheireadh Fómhair chun ligean do gach údarás áitiúil in Éirinn foireann iomlán gairmithe a cheapadh a bhfuil saineolas acu ar chúrsaí oidhreacht — seandálaithe, oifigigh caomhnaithe ailtireachta, agus cartlannaithe — faoin mbliain 2026.

# Ionad Barr Feabhais Náisiúnta um Scileanna Traidisiúnta a thógáil

Tá drochbhail ar an earnáil scileanna traidisiúnta, ach tá bealach chun cinn ann go fóill



Teastaíonn uainn oiliúint lasmuigh den láthair i ngach printiseacht

Cé go dteagasctar na bunrudáí ina lán cúrsaí, ní ghabhann aon deimhniúchán leo



Ní bheidh cuid mhór dár scileanna ann a thuilleadh in éagmais scéim phrintiseachta ina n-íoctar bunphá

## Na nithe a dhéanfaidh Ionad Barr Feabhais

- 1** Gníomhú mar ionad ilfhreastail chun ilroinnt a laghdú san earnáil caomhantais
- 2** Ganntanais scileanna a shainnithint agus cúrsaí creidiúnaithe oiliúna a sholáthar
- 3** Meantóireacht a sholáthar, go háirithe do ról na mban i gcaomhantas tógála
- 4** Dul chun cinn gairme go leibhéal an mháistircheardaí a chumasú trí scileanna praiticiúla a fheabhsú

Sula rachaidh tú i mbun obair ghairmiúil, teastaíonn uait deimhniúchán cisealta agus obair phrintiseachta.



Ba ó glúin go glúin a tugadh scileanna traidisiúnta ar aghaidh san am atá thart. Ní tharlaíonn sé sin a thuilleadh.



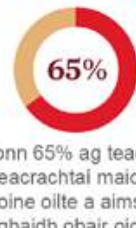
## Cén fáth a bhfuil gá le hIonad Barr Feabhais?

Fórsa saothair atá ag aosú, gan aon daoine óga a bheith ann chun a áit a ghlacadh

Fíorbheagán oiliúna ar fáil, gan aon chonair shoiléir ghairme a bheith ann

Gan daoine ná oiliúint, cuirfear obair caomhantais ar tairiscint thar lear, agus tiocfaidh méadú ar chostais dá dheasca sin

## Torthaí an tsuirbhé ar scileanna san earnáil oidhreachta



Bhí 100% i bhfách le hIonad um scileanna traidisiúnta oidhreachta, agus measann siad gur cheart dó creidiúnú a sholáthar





Ar feadh na mblianta, tharla caillteanais dho-athraithe de bharr bearnaí i gcúrsaí saineolais oidhreachta áitiúil toisc nach bhfuil na hacmhainní ar fáil le haghaidh tascanna ríthábhachtacha amhail taighde cartlainne, measúnuithe seandálaíochta, agus caomhantas tógála. Bhí abhcóideacht fhadtréimhseach na Comhairle Oidhreachta, a raibh múnlaí Oifigeach Oidhreachta agus Oifigeach Bithéagsúlachta mar chrann taca léi, ríthábhachtach maidir leis an infheistíocht stairiúil sin a fháil, rud a chinnteoidh go mbainfidh gach pobal in Éirinn leas as sainchosaint a n-oidhreachta.

**“ Díreoidh  
sraith nua teilifíse  
ar cheardaithe  
a choimeádann  
scileanna oidhreachta  
na hÉireann beo ”**

Léiríonn an chaoi a ndeachaigh rudaí ó neart go neart sa bhliain 2024 torthaí seasta blianta d’obair straitéiseach, leanúnach agus láidir ón taobh teicniúil de. Tá guth na Comhairle Oidhreachta á lorg agus tá meas á léiriú níos minice air ag leibhéal sinsearach rialtais, a bhí léirithe ó ghealltanais iomadúla Chlár an Rialtais: chun iniúchadh a dhéanamh ar Ionad Barr Feabhais um Scileanna Traidisiúnta; chun athbhreithniú a dhéanamh ar an Acht Oidhreachta; agus chun Aonad Taighde Oidhreachta a bhunú laistigh den Chomhairle féin. Agus gan na céadta deontas, clár agus tionscadal faoi threoir an phobail agus maoinithe ag an gComhairle gach bliain san áireamh, agus gach ceann acu ag cur le cosaint oidhreachta ar a slí féin ar scála náisiúnta.

Bliain mhór chun cinn a bhí ann anuraidh nuair a dhaingnigh an Chomhairle Oidhreachta í féin go deimhneach mar cheannaire náisiúnta a mhúnlaíonn polasaí, cleachtas, agus infheistíocht oidhreachta— agus bunchuspóir i gcónaí aici: chun torthaí níos fearr a bhaint amach d’oidhreachta na hÉireann, a pobail, agus a todhcháí.





## IS GÁ AN tACHT OIDHREACHTA, 1995, A THABHAIRT COTHROM LE DÁTA

**68%** an céatadán de dhaoine a chreideann go láidir gur gá dúinn ár n-oidhreacht a chosaint, i gcomparáid le 46% sa bhliain 1999

ach níl an míniú ar an oidhreacht san Acht Oidhreachta ar aon dul leis an smaointeoireacht chomhaimseartha ná le luachanna agus treoictaí comhaimseartha.

### TÁ SAINCHEISTEANNA TÁBHACHTACHA AR IARRAIDH ÓN ACHT

#### OIDHREACHT DHOLÁIMHSITHE

is é seo an rud is tábhachtaí do

**83%**

de dhaoine (traidisiúin teaghlaigh, ceangail leis an áit, foghlaim ó ghlúnta roimhe).



#### AN tATHRÚ AERÁIDE



**65%**

an céatadán de dhaoine a chreideann go bhfuil an oidhreacht i mbaol ón athrú aeráide.

#### TAIGHDE



Ba cheart an Chomhairle Oidhreachta a acmhainniú chun taighde a dhéanamh chun tacú le cinnteoireacht agus forbairt beartais atá fianaisebhunaithe.

#### BITHÉAGSÚLACHT

**37%**



ní chreideann ach 37% de dhaoine go bhfuil bithéagsúlacht mar chuid dár n-oidhreacht.

#### OIDHREACHT CHUIMSITHEACH AGUS ILCHULTÚRTHA

Tá méadú suntasach tagtha ar an líon daoine nach Éireannaigh gheala iad a chónaíonn in Éirinn.

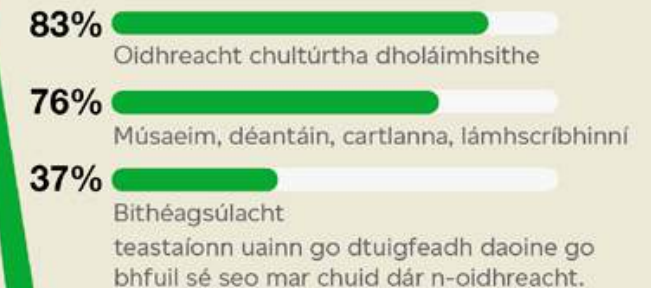
Ní thugtar san Acht aon aitheantas d'oidhreacht ilchultúrtha.

#### AN SPRIOC

An tAcht Oidhreachta a leasú chun go mbeidh sé ag teacht leis an tuiscint atá ag an bpobal ar an oidhreacht agus leis an dea-chleachtas idirnáisiúnta.

Trí Aonad Taighde a bhunú, cumasófar don Chomhairle Oidhreachta faireachán leanúnach a dhéanamh ar threoictaí, ar an tionchar eacnamaíoch agus ar dheartháí an phobail i leith na hoidhreachta.

#### NA NITHE A MHEASANN DAOINE A BHEITH I gCEIST LEIS AN OIDHREACHT ACH NACH gCUMHDAÍTEAR SAN ACHT



#### OIDHREACHT PHEARSANTA AGUS DHOLÁIMHSITHE

“Tá imní orm go bhféadfaí ár n-oidhreacht chultúrtha dholáimhsithe a chailleadh nó go bhféadfaí baint di mar gheall ar an rochtain ar na meáin shóisialta agus ar an domhandú agus mar gheall ar an nochtadh dóibh.”

“Imeascfaidh daoine nua in Éirinn ar bhealach níos fearr trí fhoghlaim faoinár n-oidhreacht agus trí na gnéithe tábhachtacha dá n-oidhreacht féin a chomhroinnt ansin. Rachadh sé sin chun tairbhe dúinn go léir.”

## FORBAIRT BONN FIANAISE d'OIDHREACTH NA hÉIREANN

I ndomhan atá á thiomáint ag sonraí, is rómhínic á fágadh luach na hoidhreachta gan tomhas agus gan mórán béime á leagan air, ach ba chor cinniúnach í an bhliain 2024 don Chomhairle Oidhreachta agus earnáil na hoidhreachta.



## Taighde: Ré Nua Fianaise d'Oidhreachta

Sa bhliain 2024, chuir an Chomhairle Oidhreachta grafaic eolais ar fáil (sa ghrianghraf) a léiríonn an meafar den 'chuid is lú den scéal' chun aird a tharraingt ar an easnamh sna sonraí laistigh d'earnáil na hoidhreachta.

Nochtann an íomhá cuid de na mórthorthaí ó roinnt mhaith píosaí taighde a choimisiúnaíomar i rith na bliana.

Cé go bhfuil na sonraí sin an-luachmhar go deo, feicimid iad mar 'an chuid is lú den scéal'. Nascann an ghrafaic eolais gach píosa sonraí le rud eile nach bhfuil ar eolas againn ach atá an-tábhachtach go deo go bhfaigheadh an earnáil amach faoi.

Sin an argóint a rinneamar le cinnteoirí agus lucht déanta beartas sinsearach i rith na bliana, agus tharla gealltanas Chlár an Rialtais chun Aonad Taighde Oidhreachta tiomnaithe a bhunú dá bharr laistigh den Chomhairle Oidhreachta.

Leagadh amach an t-ullmhúchán roimh an ngealltanas Rialtais sin ag tús na bliana nuair a choimisiúnaíomar roinnt mhaith píosaí taighde suntasacha.

Seans gurbh é an ceann ba shuntasáí díobh sin ár dtuarascáil [Tionchar Eacnamaíoch ar an Earnáil Oidhreachta in Éirinn](#) – an chéad cheann dá leithéid in Éirinn. Nochtadh sa tuarascáil go gcuireann earnáil na hoidhreachta €4.6 billiún le geilleagar na hÉireann gach bliain agus go dtacaíonn sí le thart ar 62,000 post go díreach nó go hindíreach.

Tá na figiúirí seo thar a bheith tábhachtach dár n-earnáil a ndeirtear in amanna faoi

gur 'rud deas é a bheith againn' seachas gur rud riachtanach don gheilleagar é. Ba é an taighde a rinneamar i rith na bliana 2024 an chéad chéim maidir le sprioc níos fadtéarmaí chun an tuairim dhochrach sin a athrú.

**“ Cuireann cúrsaí oidhreachta €4.6 billiún le geilleagar na hÉireann ”**

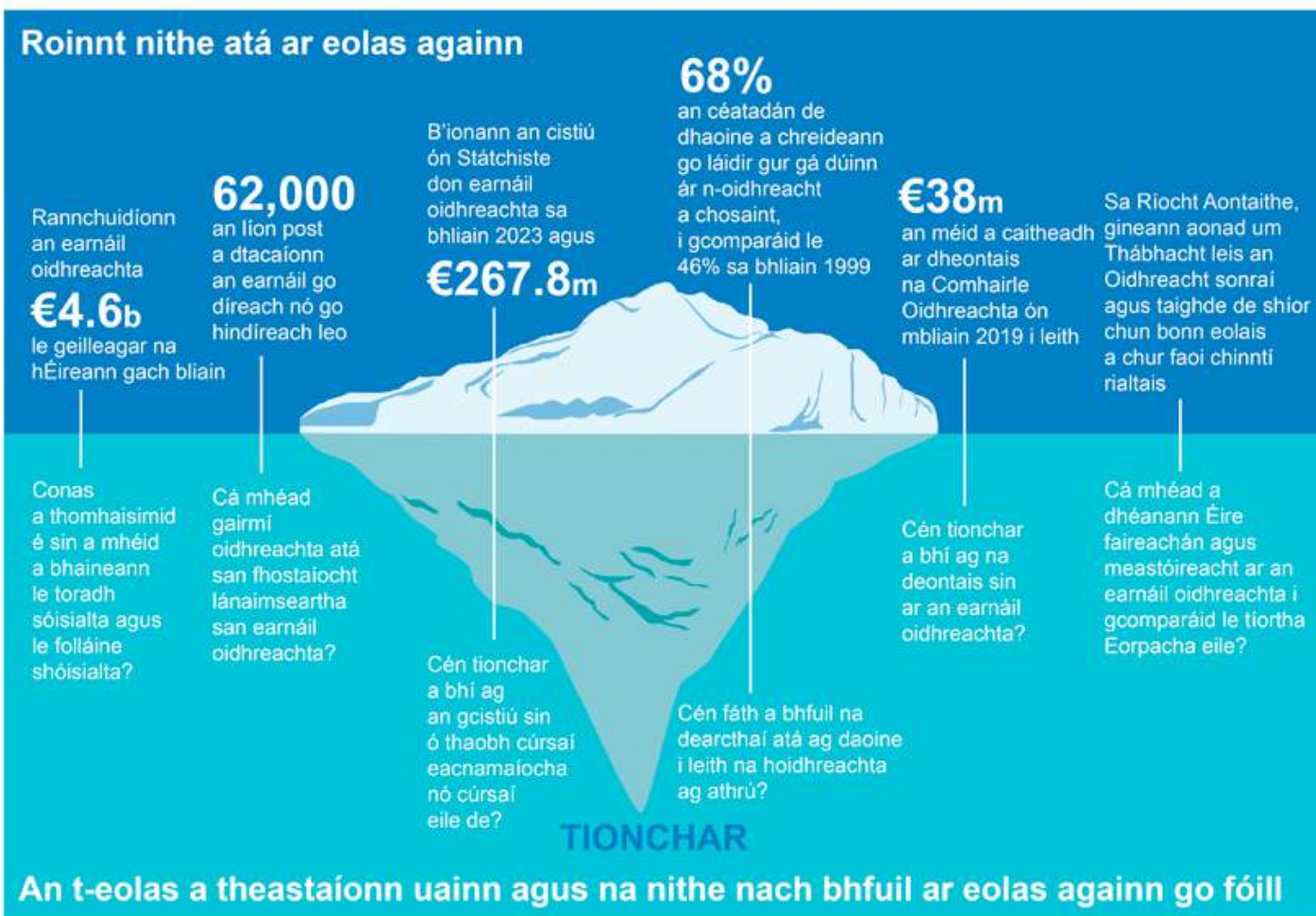
B'fhéidir gur rud níos suntasáí é an chaoi nach n-insíonn figiúirí na barrlíne ach cuid den scéal. Fuarthas amach sa taighde go bhfuil “bearnaí feasachta bunúsacha” ar fud na hearnála. Mar shampla, níor cuireadh luach eacnamaíoch ionchur na n-oibríthe deonacha, fuil bheatha cuid mhór den earnáil san áireamh san anailís tionchair eacnamaíoch, toisc nach raibh na sonraí ar fáil.

Léiríodh sa tuarascáil freisin nach bhfuil a fhios againn cé mhéad éiceolaithe, seandálaithe, cartlannaithe ná ailtirí caomhnaithe atá ag obair in Éirinn faoi láthair, agus níl sonraí iontaofa againn ar luach sóisialta na hoidhreachta, ná conas mar a chuireann sí lenár mbraistint féiniúlachta, bróid, pobail, comhtháthaithe agus folláine,

Agus é sin ar fad san áireamh, ba é príomh-mholadh na tuarascála Aonad Taighde Oidhreachta a bhunú go hinmheánach chun luach oidhreachta eacnamaíoch agus sóisialta a thomhas.

# Aonad Taighde Oidhreachta a bhunú sa Chomhairle Oidhreachta

Is beag an méid a ghabhtar do mheastóireacht laistigh den earnáil oidhreachta



## Cén fáth a dteastaíonn uainn an t-eolas sin

Chun a bheith in ann tionchair a thomhas ar bhealach níos fearr agus treochtaí a mheasúnú go tráthrialta

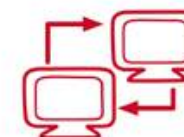


Chun airgead a choigilt don cháiniocóir trí chinntí fianaisebhunaithe a dhéanamh

Chun a thuiscint cén rannchuidiú a dhéanann tionscnaimh oidhreachta leis an tsochaí, le fás geilleagrach, le folláine agus leis an gcomhshaol



## Na nithe a theastaíonn



Sainordú rialála agus acmhainní chun sonraí a ghiniúint agus a chomhroinnt

## Ról na Comhairle Oidhreachta

Is í an Chomhairle Oidhreachta an t-aon eagraíocht amháin a oibríonn ar fud réimsí na hoidhreachta tógtha, na hoidhreachta cultúrtha agus na hoidhreachta nádúrtha



Rinne an Chomhairle Oidhreachta gach iarracht réasúnach chun a chinntiú go bhfuil an fhaisnéis atá tugtha anseo cruinn. Tá an mheastóireacht eacnamaíoch agus fostalochta tógtha ó thaighde a choimisiúnaigh an Chomhairle Oidhreachta ó KPMG Future Analytics sa bhliain 2024. Tá na sonraí faoi leibhéal chistiúcháin ón stáchtiste tógtha ó thaighde a choimisiúnaigh an Chomhairle Oidhreachta ó Crowe Ireland sa bhliain 2023/2024. Tá na tagairtí do dhearccháin an phobail i leith na hoidhreachta tógtha ó thaighde a choimisiúnaigh an Chomhairle Oidhreachta ar lompriocht agus Dearchcháin sa bhliain 2023. Tá na meastacháin ar dháileadh deontas sa tréimhse 2019-2023 tógtha ó shonraí inmheánacha de chuid na Comhairle Oidhreachta.

## Earnáil gan Léarscáil

Tá an téama teimhneachta go smior ann. Sula raibh an Chomhairle Oidhreachta in ann an tuarascáil tionchair eacnamaíoch a choimisiúnú, níorbh fholáir di a dhéanamh amach cé go díreach a chuimsítear san earnáil. Tá tírdhreach na hoidhreachta in Éirinn ag fairsingiú agus scaipthe agus baineann sé le disciplíní agus ranna difriúla, idir chúrsaí turasóireachta, oideachais agus ceird thraidisiúnta ach ní dhearnadh an earnáil a mhapáil go cuimsitheach le roinnt mhaith blianta anuas.

Chuige sin, choimisiúnaigh an Chomhairle M-CO chun tabhairt faoi ghníomhaíocht mapála cuimsitheach páirtithe leasmhara, rud a rinneadh sa bhliain 2024 freisin. Sa tuarascáil a eascraíonn aisti, aithnítear breis is 160 comhlacht a bhfuil ról reachtúil, náisiúnta, uathúil, nó ionadaíoch acu i gcúrsaí oidhreachta.

*“ Tá an cás le haghaidh feidhm thaighde bhuan éirithe doshéanta ”*

Is cleachtadh níos simplí ná mar a cheapfá é—ach tá na himpleachtaí domhain. Is féidir le lucht déanta beartas an tír-raon a fheiceáil anois a bhfuil leis an léarscáil seo. Is féidir leo a n-iarrachtaí a chomhordú, bearnaí a aithint, dúbláil a sheachaint, agus oibriú le tuiscint níos soiléire ar cé atá páirteach agus an nasc atá eatarthu. Is é fírinne an scéil gur bhunchloch riachtanach í an obair mapála sin don anailís eacnamaíoch ina dhiaidh sin.





“ Creideann 68% de dhaoine gur gá dúinn ár n-oidhreacht a chosaint — suas ó 46% sa bhliain 1999 ”

Cé gur tugadh an-léargas dúinn agus gur cuireadh oiliúint orainn agus sinn ag achoimriú ár gcuid taighde, tugadh le fios dúinn trí thimpiste go bhfuil géarghá le hathchóiriú córasach. Thug na tuarascálacha seo ar fad faisnéis chabhrach agus tharraing siad aird ar bhearnaí feasachta móra agus go bunúsach, tá solas caite acu ar earnáil atá fairsing, ríthábhachtach agus a bhfuil cur chuige níos comhordaithe, bunaithe ar fhianaise de dhíth uaithe.

Is bua mór polasaithe í an sprioc chun aonad taighde a bhunú laistigh den Chomhairle Oidhreacht—agus is comhartha soiléir é go bhfuil luach cinnteoireachta bunaithe ar fhianaise ar an gclár oibre náisiúnta go daingean.



### Taighde na Comhairle Oidhreacht ar tugadh faoi sa bhliain 2024

- ▶ [An Tionchar Eacnamaíoch ar Earnáil na hOidhreacht in Éirinn](#)
- ▶ Earnáil na hOidhreacht a Mhapáil
- ▶ Iompar agus Dearthaí an Phobail i leith na hOidhreacht
- ▶ Maoiniú ón Stáitchiste don Oidhreacht



## I mBAOL DÍOTHAITHE: OIÐHREACHT LEOCHAILEACH A CHAOMHNÚ

Tá buncheist shochaíoch ann gur gá don Chomhairle Oidhreachta fiafraí di féin i gcónaí: Cad a roghnaímid chun caomhnú a dhéanamh air—agus cén fáth?

Is ceist chasta le freagairt í toisc go spreagann an cheist féin a thuilleadh ceisteanna:

- ▶ Conas is féidir linn tuar a dhéanamh ar na nithe a mheasfaidh ár sinsir a bheidh luachmhar sa todhchaí, blianta i ndiaidh dúinn a bheith ar shlí na fírinne?
- ▶ Conas a chinnfidimid cá háit a ndíreoimid ár n-acmhainní teoranta?
- ▶ Cathain a bhíonn sé ceart go leor píosa dár n-oidhrecht a chailliúint, agus cathain a bhíonn sé oiriúnach troid go dian dá marthanas?

Chuireamar na ceisteanna sin san áireamh go cúramach sa bhliain 2024 agus táimid bródúil as na céimeanna a tógadh i mbliana chun an oidhrecht atá i gcontúirt, i mbaol, ar imeall díothaithe a chosaint, oidhrecht a cheapfá gur rud neamhshuntasach anois í ach beidh athshondas inti sa todhchaí.





Tá sliocht álainn ann ón Ollamh Gillian O'Brien, Ollamh sa Stair Phoiblí ag Liverpool John Moores University, a léiríonn an tábhacht a bhaineann le hoidhreacht atá i mbaol a ghabháil.

*“Bhíodh clochair uileláithreach, agus bhíodh siad ina ngné shuntasach i mbailte agus sráidbhailte. Bhíodh siad ina ngné chomh coitianta sin den tírdhreach gurbh éigean go raibh siad le feiceáil, agus anois nuair atá siad ag imeacht, táthar ag tosú anois ag aithint an tábhacht a bhaineann leo.”*

Sa sliocht seo, tá sí ag tagairt do na clochair a dúnadh ar fud na hÉireann le roinnt mhaith blianta anuas. Chomh luath agus a stopfar á n-úsáid a thuilleadh mar chlochair, tá an baol ann go dtiocfaidh meath orthu láithreach. Tá flúirse shuntasach ailtireachta, ealaíne, sóisialta, staire agus chultúrtha i bhfoirgnimh chlochair agus is fearr a

thuigfear iad agus iad a n-úsáid mar a d'úsáidí iad i dtosach.

**“ Tá na foirgnimh seo ‘chomh comónta sin gur éirigh leo a bheith dofheicthe’— go dtí ”**

An tOllamh Gillian O'Brien

I bhfianaise na suime scolártha teoranta i dtaifeadadh oidhreacht na n-áiteanna sin agus na dtírdhreach gaolmhar, thug an Chomhairle Oidhreachta, i gcomhar leis an Ollamh O'Brien, faoi thaighde ríthábhachtach agus rannpháirtíocht pobail chun foirgnimh chlochair atá fós ann

“ Agus níos lú ná 30 tuíodóir lánaimseartha fágtha, tá marthanas na ceirde an-tábhachtach go deo ”

agus ábhair chultúrtha gaolmhara a aithint, a mhapáil agus a dhoiciméadú. Cuireadh [dréacht-treoir don phobal i gcoitinne](#) láthair faoi bhráid páirtithe leasmhara i mí na Samhna 2024—a bhí deartha chun cumhacht a thabhairt dóibh siúd atá freagrach as na háiteanna sin iad a dhoiciméadú agus a chaomhnú sula mbeidh sé ródhéanach.

Tá sé de dhuilgias orainn a bheith ar an airdeall faoi oidhrecht atá ag imeacht as radharc cosúil leis seo agus é a thaifeadadh agus a chaomhnú nuair is féidir.

## Scileanna i mBaol, Cuspóir a Sheasamh

Léirítear an t-éiteas seo trínár bhfócas straitéiseach ar scileanna oidhreachta traidisiúnta i rith na bliana—go háirithe iad siúd atá i mbaol an bháis.

Tá meath mór tagtha ar an tuíodóireacht, seansiombail de shaol na tuaithe in Éirinn. Le níos lú ná 30 tuíodóir lánaimseartha agus 2,700 réadmhaoin tuí fágtha, tá marthanas na ceirde tuíodóireachta éirithe ríthábhachtach. Sa bhliain 2024, thógamar céim chinniúnach chun an treocht seo a chasadh thart trí dhul i gcomhar le Bord Oideachais agus



Oiliúna Chill Chainnigh agus Cheatharlach chun réamhchúrsa tuíodóireachta nua 42 seachtain a sheoladh—an chéad cheann dá leithéid le 15 bliana. Bhí an-chuid suime ann, agus líonadh na 14 áit ar an gcúrsa sular thosaigh sé sa bhliain 2025. Cuireann an tionscnamh líne tharrthála ar fáil do scil atá go mór i mbaol agus leagann sé an réiteach le haghaidh glúin nua ceardaithe.

I mí Eanáir, rinneamar bronnadh céime na chéad seisear mac léinn ón gClár Scileanna Oidhreachta Uile-Éireann, a chuir Fondúireacht an Rí ar fáil i gcomhar le Roinn Pobal Thuaisceart Éireann. Cheapfá gur saincheird í a gceird—siúinéireacht, gaibhneacht dhubh, frámáil pictiúr, ach is gairmeacha lánaimseartha iad agus d'éirigh le gach céimí ón gClár fostaíocht lánaimseartha a fháil. Agus léiríonn gach post go gcuireann a gcaomhnú le geilleagar sláintiúil.

*“ Bhí gealltanais Chlár an Rialtais ann sa bhliain 2024 chun athbhreithniú a dhéanamh ar an Acht Oidhreachta—ag iarraidh go gcuirfí oidhreacht dhobhraithe agus bhéil san áireamh go soiléir ”*

## **Luach an Ruda a nDéantar Neamhaird Air**

Bhain Scéim na bhFoirgneamh Feirme Traidisiúnta, atá á reáchtáil ó bhí 2008 ann





i gcomhar leis an Roinn Talmhaíochta, Bia agus Mara garsprios stairiúil amach sa bhliain 2024 nuair a bhuaigh sí an Grand Prix ag an searmanas bronnta mór le rá Europa Nostra. Léiríonn an clár ciúin, seasmhach seo, a chabhraigh le breis is 1,000 foirgneamh feirme a shábháil, an fíorthionchar atá ag caomhnú foighneach. Tá na struchtúir feirme seo, a bhíonn faoi bhun thairseach na cosanta reachtúla go minic, an-tábhachtach do nádúr thírdhreach na hÉireann. Is taifid bheo iad ar shaol na tuaithe, agus tá siad beo go bitheolaíoch freisin—agus cuireann siad gnáthóga ar fáil don fhiadhúlra agus is prionsabail tógála inbhuanaithe iad i bhfad sular bhronnamar an téarma sin orthu.

Tá an fhealsúnacht taobh thiar díobh chomh tábhachtach céanna leis na deisithe iad féin: caomhnú atá faoi threoir an phobail, fréamhaithe in oiliúint scileanna, agus tacaíthe ag malartú eolais idir cheardaithe agus úinéirí foirgneamh. Tiontaíonn [scéim na bhfoirgneamh feirme](#) sciobóil, seideanna agus cróite atá ag titim as a chéile chuig úsáid laethúil arís —agus dá bharr sin, athbhunaítear naisc idir dhaoine, áiteanna, agus cuimhní.

Thug sé an-sásamh dúinn nuair a aithníodh an scéim iontach seo ag leibhéal an AE mar gheall ar an sár-obair a dhéanann sí.

## Polasaí Bunaithe i gCleachtas

Tugaimid tacaíocht do na céadta tionscnamh atá níos lú agus nach bhfuil chomh sofheicthe sin gach bliain trí dheontais, maoiniú, agus comhpháirtíochtaí. Caomhnaíonn siad gnéithe ríthábhachtacha d'oidhreacht na hÉireann go carnach—idir chúrsaí teangeolaíochta, éiceolaíochta, seandálaíochta, agus eile.

Ní de thaisme é go raibh gealltanas Chlár an Rialtais ann sa bhliain 2024 chun athbhreithniú a dhéanamh ar an Acht Oidhreachta féin. Tá an t-athbhreithniú seo á lorg againn le go dtabharfaí aitheantas níos soiléire d'oidhreacht dhobhraithe agus bhéil—toisc go gcaithfear an earnáil a fhorbairt chun teacht le saol an 21ú haois.

## Ag Breathnú Chun Tosaigh trí Bhreathnú go Géar

Cuireann an obair ar thugamar tacaíocht di i mbliana i gcuimhne dúinn go luíonn cúrsaí oidhreachta go minic sna háiteanna a dtugaimid neamhaird orthu, beidh na scileanna a nglacaimid leo ann i gcónaí, na foirgnimh a siúlaimid tharstu gan féachaint orthu. Ach nuair a stopaimid ag féachaint go géar—nuair a chaithimid le rudaí leochaileacha gan aird—tá an baol ann go gcaillfimis níos mó mar is féidir linn a íoc.

# LÉARGAS GINEARÁLTA AR OBAIR NA COMHAIRLE OIDHREACHTA





## Programmes

[Uchtaigh Séadchomhartha](#)

[Coiste Comhairleach um Aisdúichiú agus Athdhúichiú na hOidhreachta Cultúrtha](#)

[HeritageMaps.ie](#)

[Oidhrecht i Scoileanna:](#)

[Oidhrecht i Scoileanna Píolótach na hIdirbhliana](#)

[Líonra Cartlainne Pobail na hÉireann \(iCAN\)](#)

[Líonra Múrbhailte na hÉireann \(IWTN\)](#)

[Clár Oifigeach Bithéagsúlachta na nÚdarás Áitiúil](#)

[Clár Oifigeach Oidhreachta na nÚdarás Áitiúil](#)

[Bainisteoir Clár um Chaighdeán Músaem in Éirinn \(MSPI\)](#)

[Seachtain Oidhreachta Náisiúnta](#)

[Straitéis Náisiúnta Oidhreachta do Phobal an Lucht Siúil](#)



## Oiliúint agus Uasoiliúint

[Clár Scileanna Oidhreachta Uile-Éireann](#)

[Clár Intéirneachta Caomhantais](#)

[Scoláireacht Fulbright](#)

[Gnáthóga Carraig Puifíní](#)



## Tacú le hearnáil na hoidhreachta

[Scéim Deontais Oidhreachta Pobail](#)

[Clár Fionnachtana: Ionad Seandálaíochta agus Nuálaíochta Éireann](#)

[An Ciste Tacaíochta](#)

[Eagraíochtaí Oidhreachta](#)

[Ciste Maoirseachta Oidhreachta](#)

[Tionscnamh na mBailte Stairiúla](#)

[Irish Landmark Trust](#)

[An tIonad Náisiúnta le Sonraí Bithéagsúlachta](#)

[Scéim Deontas Foirgnimh Feirme Traidisiúnta](#)

# Éagsúlacht agus Ionchuimsiú a Chur Chun Cinn



## Ceartha Daonna agus Comhionannas

Cuireann Dualgas na hEarnála Poiblí maidir le Ceartha an Duine agus Comhionannas oibleagáid reachtúil ar chomhlachtaí poiblí deireadh a chur le leithcheal, comhionannas deiseanna a chur chun cinn agus ceartha daonna na ndaoine a gcuireann siad seirbhísí ar fáil dóibh agus ceartha daonna ball foirne a chosaint, agus iad i mbun a gcuid oibre laethúil. Tá an Chomhairle Oidhreachta ag obair i dtreo measúnú ar shaincheistanna chearta an duine agus comhionannais a bhaineann le feidhmeanna na heagraíochta, a dhéanfaidh tuairisciú in 2025. Tríd an bpróiseas measúnaithe, forbróimid plean gnímh lena dtabharfar aghaidh ar aon shaincheistanna ceartha daonna agus comhionannais a aithnítear. Nuair a bheidh sé i bhfeidhm, tabharfaimid tuairisc bhliantúil ar chur i bhfeidhm agus ar dhul chun cinn i gcoinne na ngealltanais a tugadh trínár bplean gníomhaíochta.

## Scéimeanna deontais

Tá suim ar leith ag an gComhairle Oidhreachta in iarratais ar dheontais a dhíríonn ar rochtain fheabhsaithe ar ghníomhaíochtaí oidhreachta ag daoine faoi mhíchumas agus grúpaí mionlaigh, agus mar sin rannpháirtíocht iontu. In 2024, rinneamar go leor tionscadal a mhaoiniú a thiofadh faoin gcatagóir um Éagsúlacht agus Ionchuimsiú. Áiríodh lenár dtionscadail Scéim Deontais Oidhreachta Pobail forbairt cartlainn dhigiteach inrochtana d'Oidhreachtaí Lucht Siúil Chathair Chorcaí ag Lónra Ban Lucht Siúil Chorcaí; cruthú léarscáile scéalaíochta do Shiúlóid an Golden Mile in Uachtar Ard, a fheabhsaíonn inrochtaineacht, ag Grúpa Cultúir agus Oidhreachta Uachtar Ard; agus tionscadal a rinne doiciméadú ar na scéalta saibhre áille de shaol Lucht Siúil ar an mbóthar – ag mapáil láithreacha campála

traidisiúnta Mincéir i gCathair agus i gContae na Gaillimhe.

Ildir an dá linn, fuair Cartlann LADT Chorcaí croíchistiú ón gComhairle Oidhreachta trína Ciste Tacaíochta d'Eagraíochtaí Oidhreachta.

## Dámhachtain na Seachtaine Náisiúnta Oidhreachta don éagsúlacht agus ionchuimsiú

Gach bliain, déanann an Chomhairle Oidhreachta ceiliúradh ar éagsúlacht agus ionchuimsiú ag eagraithe imeachta le linn na Seachtaine Oidhreachta Náisiúnta trí gradam don 'Imeacht Ionchuimsitheach Is Fearr' a áireamh sa searmanas gradaim. In 2024, ba iad Lónra Ban Lucht Siúil Chorcaí buaiteoirí na duaise dá n-imeacht, "Travelling Tales – Community led Traveller heritage work".

Chuir an t-imeacht seo cultúr Lucht Siúil i bhfócas trí scéalaíocht agus stair bhéil. Mar chuid den tionscnamh níos leithne "Cartlann Oidhreachta Lucht Siúil Chathair Chorcaí a Thógáil", réachtáladh an t-imeacht ag Toraig ar an Tobar, an t-aon taispeántas buan in Éirinn atá faoi stiúir Lucht Siúil, atá lonnaithe i Músaem Poiblí Chorcaí. Bhí mná Lucht Siúil as teaghlach Keenan i mbun comhrá le James Furey, staraithe béil ó Thionscadal Bhéaloideas Chorcaí, agus pléadh oidhreachtaí teaghlaigh, an saol fánaíochta, agus tionchar Acht an Treaspáis 2002, a chuir srian ar stíleanna maireachtála fánaíochta traidisiúnta. Trí scéalta pearsanta a roinnt agus na scéalta seo a thaifeadadh, tá sé mar aidhm ag LBLS aghaidh a thabhairt ar an mí-léiriú stairiúil ar Lucht Siúil agus a n-oidhreachtaí chultúrtha a chaomhnú. Chríochnaigh an t-imeacht, ar fhreastail teach lán de 20 rannpháirtí air, le seoladh pacáiste gníomhaíochta oidhreachta do leanaí, deartha ag LBLS, chun glúnta níos óige a spreagadh chun suim a chur i stair Lucht Siúil.

# Ag Tuairisciú ar an Aeráid



Tá tionchar ag an athrú aeráide ar oidhreacht na hÉireann cheana féin. Tá brú ar áiteanna agus tírdhreacha stairiúla, traidisiúin chultúrtha agus éiceachórais nádúrtha mar gheall ar ardú farraigí, báisteach níos troime, teochtaí athraitheacha agus caillteanas bithéagsúlachta. Ní mór don Chomhairle Oidhreachta a n-astaíochtaí agus a n-úsáid acmhainní féin a laghdú fad a théitear i ngleic leis na dúshlán mhóra eile de réir mar a leanann an aeráid ag athrú.

Thug an Chomhairle Oidhreachta faoi réimse tionscnamh athraithe agus oiriúnaithe aeráide sa bhliain 2024. Díródh an obair ar pholasaí agus treoir, oiliúint foirne agus páirtithe, comhpháirtíocht le comhlachtaí poiblí eile agus céimeanna chun tionchar timpeallachta oibríochtaí na Comhairle Oidhreachta féin a laghdú.

Is comhpháirtí í an Chomhairle Oidhreachta i bPlean Oiriúnaithe Earnála um Athrú Aeráide maidir le hOidhreacht Thógtha agus Seandálaíochta (CCSAP), faoi threoir na Roinne

Tithíochta, Rialtais Áitiúil agus Oidhreachta (lena n-áirítear Seirbhís na Séadchomharthaí Náisiúnta agus an tSeirbhís Náisiúnta Oidhreachta Tógtha). Reáchtáladh ceardlann ar an athrú aeráide agus oidhreacht thógtha le hOifig Oidhreachta an Údaráis Áitiúil i mí Mheán Fómhair 2024, i gcomhar le Carrig, an tSeirbhís Náisiúnta Oidhreachta Tógtha agus Seirbhís na Séadchomharthaí Náisiúnta. I measc na príomh-mholtaí, áiríodh rannpháirtíocht phobal níos fearr, measúnuithe riosca níos fearr agus treoir níos soiléire maidir le cinntí bainteach leis an aeráid a mbíonn tionchar acu ar oidhreacht thógtha agus seandálaíochta.

Tugadh faoi iniúchadh ar scéimeanna deontais, amhail an Scéim Deontais Oidhreachta Pobail agus an Ciste Tacaíochta Eagraíochtaí Oidhreachta chun ceistanna aeráide a chur san áireamh i gcinntí maoinithe. Tá uasdátuithe maidir le critéir iarratas beartaithe don bhliain 2025 ionas go ndéantar rioscaí agus deiseanna aeráide a mheas ar bhonn níos soiléire i dtionscadail maoinithe.





Ba mhórfhócas í an oiliúint. Cuireadh oiliúint maidir le ceannasaíocht aeráide ar gach ball foirne de chuid na Comhairle Oidhreachta i mí Bealtaine 2024, agus seisiún tiomnaithe do Bhord na Comhairle Oidhreachta ina dhiaidh sin. Bhí baint ag an gComhairle Oidhreachta leis an ócáid oiliúna CARO le haghaidh údaráis áitiúla agus leis an ócáid oiliúna LASNTG le haghaidh ball foirne timpeallachta na n-údarás áitiúil. Tugadh tacaíocht d'eagraithe Sheachtain na hOidhreachta le treoir maidir le pleanáil ócáidí inbhuanaithe. I measc na dtionscnamh oiliúna do scileanna nua, áiríodh cúrsa oiliúna tuíodóireachta i gCill Chainnigh agus leanadh ar aghaidh leis an gCúrsa Scileanna Oidhreachta Uile-Éireann, a thacaíonn le forbairt scileanna traidisiúnta trí scoláireachtaí agus sparánachtaí.

Choimisiúnaigh an Chomhairle Oidhreachta Fehily Timony chun measúnú a dhéanamh ar astaíochtaí gás ceaptha teasa agus an tionchar a bhíonn ag na foirgnimh, tionscadail agus clár dá chuid ar an aeráid. Déanfaidh an dréacht-mheasúnú, atá in ainm is a bheith críochnaithe go luath sa bhliain 2025, eolas do Straitéis Inbhuanaithe na Comhairle Oidhreachta. Leagtar amach gealltanais i leith inbhuanaitheacht na timpeallachta i bPlean an Athraithe Aeráide, a ndearnadh uasdátú

air agus a foilsíodh i mí Mheán Fómhair 2024. Tá dul chun cinn á dhéanamh ar chéimeanna éifeachtúlachta fuinnimh, lena n-áirítear uasghráduithe soilsithe agus fuinneog ag ceanncheathrú na Comhairle Oidhreachta i gCill Chainnigh, agus is í an chéad chéim eile foireann faoi threoir ailtire a cheapadh. Cuimsíonn na hoibreacha sin cuid de chlár fadtéarmach chun an spleáchas ar bhreoslaí iontaise a laghdú ag an gceanncheathrú i gCill Chainnigh.

Neartaíodh comhtháthú na gceisteanna aeráide i mbainistíocht na hoidhreachta mar gheall ar obair ghníomhaithe ar son na haeráide a rinne an Chomhairle Oidhreachta sa bhliain 2024. I measc na gcéimeanna eile a dtabharfar fúthu, áirítear forfheidhmiú na dtorthaí ón Measúnú Tionchair ar an Athrú Aeráide, scagadh na scéimeanna deontas chun acmhainneacht an aeráide a fheabhsú agus forbairt tionscnamh oiliúna chun dul i ngleic le bearnaí scileanna i gcaomhnú oidhreachta inbhuanaithe, chun cabhrú le hoidhreachtaí thógtha, nádúrtha, chultúrtha agus seandálaíochta na hÉireann dul i ngleic le dúshlán an aeráide.

## Tuarascáil ar Astaíochtaí

Déantar feidhmíocht fuinnimh agus astaíochtaí na Comhairle Oidhreachta a rianú trí chóras Monatóireachta agus Tuiriscithe (M&R) an SEAI, rud a thugann bonnlíne reachtúil don Shainordú maidir le Gníomhú ar son na hAeráide san Earnáil Phoiblí. Is é an meán idir 2016-2018 an tréimhse thagartha.

### Astaíochtaí na Comhairle Oidhreachta i gComparáid le Spriocanna na Bonnlíne agus Spriocanna 2030

Táscaire	Bonnlíne	2024	Sprioc 2030	An t-Athrú de Dhíth
CO <sub>2</sub> (kg) Iomlán	40,680	33,705	14,685	-56 %
CO <sub>2</sub> (kg) Iontaise	21,649	24,488	10,608	-57 %
Innéacs Éifeachtúlachta Fuinnimh (2009 = 100)	100	54.5	50.0	4.5 pointe

### Áit 2024

San iomlán, thit astaíochtaí 17 faoin gcéad ón mbonnlíne, mar gheall ar an dícharbónú greille go príomha. Méadaíodh astaíochtaí breoslaí iontaise de réir mar a méadaíodh úsáid an fhoirgnimh, rud a leagann béim ar an ngá leis an gcóras teasa a aistriú agus le feabhsuithe fabraice chun spriocanna 2030 a bhaint amach.

### Meascán fuinnimh, 2024

Cuimsíonn leictreachas thart ar 31 faoin gcéad den úsáid fuinnimh iomlán (62,517 kWh) agus 27 faoin gcéad d'astaíochtaí, fad a chuimsíonn gás 69 faoin gcéad den úsáid fuinnimh (138,237 kWh) agus 73 faoin gcéad d'astaíochtaí. Dá réir sin, braitheann an foirgneamh go mór ar bhreoslaí iontaise fós le haghaidh téamh spáis agus uisce.

### Treocht Astaíochtaí CO<sub>2</sub> Iomlán an SEAI (2009-2024 le sprioclíne 2030)

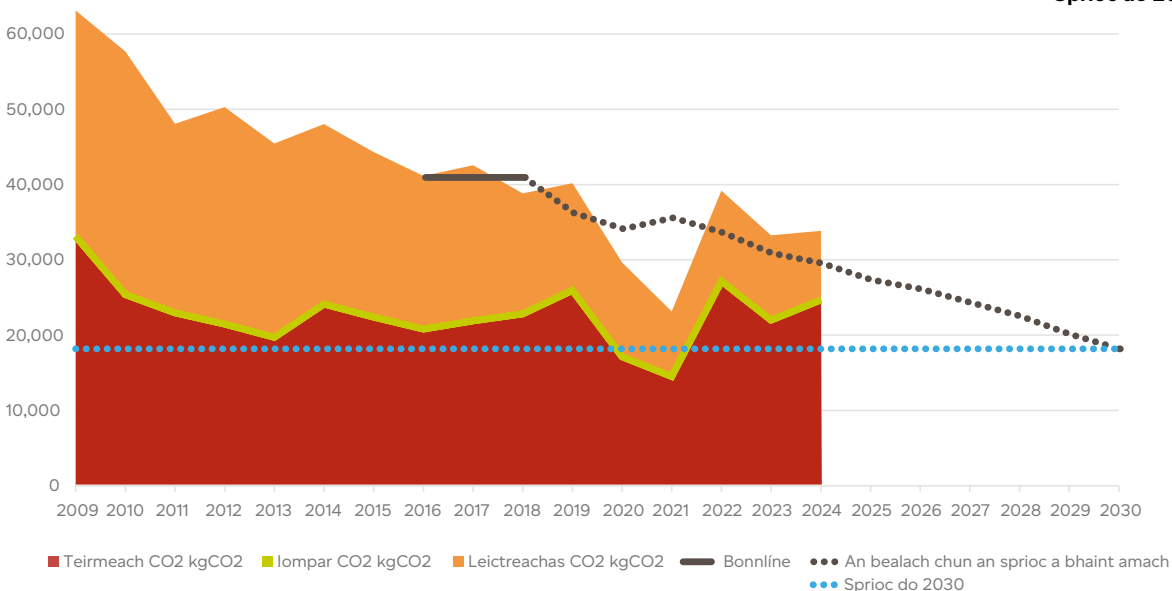
#### Spriocanna CO<sub>2</sub> iomlána

kgCO<sub>2</sub>

An bhearna atá ann faoi láthair = 19,020

2016-2018 bonnlíne = 40,680

Sprioc do 2030 = 14,685



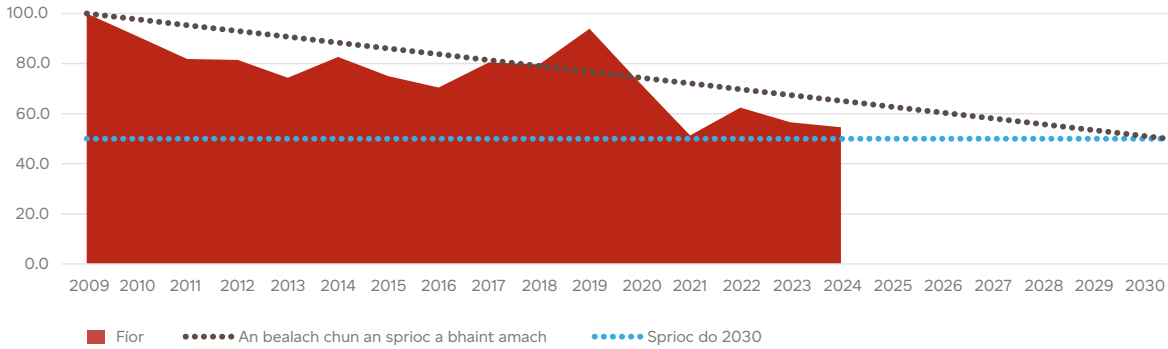
## Innéacs Éifeachtúlachta Fuinnimh an SEAI (2009-2024 le sprioc 2030 = 50.0)

An bhearna atá ann faoi láthair = 4.5

2016-2018 bonnlíne = 100.00

Sprioc do 2030 = 50.00

Sprioc le haghaidh éifeachtúlacht fuinnimh



## Astaíochtaí ó thaisteal aeir oifigiúil a fhritháireamh

Tá an Chomhairle Oidhreachta tiomanta do riachtanais na Roinne Caiteachais Phoiblí agus Athchóirithe (RCPA) chun na hastaíochtaí gáis cheaptha teasa a bhaineann le taisteal aeir an Rialtais a fhritháireamh. Thastil foireann na Comhairle Oidhreachta 17,157 km ar eitleán sa bhliain 2024, is é sin 1,620 kg (1.62 tona) CO<sub>2</sub> a cuireadh amach. Ba é dliteanas na Comhairle Oidhreachta, arna ríomh ag baint úsáide as an ráta reatha cánach carbóin (€48.5/tona), ná €79 agus íocadh é seo le Ciste Ghníomhaíochta Aeráide an Rialtais.

# Tuairisciú ar Phleanáil



Bhí méadú ollmhór ann san obair a rinne an Chomhairle Oidhreachta sa bhliain 2024 a bhí bainteach le pleanáil. Ba scála nua don chomhlacht é agus ní gan fhios a tharla sé taobh amuigh den chomhlacht.

Tá sé tábhachtach a lua, mar chomhlacht forordaithe faoi Rialacháin Phleanála agus Forbartha 2001, ba chóir don údarás áitiúil nó an Coimisiún Pleanála iarratais phleanála a d'fhéadfadh a bheith bainteach leis an timpeallacht nádúrtha nó oidhreacht thógtha a chur faoi bhráid na Comhairle Oidhreachta. Cuirtear réamhphleananna (pleananna forbartha contae agus pleananna ceantair áitiúil) faoi bhráid na Comhairle Oidhreachta chun labhairt fúthu.

Rinne an Chomhairle Oidhreachta 43 aighneacht sa bhliain 2024, bhí 19 díobh bainteach le réamhphleananna, a chuimseodh

polasaí náisiúnta agus pleananna ceantair áitiúil, 17 díobh bainteach le hiarratais phleanála, agus rinneadh 7 n-aighneacht eile (Féach Fíor X). Bheadh 'Eile' sa chás seo bainteach le reachtaíocht phleanála agus/nó pleananna gníomhaíochta bithéagsúlachta áitiúla agus pleananna oidhreachta contae.

Bhí na haighneachtaí difriúil ó thaobh na bpríomhthéamaí, ach bhí siad bainteach go príomha le hoidhreacht nádúrtha agus chultúrtha, go háirithe oidhreacht thógtha i gcás an ceann deiridh. Clúdaíodh saincheisteanna tírdhreacha agus seandálaíochta in roinnt mhaith aighneachtaí.

Bhuail an fo-Choiste Pleanála 7 mbabhta sa bhliain 2024, agus bhí sé tacaithe ag an bhFeidhmeannach, is é sin an tOifigeach Pleanála Sinsearach agus an Ceann Caomhantais.

## An cineál aighneachta a rinne an Chomhairle Oidhreachta

**Pleanáil chun cinn**



**Iarratas pleanála**



**Eile**



# Rialachas Corparáideach



Is é beartas na Comhairle Oidhreachta ná na caighdeáin is airde rialachais chorparáidigh a choinneáil ar aon dul le polasaithe agus cleachtais a nglactar leo go ginearálta. Tá an Chomhairle tiomanta do chomhlíonadh na bhforálacha ábhartha de Chód Cleachtais 2016 um Rialachas Comhlachtaí Stáit agus an Chóid Rialachais do Charthanais. Tá Coiste Iniúchóireachta, Riosca agus Airgeadais bunaithe ag an gComhairle Oidhreachta, a dhéanann athbhreithniú rialta ar an gcóras rialaithe inmheánaigh agus fostaítear saineolaithe seachtracha chun a chuid feidhmeanna a bhaint amach, lena n-áirítear an fheidhm iniúchóireachta inmheánaí, de réir mar is cuí. Tá an Chomhairle Oidhreachta comhlíontach ina hiomláine ó thaobh cánach de agus ní théann sí i mbun idirbhearta seachanta cánach ‘maslach’.

## Íocaíochtaí Tapa 2024

Ceanglaítear ar an gComhairle Oidhreachta cloí le ceanglais Rialacháin I. R. Uimh. 580/2012 na gComhphobal Eorpach (Íocaíocht Dhéanach in Idirbhearta Tráchtála), 2012 agus a réamhtheachtaí, an tAcht um Íoc Pras Cuntas 1997 (ar a dtugtar na ‘Rialacháin’ le chéile). Is iad téarmaí caighdeánacha creidmheasa na Comhairle a ghlactar, mura sonraítear a mhalairt i socruithe conartha, ná 30 lá ón sonrasc a fháil. Tá nósanna imeachta curtha i bhfeidhm a thugann cinnteacht réasúnta i gcoinne neamhchomhlíonadh ábhartha na Rialachán. Cé go bhfuil na nósanna imeachta deartha chun comhlíonadh na Rialachán a chinntiú, ní féidir leo ach dearbhú réasúnta agus ní dearbhú iomlán a sholáthar maidir le neamhchomhlíonadh Acht 1997 agus I.R. Uimh. 580/2012.

Léiríonn athbhreithniú ar na híocaíochtaí go léir a rinneadh i rith na bliana dar críoch 31 Nollaig 2024 4,064 íocaíocht arbh fhiú €4,867,496 san iomlán iad as a n-eascaíonn pionós úis de €41 faoi na rialacháin thuasluaite.

Le héifeacht ón 1 Iúil 2011, ceanglaíodh ar an gComhairle Oidhreachta cloí le Cinntí an Rialtais S29296 maidir leis an riail um íoc pras 15 lá. Tá na nochtuithe a éilítear sa Mheabhrán Rialtais (MoG) a thacaíonn leis na cinntí thuas don tréimhse 1 Eanáir 2024 go 31 Nollaig 2024 sonraithe sa tábla thíos.

Sonraí	Uimhir	Luach (€)	Céatadán
Íocaíochtaí déanta laistigh de 15 lá	3,785	3,971,778	93%
Íocaíochtaí déanta laistigh de 16 lá go 30 lá	221	804,899	5%
Íocaíochtaí déanta níos mó ná 30 lá a bhí faoi réir LPI agus costais cúitimh	1	182	0%
Íocaíochtaí déanta níos mó ná 30 lá nach raibh faoi réir LPI agus costais cúitimh	57	90,637	1%
<b>Iomlán</b>	<b>4,064</b>	<b>4,867,496</b>	<b>100%</b>

## Ballraíocht sa Chomhairle

Amhail an 31 Nollaig 2024, bhí seisear (67%) comhaltaí ban agus triúr (33%) comhaltaí fir sa Chomhairle. Mar sin níl sprioc an Rialtais bainte amach ag an gComhairle Oidhreachta maidir le hionadaíocht 40% ar a laghad do gach inscne ar bhoird stáit. Leanfaidh an Chomhairle Oidhreachta ag obair lena máthair-roinn lena chinntiú go mbainfear amach na spriocanna seo de réir mar a dhéanfar ceapacháin don Chomhairle amach anseo.

# Ráitis Airgeadais An Chomhairle Oidhreachta Don bhliain dár críoch an 31 Nollaig 2024

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## Eolas Ginearálta

### Comhaltaí na Comhairle

Martina Moloney  
Michael Farrell  
Fionnuala May  
Deirdre McDermott  
Dr Patricia O'Hare  
John G Pierce  
Sheila Pratschke  
Dr Mary Tubridy  
Mark Scott

### Rúnaí na Comhairle

Sara Leonard

### Dlíodóirí

Byrne Wallace  
88 Sráid Fhearchair  
Baile Átha Cliath 2  
D02 DK18

### Baincéirí

Banc na hÉireann  
46 Sráid na Parlaiminte  
Cill Chainnigh  
R95 K857

### Iniúcháirí

An tArd-Reachtair Cuntas agus Ciste  
3A Sráid an Mhéara Uachtarach  
Baile Átha Cliath 1

## Tuarascáil Ráitis Rialachais agus Chomhaltaí na Comhairle

Bunaíodh an Chomhairle Oidhreachta faoin Acht Oidhreachta 1995. Leagtar amach feidhmeanna na Comhairle in alt 6 den Acht sin. Tá an Chomhairle freagrach don Aire Tithíochta, Rialtais Áitiúil agus Oidhreachta agus tá sí freagrach as dea-rialachas a chinntiú agus comhlíonann sí an tasc seo trí chuspóirí agus spriocanna straitéiseacha a leagan síos agus trí chinntí straitéiseacha a dhéanamh ar gach príomhcheist gnó. Is iad an Príomhoifigeach Feidhmiúcháin (POF) agus an fhoireann bhainistíochta shinsearach atá freagrach as bainistiú, rialú agus stiúradh laethúil na Comhairle Oidhreachta. Ní mór don POF agus don fhoireann bhainistíochta shinsearach an treoir leathan straitéiseach atá leagtha síos ag an gComhairle a leanúint, agus ní mór dóibh a chinntiú go bhfuil tuiscint shoiléir ag comhaltaí uile na Comhairle ar na príomhghníomhaíochtaí agus ar na príomhchinntí a bhaineann leis an eintiteas, agus ar aon rioscaí suntasacha a d'fhéadfadh teacht chun cinn. Feidhmíonn an POF mar idirghabhálaí díreach idir an Chomhairle agus bainistíocht na Comhairle Oidhreachta.

### Freagrachtaí na Comhairle

Tá obair agus freagrachtaí na Comhairle leagtha amach sna Buan-Orduithe agus sna Feidhmeanna Forchoimeáda, ina bhfuil freisin na hábhair atá forchoimeáda go sonrach don Chomhairle. Áirítear an méid seo a leanas i measc na nithe arna meas ag an gComhairle:

- dearbhú leasanna,
- tuarascálacha ó choistí,
- tuarascálacha airgeadais,
- cuntais bhainistíochta agus,
- ábhar forchoimeáda.

Le hAlt 21 den Acht Oidhreachta, ceanglaítear ar Chomhairle na Comhairle Oidhreachta chun, i bhfoirm ar bith a cheadóidh an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe, na cuntais go léir is cuí agus is gnách a choimeád ar an airgead a fhaigheann sé agus a chaithfidh sé.

Agus na ráitis airgeadais seo á n-ullmhú, ceanglaítear an méid seo a leanas ar Chomhairle na Comhairle Oidhreachta:

- beartais chuntasáochta oiriúnacha a roghnú agus a chur i bhfeidhm go leanúnach,
- breithiúnais agus meastacháin a thabhairt atá réasúnta agus críonna,
- na ráitis airgeadais a ullmhú ar bhonn gnóthais leantaigh ach amháin má tá sé míchuí a thiomhndiú go leanfaidh sé de bheith ag feidhmiú agus,
- a lua ar leanadh caighdeáin chuntasáochta infheidhmithe, faoi réir aon imeacht ábhartha a nochtar agus a mhínítear sna ráitis airgeadais.

Tá an Chomhairle freagrach as taifid chuntasáochta imleor a choinneáil a nochtann, le cruinneas réasúnta ag am ar bith, a staid airgeadais agus a chuireann ar a cumas a chinntiú go gcomhlíonann na ráitis airgeadais Alt 21 den Acht Oidhreachta, 1995. Is í an Chomhairle atá freagrach as cothabháil agus sláine na faisnéise corparáidí agus airgeadais ar shuíomh Gréasáin na Comhairle Oidhreachta.

Tá an Chomhairle freagrach as an bplean bliantúil a ghlacadh, chomh maith leis an mbuiséad.

Tá an Chomhairle freagrach freisin as a sócmhainní a chosaint agus mar sin as céimeanna réasúnta a

## Tuarascáil Ráitis Rialachais agus Chomhaltaí na Comhairle ar lean

ghlacadh chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath.

Measann an Chomhairle go dtugann ráitis airgeadais na Comhairle Oidhreachta léargas fíor agus cothrom ar fheidhmíocht airgeadais agus staid airgeadais na Comhairle Oidhreachta an 31 Nollaig 2024

### Struchtúr na Comhairle

Tá an Chomhairle comhdhéanta de chathaoirleach agus suas le deichniúr gnáthchomhalta a cheap an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta go léir. Ceaptar comhaltaí na Comhairle ar feadh tréimhse 5 bliana. Tháinig an Chomhairle le chéile naoi n-uaire in 2024. Léirítear tréimhse ceapacháin na gcomhaltaí sa tábla thíos:

Ainm	Ról	Ceaptha Ar dTús	Ath-cheaptha
Martina Moloney	Cathaoirleach	03/11/2020	-
Michael Farrell	Gnáth-Chomhalta	03/11/2020	-
Fionnuala May	Gnáth-Chomhalta	19/07/2016	03/11/2020
Deirdre McDermott	Gnáth-Chomhalta	03/11/2020	-
Dr Patricia O'Hare	Gnáth-Chomhalta	03/11/2020	-
John G Pierce	Gnáth-Chomhalta	03/11/2020	-
Sheila Pratschke	Gnáth-Chomhalta	03/11/2020	-
Dr Mary Tubridy	Gnáth-Chomhalta	03/11/2020	-
Mark Scott	Gnáth-Chomhalta	28/03/2023	-

Ceapadh Sammy Leslie mar ghnáth-chomhalta den chéad uair an 3 Samhain 2020 agus d'éirigh sé as an 9 Feabhra 2024. Ceapadh John Patrick Greene mar ghnáth-chomhalta den chéad uair ar an 3 Samhain 2020 agus d'éirigh sé as ar an 15 Lúnasa 2024.

### The Council has established two committees as follows:

- Tá triúr chomhaltaí na Comhairle agus comhalta amháin seachtrach mar chuid den Choiste Iniúchóireachta, Riosca & Airgeadais (ARFC). Freastalaíonn Cathaoirleach na Comhairle ar na cruinnithe freisin. Is é ról an ARFC tacú leis an gComhairle maidir lena freagrachtaí maidir le saincheisteanna riosca, rialaithe agus rialachais agus an dearbhaithe a bhaineann leis. Tá an ARFC neamhspleách ó bhainistíocht airgeadais na heagraíochta. Go háirithe, cinntíonn an Coiste go ndéantar monatóireacht ghníomhach agus neamhspleách ar chórais rialaithe inmheánaigh lena n-áirítear gníomhaíochtaí iniúchóireachta. Tuairiscíonn an ARFC chuig an gComhairle i ndiaidh gach cruinnithe. Ceapadh Michael Farrell mar Chathaoirleach an ARFC an 11 Samhain 2021. Comhaltaí eile den ARFC Patricia O'Hare agus Phil Walsh (comhalta seachtrach) a ceapadh an 15 Eanáir 2021. Freastalaíonn Cathaoirleach na Comhairle ar chruinnithe an ARFC. Bhí John Patrick Greene ina chomhalta den ARFC go dtí gur éirigh sé as an gComhairle ar an 15 Lúnasa 2024.
- An 6 Lúnasa 2021, bhunaigh an Chomhairle Coiste Pleanála. Is é ról an Choiste comhairle a thabhairt maidir le húsáid stádas na Comhairle mar chomhlacht forordaithe faoi na Rialacháin um Pleanáil agus Forbairt. Tuairiscíonn an Coiste chuig an gComhairle i ndiaidh gach cruinnithe. Is iad Fionnuala May (Cathaoirleach), Deirdre McDermot, Sammy Leslie, Mary Tubridy agus Rachel Kenny comhaltaí an Choiste.

## Tuarascáil Ráitis Rialachais agus Chomhaltaí na Comhairle ar lean

Leagtar amach sceideal tinrimh na gcruinnithe Comhairle agus Coiste don bhliain 2024 thíos..

Ainm	An Chomhairle	ARFC	An Coiste Pleanála	Costais Éilithe (€)
<b>Líon na gcruinnithe</b>	<b>9</b>	<b>6</b>	<b>7</b>	
Martina Moloney	9	6	n/a	2,187
Michael Farrell	6	6	n/a	1,237
John Patrick Greene	1 (5*)	2 (2*)	n/a	-
Sammy Leslie	0 (0*)	n/a	0 (2)	-
Fionnuala May	8	n/a	6	-
Deirdre McDermott	8	n/a	5	-
Dr Patricia O'Hare	9	6	n/a	-
John G Pierce	9	n/a	n/a	-
Sheila Pratschke	9	n/a	n/a	1,351
Dr Mary Tubridy	8	N/a	5	21
Mark Scott*	7	n/a	7	-
Phil Walsh	n/a	6	n/a	-
Rachel Kenny	n/a	n/a	6	-
Caroline Phelan*	n/a	n/a	4 (4)	-

\* Tagraíonn sé seo do líon na gcruinnithe incháilithe a bhféadfadh Comhalta freastal orthu.

Feidhmíonn an Chomhairle Oidhreachta freisin mar Rúnaíocht don Choiste Comhairleach reachtúil ar Aisdúichiú agus Aisdúichiú (ACRR). Bhunaigh an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán an ACRR an 23 Meitheamh 2023. Is iad Patricia O'Hare (comhalta den Chomhairle) agus Virginia Teehan (POF) ionadaithe na Comhairle Oidhreachta ar an gCoiste. Is éard atá i dtéarmaí tagartha an choiste comhairle a thabhairt don Rialtas maidir le saincheistanna a bhaineann le hathbhunú réad íogair cultúrtha, dréacht-chomhairle beartais agus treoirínte náisiúnta maidir le réadmhaoin oidhreachta cultúrtha a athbhunú in Éirinn a d'fhéadfadh a bheith meallta nó trádáilte go neamhdhleathach nó go mí-eiticiúil, agus treoir a thabhairt d'institiúidí cultúrtha, lena n-áirítear na Forais Chultúrtha Náisiúnta ar raon ábhar a bhaineann le taighde dualfhoinse. Le linn na bliana 2024, bhuail an ACRR le chéile ceithre huair.

### Príomh-Athruithe Foirne

D'éirigh Ceann na Seirbhísí Gnó as a phost i mí Lúnasa 2024. Tá Comhairle na hOidhreachta ag earcú duine eile ina áit faoi láthair.

## Tuarascáil Ráitis Rialachais agus Chomhaltaí na Comhairle ar lean

### Nochtadh a Éilítear faoin gCód Cleachtais um Rialachas Comhlachtaí Stáit (2016)

Tá an Chomhairle freagrach as a chinntiú go gcomhlíonann an Chomhairle Oidhreachta ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú (“an Cód”), arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016 agus foilsíodh san Iarscríbhinn in 2020. Éilítear na nochtuithe seo a leanas ag an gcód:

### Sochair Ghearr-Théarmacha Fostaithe

Áirítear miondealú ar shochair Fostaithe Ghearrthéarmacha i Nóta 9 de na ráitis airgeadais.

### Costais na Sainchomhairleoireachta

Áirítear le costais shainchomhairleoireachta costas comhairle sheachtrach don bhainistíocht sna réimsí seo a leanas agus ní áirítear leo feidhmeanna ‘gnó mar is gnách’ a fhoinsítear go seachtrach.

	2024 (€)	2023 (€)
Comhairle dlí	4,894	7,686
Comhairle dlí maidir le bunú an NBDC mar chuideachta faoi theorainn ráthaíochta	0	44,882
Feabhsú gnó agus Rialachas	55,396	37,776
Acmhainní Daonna agus Earcaíocht	51,511	34,109
Iníúcháireacht Inmheánach	11,362	24,184
Measúnuithe S1003	2,010	2,676
Pinsin	22,222	11,978
Soláthar	0	7,594
Ailtireachta	10,148	0
<b>Iomlán</b>	<b>157,542</b>	<b>170,885</b>

### Caiteachas Taistil agus Maireachtála

Déantar caiteachas taistil agus maireachtála a chatagóiriú mar seo a leanas:

	2024 (€)	2023 (€)
<b>Baile:</b>		
Comhairle agus Coiste*	9,075	15,410
Foireann	43,246	64,264
<b>Idirnáisiúnta:</b>		
Comhairle agus Coiste	-	0
Foireann	3,284	3,452
<b>Iomlán</b>	<b>55,605</b>	<b>83,126</b>

\*Áirítear leis sin taisteal agus cothabháil de €4,797 a íocadh go díreach le comhaltaí na Comhairle agus an Choiste sa bhliain 2024 (2023: €7,051).

## Tuarascáil Ráitis Rialachais agus Chomhaltaí na Comhairle ar lean

### Costais Dí agus Socraíochtaí

Níor thabhaigh an Chomhairle Oidhreachta aon chostais dí, socraíochtaí ná íocaíochtaí idir-réitigh agus eadrána a bhain le conarthaí le tríú páirtithe. Tá gach costas a bhaineann le comhairle dí ghinearálta a fhaigheann an Chomhairle Oidhreachta cuimsithe sna costais Sainchomhairleoireachta thuas.

### Caiteachas Fáilteachais

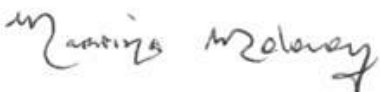
Cuimsítear sa Ráiteas Ioncaim agus Caiteachais caiteachas fáilteachais de €8,379 (€6,765 sa bhliain 2023). Ní éascaíonn cineál an chaiteachais fáilteachais deighilt fhiúntach idir an fhoireann agus na cliaint mar a éilítear leis an gCód Cleachtais. Éilítear leis an gCód Cleachtais chun Comhlachtaí Stáit a Rialú go gcuimseofar costais a bhaineann leis an gClár Leasa Fostaithe faoin gcatagóir seo.

### Cothromaíocht Inscne, Éagsúlacht agus Ionchuimsiú

Tá sé (66%) bhean agus 3 (33%) fhear ar chomhaltaí na Comhairle Oidhreachta. Ní chomhlíonann an Chomhairle sprioc an Rialtais maidir le hionadaíocht 40% ar a laghad do gach inscne i gcomhaltas na mBord Stáit. Tá dhá fholúntas ar an gComhairle faoi láthair.

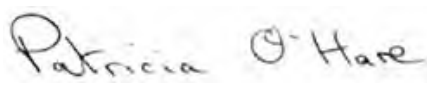
### Ráiteas ar Chomhlíonadh

Chomhlíon an Chomhairle ceanglais an Chóid Cleachtais chun Comhlachtaí Stáit a Rialú, arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016 agus foilsíodh a larscríbhinn in 2020.



#### **Martina Moloney**

Cathaoirleach na Comhairle  
4 Nollaig 2025



#### **Patricia O'Hare**

Comhalta den Chomhairle  
4 Nollaig 2025

## Ráiteas maidir le Rialú Inmheánach

### Scóip na Freagrachta

Thar ceann na Comhairle Oidhreachta, admhaím freagracht na Comhairle as a chinntiú go ndéanfar córas éifeachtach rialaithe inmheánaigh a choinneáil ar bun agus a fheidhmiú. Cuirtear san áireamh sa fhreagracht sin ceanglais an Chóid Chleachtais chun Comhlachtaí Stáit a Rialú (2016).

### Aidhm an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh deartha chun riosca a bhainistiú go dtí leibhéal réasúnta seachas deireadh a chur leis. Ní féidir, dá bhrí sin, ach dearbhú réasúnta seachas dearbhú iomlán a thabhairt leis an gcóras go bhfuil sócmhainní á gcosaint, go bhfuil idirbhearta á n-údarú agus á dtaifeadh i gceart, agus go ndéanfar earráidí nó neamhrialtachtaí ábhartha a chosc nó a bhrath ar bhealach tráthúil.

Bhí an córas rialaithe inmheánaigh, atá ag teacht le treoir arna heisiúint ag an Roinn Caiteachais Phoiblí agus Athchóirithe, i bhfeidhm sa Chomhairle Oidhreachta don bhliain dar críoch an 31 Nollaig 2024 agus suas go dtí dáta faofa na ráiteas airgeadais.

### An Cumas Riosca a Láimhseáil

Tá Coiste Iniúcháireachta, Riosca agus Airgeadais (ARFC) ag an gComhairle Oidhreachta ar a bhfuil trí chomhalta den Chomhairle, duine acu ina Chathaoirleach, agus comhalta seachtrach amháin ag a bhfuil saineolas airgeadais agus iniúcháireachta. Bhuail an ARFC le chéile seacht n-uaire sa bhliain 2024.

Chomh maith leis sin, tá comhairleoirí seachtracha ceaptha ag an gComhairle Oidhreachta chun an fheidhm iniúcháireachta inmheánaí dhéanamh, feidhm ag a bhfuil dóthain acmhainní agus a reáchtálann clár oibre a chomhaontaítear leis an ARFC.

Tá beartas bainistíochta riosca forbartha ag an ARFC lena leagtar amach a inghlacthacht riosca, na próisis bainistíochta riosca atá i bhfeidhm agus ina sonraíonn ról agus freagrachtaí na foirne maidir le riosca. Rinneadh athbhreithniú agus faomhadh ar an gClár Riosca seo ag an gComhairle an 24 Meitheamh 2024 agus an 7 Samhain 2024.

### Creat Riosca agus Rialaithe

Tá córas bainistíochta riosca curtha i bhfeidhm ag an gComhairle Oidhreachta lena saináithnítear agus trína dtuairiscítear príomhrioscaí agus na gníomhaíochtaí bainistíochta atá á nglacadh chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéid is féidir, chun na rioscaí sin a mhaolú.

Tá clár rioscaí i bhfeidhm lena saináithnítear na príomhrioscaí atá roimh an gComhairle Oidhreachta agus rinneadh iad sin a shainaithint, a mheasúnú agus a ghrádú de réir a dtábhachta. Déanann an ARFC an clár a athbhreithniú agus a nuashonrú gach dhá bhliain. Úsáidtear toradh na measúnuithe sin chun acmhainní a phleanáil agus a leithdháileadh lena chinntiú go ndéanfar rioscaí a bhainistiú go dtí leibhéal inghlactha. Rinne an Chomhairle athbhreithniú agus formheas ar an gClár Riosca ar an 27 Meitheamh 2024 agus ar an 14 Samhain 2024.

Sonraítear sa chlár rioscaí na rialuithe agus na gníomhaíochtaí is gá chun rioscaí a mhaolú agus an fhreagracht as rialuithe a shanntar do bhaill foirne ar leith a fheidhmiú. Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm ina bhfuil na gnéithe seo a leanas:

- nósanna imeachta maidir le gach príomhphróiseas gnó doiciméadaithe,

## Ráiteas maidir le Rialú Inmheánach ar lean

- sannadh freagrachtaí airgeadais ar leibhéal na bainistíochta le cuntasacht chomhfhreagrach,
- tá córas buiséadaithe cuí ann lena bhfuil buiséad bliantúil, ar a ndéanann lucht bainistíocht sinsearaí athbhreithniú,
- tá córais ann a dhírítear ar shlándáil na gcóras teicneolaíochta faisnéise agus cumarsáide a áirithiú,
- tá córais i bhfeidhm chun na sócmhainní a chosaint, agus
- le nósanna imeachta um rialú ar mhaoiniú deontais do ghníomhaireachtaí seachtracha, cinntear go ndéantar rialú leordhóthanach ar fhaomhadh deontas agus monatóireacht agus athbhreithniú ar dheontaithe lena chinntiú gur cuireadh maoiniú deontais i bhfeidhm don chuspóir a bhí beartaithe.

## Monatóireacht agus Athbhreithniú Leanúnach

Cuireadh nósanna imeachta foirmiúla ar bun chun monatóireacht a dhéanamh ar phróisis rialaithe, agus cuirtear easnaimh rialaithe in iúl dóibh siúd atá freagrach as beart ceartaitheach a dhéanamh agus don lucht bainistíocht agus don Chomhairle, más ábhartha, in am agus i dtráth. Deimhním go bhfuil na córais monatóireachta leanúnaí seo a leanas i bhfeidhm:

- sainiú na príomhríosaí agus rialuithe gaolmhara, agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomhrialuithe sin agus chun aon easnaimh a sainiú a thuairisciú,
- cuireadh socruithe tuairiscithe ar bun ar gach leibhéal inar sannadh freagracht as bainistíocht airgeadais, agus
- déanann an lucht bainistíochta sinsearaí athbhreithnithe rialta ar thuarascálacha feidhmíochta agus airgeadais tréimhsiúla agus bliantúla ina léirítear an fheidhmíocht i gcoinne buiséid.

## Soláthar

Deimhním go bhfuil nósanna imeachta curtha i bhfeidhm ag an gComhairle Oidhreachta lena chinntiú go gcomhlíonfar na rialacha agus na treoirlínte reatha soláthair.

## Athbhreithniú ar Éifeachtúlacht

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag an gComhairle Oidhreachta chun monatóireacht a dhéanamh ar éifeachtúlacht a nósanna imeachta um bainistíocht agus rialú riosca. Bunaítear monatóireacht agus athbhreithniú na Comhairle Oidhreachta ar éifeachtúlacht an chórais rialaithe inmheánaigh ar obair na n-íniúcháirí inmheánacha agus seachtracha, an ARFC a dhéanann maoirseacht ar a gcuid oibre, agus an lucht bainistíochta sinsearaí laistigh den Chomhairle Oidhreachta atá freagrach as gcóras rialaithe inmheánaigh a fhorbairt agus a choinneáil ar bun.

Deimhním go ndearna an Chomhairle athbhreithniú bliantúil ar éifeachtúlacht na rialuithe inmheánacha don bhliain 2024 an 28 Márta 2025 arbh éard a bhí i gceist leis ná Athbhreithniú ar an gCeistneoir ar Rialuithe Inmheánacha Airgeadais agus Rialú Inmheánach.

## Ráiteas maidir le Rialú Inmheánach ar lean

### Iniúcháireacht Inmheánach agus Sheachtrach

Rinne an Chomhairle Oidhreachta a feidhm iniúcháireachta inmheánaí a seachfhoinníú, feidhm ag a bhfuil acmhainní leordhóthanacha agus a reáchtálann clár oibre bunaithe ar riosca a chomhaontaítear leis an gCoiste ARF. Tá Iniúchadh Inmheánach freagrach don AFRC as meastóireacht neamhspleách agus oibiachtúil maidir leis na próisis bainistíochta riosca, rialaithe agus rialachais laistigh den Chomhairle Oidhreachta a sholáthar. Leis an Iniúcháireacht Inmheánach, scrúdaítear leordhóthanacht, éifeachtúlacht agus éifeachtacht na gcóras, na ndaoine agus na bpróiseas chun rioscaí féideartha agus réimsí le haghaidh feabhais a shainaithint. Le linn na bliana 2024, rinne an tIniúcháir Inmheánach iniúchadh oibríochtúil amháin agus athbhreithniú amháin ar rialuithe inmheánacha agus thuairiscigh sé a chuid torthaí agus moltaí don AFRC.

Ina measc sin, bhí:

- Athbhreithniú ar Bhuiséadú agus Tuairisciú (29 Feabhra 2024) - Gan aon ardtosaíocht, gan aon mheántosaíocht agus dhá thoradh agus moltaí ísealtosaíochta.
- Athbhreithniú ar an gCóras Rialaithe Inmheánaigh (SIC) (21 Márta 2024) - Gan aon ardtosaíocht, gan aon mheántosaíocht agus trí thoradh agus moltaí ísealtosaíochta.
- Athbhreithniú ar RGCS (20 Bealtaine 2024): - Trí ardtosaíocht, cúig mheántosaíocht agus ceann amháin de thoradh agus moltaí ísealtosaíochta.

Le linn na bliana 2024, thuairiscigh an tArd-Reachtair Cuntas agus Ciste don AFRC maidir le haon torthaí agus tuairimí óna scrúdú ar phróisis ghnó agus airgeadais mar chuid den iniúcháireacht sheachtrach ar Ráitis Airgeadais 2023. Áiríodh sna torthaí seo dhá thoradh a raibh rátáil riosca íseal ag baint leo.

De thoradh ar an Athbhreithniú ar Chibearshlándaíl, d'fhostaigh an ARFC sainchuideachta chun aon bhearnaí a d'fhéadfadh a bheith ann idir bonneagar TFC agus córais slándála na Comhairle Oidhreachta agus na Caighdeáin Bhonnlíne Cibearshlándaála (Samhain 2021) arna n-eisiúint ag Rialtas na hÉireann a shainaithint. Bhreithnigh an ARFC torthaí an athbhreithnithe sin agus ghlac sé leo ag a chruinniú i mí Feabhra 2024. Tugadh chun suntais sa Tuarascáil agus sna bréagionsaithe tástála gaolmhara roinnt bearnaí agus soláthraíodh leo plean gníomhaíochta tosaíochta don Chomhairle Oidhreachta chun feabhas a chur ar a staid cibearshlándaála d'fhonn an caighdeán bonnlíne a chomhlíonadh ar bhealach níos fearr. Trí chur i bhfeidhm an phlean seo, tá an Chomhairle Oidhreachta tar éis cloí go substaintiúil leis na Caighdeáin Bhonnlíne Cibearshlándaála, rud a neartaíonn a tiomantas do bhonneagar TFC láidir agus athléimneach.

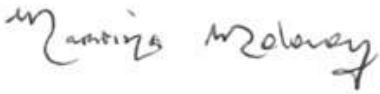
Déanann an ARFC athbhreithniú ar chur i bhfeidhm moltaí iniúcháireachta atá gan réiteach ag gach cruinniú nuair a dhéantar athbhreithniú ar an Rianaitheoir Gníomhaíochta. Áirítear leis an athbhreithniú sin nuashonruithe ar ghníomhaíochtaí a glacadh chun moltaí atá fós le réiteach a chur chun feidhme agus nuashonruithe ar amlínte feidhmíthe. Tráth na tuairiscithe, níl aon laigí "Ardtosaíochta" nó "Meántosaíochta" a sainaitníodh san iniúchadh a rinne an tArd-Reachtair Cuntas agus Ciste anuraidh agus in iniúchtaí inmheánacha a rinneadh le linn na bliana 2024 fágtha ar an Rianaitheoir Gníomhaíochta.

## Ráiteas maidir le Rialú Inmheánach ar lean

### Soláthar

Chloígh an Chomhairle Oidhreachta go substaintiúil leis na treoirínte soláthair. Rinne an Feidhmeannach athbhreithniú ar chaiteachas 2024 do sholáthraithe agus cuireadh faoi bhráid an Choiste Iniúcháireachta, Riosca agus Airgeadais é i mí an Mhárta 2025. Níor sainithníodh leis an athbhreithniú sin aon chaiteachas a tabhaíodh maidir le hearraí agus seirbhísí i gcás nár chomhlíon na nósanna imeachta a úsáideadh na treoirínte soláthair.

Tá sé ina ardtosaíocht ag an gComhairle cloí le treoirínte soláthair phoiblí. Rinneadh dul chun cinn suntasach sa réimse sin le roinnt blianta anuas agus tá beartais agus nósanna imeachta láidre tugtha isteach agus curtha chun feidhme. Leanfar le dlúthmhonatóireacht a dhéanamh ar an réimse seo agus déanfar beart chun aghaidh a thabhairt ar réimsí inar sainithníodh neamhchomhlíonadh.



### **Martina Moloney**

Cathaoirleach na Comhairle  
4 Nollaig 2025



## **Ard Reachtaire Cuntas agus Ciste** **Comptroller and Auditor General**

### **Report for presentation to the Houses of the Oireachtas**

#### **Heritage Council**

#### **Opinion on the financial statements**

I have audited the financial statements of the Heritage Council for the year ended 31 December 2024 as required under the provisions of section 21 of the Heritage Act 1995. The financial statements comprise

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

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Heritage Council at 31 December 2024 and of its income and expenditure for 2024 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

#### ***Basis of opinion***

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

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

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

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

I have nothing to report in that regard.

**Paula O'Connor**  
**For and on behalf of the**  
**Comptroller and Auditor General**

**9 December 2025**

## Appendix to the report

### Responsibilities of Council members

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

- the preparation of annual financial statements in the form prescribed under section 21 of the Heritage Act 1995
- ensuring that the financial statements give a true and fair view in accordance with FRS 102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Responsibilities of the Comptroller and Auditor General

I am required under section 21 of the Heritage Act 1995 to audit the financial statements of the Heritage Council and to report thereon to the Houses of the Oireachtas.

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

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

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

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

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

I report by exception if, in my opinion,

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

### Information other than the financial statements

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

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

### Reporting on other matters

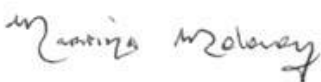
My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify any material matters relating to the manner in which public business has been conducted.

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

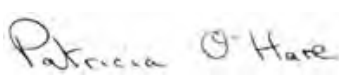
## Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe Don Bhliain Dar Críoch 31 Nollaig 2024

	Nótaí	2024 €	2023 €
<b>Ioncam</b>			
Deontais an Oireachtais	2	16,590,000	14,863,820
Ioncam Eile	3	393,673	314,802
Glanmhaoiniú iarchurtha do phinsin	10 (c)	<u>532,000</u>	<u>408,000</u>
<b>Ioncam Iomlán</b>		<b>17,515,673</b>	<b>15,586,622</b>
<b>Caiteachas</b>			
Deontais	5	8,953,119	8,193,981
Forbairt Beartas	6(a)	267,389	161,376
Cláir	6(b)	2,425,116	2,211,596
Tacaíocht do Bhonneagar Oidhreachta	6(c)	<u>2,384,263</u>	<u>1,504,756</u>
<b>Iomlán Deontais, Beartas agus Bonneagar</b>		<b>14,029,887</b>	<b>12,071,709</b>
<b>Riarachán</b>			
Costais teaghlachais	7	323,291	252,893
Costais riaracháin eile	8	546,948	503,619
Costais foirne	9	2,390,249	2,244,287
Dímheas*	11	<u>227,844</u>	<u>215,275</u>
<b>Riarachán Iomlán</b>		<b>3,488,332</b>	<b>3,216,074</b>
Caiteachas Iomlán		17,518,219	15,287,783
Barrachas/(Easnamh) don bhliain		(2,546)	298,839
Aistriú ón gCuntas Caipitil	4	<u>111,049</u>	<u>248,434</u>
<b>Barrachas/(Easnamh) i ndiaidh aistrithe ón gCuntas Caipitil</b>		<b>108,503</b>	<b>547,273</b>
<b>Iarmhéid b/f</b>		<b><u>1,050,276</u></b>	<b><u>503,003</u></b>
<b>Iarmhéid tugtha ar aghaidh an 31 Nollaig</b>		<b><u>1,158,779</u></b>	<b><u>1,050,276</u></b>

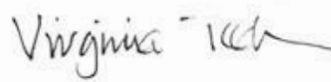
Tá an Ráiteas Sreabhaidh Airgid agus Nótaí 1 go 21 ina gcuid de na ráitis airgeadais seo



**Martina Moloney**  
Cathaoirleach na Comhairle  
4 Nollaig 2025



**Patricia O'Hare**  
Comhalta den Chomhairle  
4 Nollaig 2025



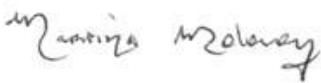
**Virginia Teehan**  
Príomh-Fheidhmeannach  
4 Nollaig 2025

\*Tá figiúirí comparáideacha le haghaidh díluacháil 2023 athbhreithnithe chun ríomh díluachála tréimhse roimhe sin a nuashonrú (féach Nóta 11)

## Ráiteas Ioncam Cuimsitheach Don Bhliain dar Críoch 31 Nollaig 2024

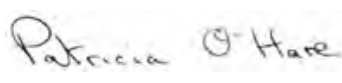
	Nótaí	2024 €	2023 €
<b>Brabús/(Easnamh) don bhliain</b>		<b>(2,546)</b>	<b>298,839</b>
(Cailteanas)/gnóthachain ó thaithí ar oibleagáidí sochair scoir	10 (d)	(449,000)	(34,000)
Athruithe ar bhoinn tuisceana is bun le luach reatha oibleagáidí sochair scoir agus boinn tuisceana dhéimeagrafacha		<u>981,000</u>	<u>(407,000)</u>
<b>iomlán na (gcaillteanas)/gnóthachan ó thaithí sa bhliain</b>		<b>532,000</b>	<b>(441,000)</b>
Coigeartuithe ar mhaoiniú sochar scoir iarchurtha		<u>(532,000)</u>	<u>441,000</u>
<b>Ioncam Cuimsitheach Iomlán don Bhliain</b>		<b>(2,546)</b>	<b>298,839</b>

Tá an Ráiteas Sreabhaidh Airgid agus Nótaí 1 go 21 ina gcuid de na ráitis airgeadais seo.



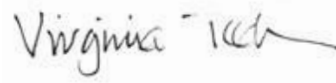
**Martina Moloney**

Cathairleach na Comhairle  
4 Nollaig 2025



**Patricia O'Hare**

Comhalta den Chomhairle  
4 Nollaig 2025



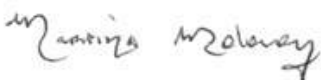
**Virginia Teehan**

Príomh-Fheidhmeannach  
4 Nollaig 2025

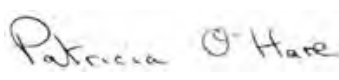
## Ráiteas ar Staid an Airgeadais amhail an 31 Nollaig 2024

	Nótaí	2024 €	2023 €
<b>Sócmhainní Seasta</b>			
Maoin, gléasra agus trealamh*	11	4,863,714	4,974,763
<b>Sócmhainní Reatha</b>			
Infháltais	12	32,516	161,180
Airgead tirim agus coibhéisí airgid thirim		<u>3,818,959</u>	<u>2,512,401</u>
		<b>3,851,475</b>	<b>2,673,581</b>
<b>Dliteanais Reatha (méideanna atá dlite laistigh de bhliain amháin)</b>			
Suímeanna Iníoctha	13	<u>2,692,697</u>	<u>1,623,305</u>
Glansócmhainní Reatha		<b>1,158,778</b>	<b>1,050,276</b>
<b>Sochair Scoir</b>			
Oibleagáidí Sochair Scoir	10(b)	(7,259,000)	(7,259,000)
Sócmhainn mhaoinithe sochar scoir iarchurtha	10(b)	<u>7,259,000</u>	<u>7,259,000</u>
Glansócmhainní Iomlána		<b><u>6,022,492</u></b>	<b><u>6,025,039</u></b>
<b>Ag léiriú</b>			
Cuntas Caipitil*	4	4,863,714	4,974,763
Cúlchistí Ioncaim Coinnithe – Tiomanta	17	452,842	389,033
Cúlchistí Ioncaim Coinnithe		<u>705,936</u>	<u>661,243</u>
		<b><u>6,022,492</u></b>	<b><u>6,025,039</u></b>

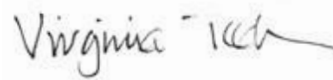
Tá an Ráiteas Sreabhaidh Airgid agus Nótaí 1 go 21 ina gcuid de na ráitis airgeadais seo..



**Martina Moloney**  
Cathaoirleach na Comhairle  
4 Nollaig 2025



**Patricia O'Hare**  
Comhalta den Chomhairle  
4 Nollaig 2025



**Virginia Teehan**  
Príomh-Fheidhmeannach  
4 Nollaig 2025

\* Tá figiúirí comparáideacha le haghaidh díluacháil 2023 athbhreithnithe chun ríomh díluachála tréimhse roimhe sin a nuashonrú (féach Nóta 11)

## Ráiteas ar Shreafaí Airgid Don Bhliain dar Críoch 31 Nollaig 2024

	Nótaí	2024 €	2023 €
<b>Sreabhadh airgid ó ghníomhaíochtaí oibriúcháin</b>			
Brabús/(Easnamh) don bhliain		(2,546)	298,839
Dímheas*	11	227,844	215,275
Diúscairt Sócmhainní		0	42,864
(Méadú)/Laghdú ar infháltais		128,664	213,542
(Méadú)/Laghdú ar shuimeanna iníoctha		<u>1,069,391</u>	<u>(174,741)</u>
Glan-insreabhadh Airgid ó Ghníomhaíochtaí Oibriúcháin		<b><u>1,423,353</u></b>	<b><u>595,780</u></b>
<b>Sreafaí airgid ó ghníomhaíochtaí infheistíochta</b>			
Íocaíochtaí chun maoin, gléasra agus trealamh a cheannach	4	<u>(116,795)</u>	<u>(9,705)</u>
<b>Glansreafaí Airgid ó ghníomhaíochtaí infheistíochta</b>		<b><u>(116,795)</u></b>	<b><u>(9,705)</u></b>
<b>Glanmhéadú/(laghdú) ar airgead tirim agus ar choibhéisí airgid thirim</b>		1,306,558	586,075
Airgead Tirim agus Coibhéisí Airgid Thirim amhail an 1 Eanáir		<u>2,512,401</u>	<u>1,926,326</u>
<b>Airgead Tirim agus Coibhéisí Airgid Thirim amhail an 31 Nollaig</b>		<b><u>3,818,959</u></b>	<b><u>2,512,401</u></b>

\*Tá figiúirí comparáideacha don bhliain 2023 athbhreithnithe chun ríomh díluachála tréimhse roimhe sin a nuashonrú (féach Nóta 11)

# Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024

## Nóta 1. Beartais Chuntasaíochta

Tá an bunús leis an gcuntasaíochta agus na beartais chuntasaíochta shuntasacha ar ghlac an Chomhairle Oidhreachta leo leagtha amach thíos. Cuireadh gach ceann acu i bhfeidhm go comhsheasmhach le linn na bliana agus don bhliain roimhe sin.

### a) Eolas Ginearálta

Bunaíodh an Chomhairle Oidhreachta faoin Acht Oidhreachta 1995, agus tá ceannoifig aici in Áras na hOidhreachta, Lána an Teampaill, Cill Chainnigh. Is iad seo a leanas príomhchuspóirí na Comhairle Oidhreachta mar atá leagtha amach in Alt 6 den Acht Oidhreachta 1995: beartais agus tosaíochtaí a mholadh chun an oidhrecht náisiúnta a aithint, a chosaint, a chaomhnú agus a fheabhsú agus tuiscint uirthi a chur chun cinn.

### b) Ráiteas ar Chomhlíonadh

Ullmhaíodh ráitis airgeadais na Comhairle Oidhreachta don bhliain dar críoch an 31 Nollaig 2024 de réir na reachtaíochta is infheidhme, agus FRS 102, an Caighdeán Tuairiscithe Airgeadais is infheidhme sa Ríocht Aontaithe agus i bPoblacht na hÉireann arna eisiúint ag an gComhairle um Thuairisciú Airgeadais sa Ríocht Aontaithe.

### c) Bunús leis an Ullmhú

Ullmhaítear na ráitis airgeadais ar bhonn an ghnóthais leantaigh, faoi choinbhinsiún an chostais stairiúil, cé is moite de shócmhainní agus de dhliteanais áirithe mar a mhínítear sna beartais chuntasaíochta thíos. Tá na ráitis airgeadais san fhoirm atá faofa ag an Aire Tithíochta, Rialtais Áitiúil agus Oidhreachta le comhthoilíú an Aire Caiteachais Phoiblí agus Athchóirithe faoin Acht Oidhreachta, 1995. Cuireadh na beartais chuntasaíochta seo a leanas i bhfeidhm go comhsheasmhach chun déileáil le míreanna a mheastar a bheith ábhartha maidir le ráitis airgeadais na Comhairle Oidhreachta.

### d) Ioncam

#### Deontais an Oireachtais

Aithnítear ioncam go ginearálta ar bhonn fabhráithe; eisceacht amháin maidir leis sin is ea Deontais Oireachtais a aithnítear ar bhonn fáltais airgid.

#### Ioncam Eile

Aithnítear ioncam eile ar bhonn fabhráithe.

### e) Íocaíochtaí Deontais

Cuireann an Chomhairle Oidhreachta deontais ar fáil do chomhlachtaí agus do dhaoine aonair éagsúla chun oibreacha a dhéanamh faoina scéimeanna deontais oidhreachta. Nuair a ghlacann deontaí le téarmaí agus coinníollacha maidir le tairiscint deontais ón gComhairle, déanann an Chomhairle gealltanais leis an deontaí sin. Ní aithnítear an gealltanais sin mar fhabhrú ach nuair a fheictear gur chomhlíon an deontaí téarmaí agus coinníollacha iomlána na tairisceana deontais. Tá sonraí na ngealltanais deontais amháin an 31 Nollaig 2024 tugtha i nóta 16.

### f) Maoin, Gléasra agus Trealamh

Luaitear maoin, gléasra agus trealamh ag costas lúide dímheas carntha, arna choigeartú d'aon soláthar le haghaidh bearnú. Soláthraítear dímheas ar gach maoin, gléasra agus trealamh, seachas ar thalamh rúilse agus ar shaothar ealaíne, ag rátaí a mheastar chun an costas a

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

dhíscríobh lúide luach iarmharach measta gach sócmhainne ar bhonn méid chothroim thar a saolréanna fiúntacha ionchais mar seo a leanas:

Foirgnimh	2.5%	Gléasra agus Trealamh	10% - 20%
Trealamh Oifige	20%	Troscán Oifige	10% - 20%
Saothair Ealaíne	0%	Ríomhairí (Crua-earraí agus Bogearraí)	25%
Mótarfheithiclí	20%	Ábhar Tagartha agus Ceadúnais OSI	20%

Léirítear leis an luach iarmharach an méid measta a gheofaí faoi láthair ó dhiúscairt sócmhainne, i ndiaidh costais mheasta diúscartha a asbhaint, dá mbeadh an tsócmhainn an aois agus sa bhail a mbeifí ag súil leis ag deireadh a saolré fiúntaí cheana féin.

Má tá fianaise oibiachtúil ann go bhfuil luach sócmhainne bearnaithe, aithneofar cailteanas bearnaithe sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Coinnithe sa bhliain.

### g) Cuntas Caipitil

Cuimsítear sa chuntas caipitil ioncam leithdháilte chun sócmhainní seasta a cheannach. Déantar é a amúchadh i gcomhréir le dhímheas na sócmhainní gaolmhara.

### h) Léasú

Déantar sócmhainní a fhaightear faoi léasanna airgeadais a chaipitliú agus a chuimsiú i maoin, gléasra agus trealamh agus déantar iad a dhímheas de réir bheartas na Comhairle.

### i) Sochair Fostaithe

#### Sochair Ghearrthéarmacha

Aithnítear sochair ghearrthéarmacha amhail pá saoire mar chostas sa bhliain, agus áirítear sochair a fhabhraítear ag deireadh na bliana i bhfigiúir na suimeanna Iníoctha sa Ráiteas ar Staid an Airgeadais.

#### Sochair Scoir

Chuir an Chomhairle Oidhreachta a scéim pinsin le sochar sainithe féin ar bun roimhe seo, arna maoiniú go bliantúil ar bhonn íoc mar a thuilltear ó airgead a sholáthraíonn an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta agus ó ranníocaíochtaí a asbhaintear ó thuarastail na mball foirne agus na gcomhaltaí.

Oibríonn an Chomhairle Oidhreachta Scéim Pinsean Aonair na Seirbhíse Phoiblí ("Scéim Aonair") freisin, ar scéim sochair sainithe í do sheirbhísigh phoiblí inphinsin a ceapadh an 1 Eanáir 2013 nó dá éis. Íoctar ranníocaíochtaí chomhaltaí na Scéime Aonair leis an Roinn Caiteachais Phoiblí agus Athchóirithe (RCPA).

Léirítear leis na costais phinsin na sochair phinsin atá tuillte ag fostaithe agus léirítear iad glan ó ranníocaíochtaí pinsin na foirne arna gcoimeád ag an gComhairle Oidhreachta. Aithnítear méid atá comhfhreagrach leis an muirear pinsin mar ioncam sa mhéid go bhfuil sé inghnóthaithe, agus go bhfritháirítear é le deontais a fhaightear sa bhliain chun íocaíochtaí pinsin a scaoileadh. Léirítear gnóthachain nó cailteanais achtúireacha a eascraíonn as dliteanais scéime sa Ráiteas ar Ioncam Cuimsitheach, agus aithnítear coigeartú comhfhreagrach sa mhéid atá inghnóthaithe ón Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta.

Léirítear leis na ráitis airgeadais, ag luach cóir, na sócmhainní agus na dliteanais a eascraíonn as oibleagáidí pinsin na Comhairle Oidhreachta agus aon mhaoiniú gaolmhar agus aithníonn siad na costais maidir le sochair phinsin a sholáthar sna tréimhsí cuntasíochta ina dtuilleann na

## **Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean**

fostaithe iad. Tomhaistear dliteanais scéime sochair scoir ar bhonn achtúireach ag baint úsáid as modh na n-aonad réamh-mheasta creidmheasa.

### **j) Breithiúnais agus Meastacháin Chriticiúla Cuntasaíochta**

Chun na ráitis airgeadais a ullmhú, caithfidh an lucht bainistíochta breithiúnais, meastacháin agus boinn tuisceana a dhéanamh a théann i gcion ar na méideanna a thuairiscítear do shócmhainní agus do dhliteanais amhail an dáta tuairiscithe agus na méideanna a thuairiscítear le haghaidh ioncain agus costais le linn na bliana. Mar sin féin, mar gheall ar chineál an mheastacháin, is féidir leis na torthaí iarbhrí a bheith difriúil leis na meastacháin sin. Tá an tionchar is suntasaí ag na breithiúnais seo a leanas ar mhéideanna a aithnítear sna ráitis airgeadais.

#### **Bearnú ar Mhaoin, Gléasra agus Trealamh**

Athbhreithnítear sócmhainní atá faoi réir amúchta le haghaidh bearnú nuair a léirítear le himeachtaí nó le hathruithe ar chúinsí go bhféadfadh sé nach mbeadh an tsuim ghlanluacha inghnóthaithe. Aithnítear cailteanas bearnaithe don mhéid a sháraíonn suim ghlanluacha na sócmhainne a méid inghnóthaithe. Is é an méid inghnóthaithe luach cóir sócmhainne lúide costas díola agus luach úsáide, cibé acu is airde. D'fhonn bearnú a mheasúnú, déantar sócmhainní a ghrúpáil ar na leibhéil is ísle a bhfuil sreafaí airgid inaitheanta go leithleach (aonaid giniúna airgid) ina leith. Déantar athbhreithniú ar shócmhainní neamhairgeadais a bearnaíodh le haghaidh chealú féideartha an bhearnaithe ag gach dáta tuairiscithe.

#### **Dímheas agus Luachanna Iarmharacha**

Rinne an Chomhairle athbhreithniú ar shaolréanna sócmhainní agus ar luachanna iarmharacha gaolmhara na n-aicmí sócmhainní seasta go léir, agus go háirithe, ar an tsaolré fhiúntach eacnamaíoch agus ar luachanna iarmharacha daingneán agus feisteas, agus chinn sí go bhfuil na saolréanna sócmhainní agus na luachanna iarmharacha oiriúnach.

#### **Oibleagáidí Sochair Scoir**

Déantar na boinn tuisceana is bun leis na luachálacha achtúireacha dá gcinntear na méideanna a aithnítear sna ráitis airgeadais (lena n-áirítear rátaí lascaine, ráta boilscithe, rátaí ardaithe ar leibhéil chúitimh amach anseo, rátaí básmhaireachta agus aois scoir) a nuashonrú ar bhonn bliantúil bunaithe ar dhálaí eacnamaíocha reatha agus chun críche aon athruithe ábhartha ar théarmaí agus ar choinníollacha na bpleananna pinsin agus iar-scoir.

D'fhéadfadh an méid seo a leanas dul i gcion ar na boinn tuisceana:

- (i) an ráta lascaine, athruithe ar an ráta toraidh ar bhannaí corparáideacha ardchaighdeán
- (ii) leibhéil chúitimh amach anseo, coinníollacha an mhargaidh saothair amach anseo; agus
- (iii) rátaí básmhaireachta agus aois scoir

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### Nóta 2: Deontais an Oireachtais

Tá Deontais ón Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta (Vóta 34) sa tsuim €16,590,000.

	2024 €	2023 €
<b>An Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta</b>		
Deontas Riaracháin	8,040,000	7,141,000
Deontais Caipítíl	<u>8,550,000</u>	<u>7,200,000</u>
	<b><u>16,590,000</u></b>	<b><u>14,341,000</u></b>
<b>An Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta</b>		
Deontais Neamh-Chaipítíl ón tSeirbhís Páirceanna Náisiúnta agus Fíadhúlra	-	<u>522,820</u>
	-	<b><u>522,820</u></b>
<b>Iomlán</b>	<b><u>16,590,000</u></b>	<b><u>14,863,820</u></b>

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### Nóta 3: Ioncam Eile

	2024 €	2023 €
Ranníocaíocht le Scéim na bhFoirgneamh Feirme Traidisiúnta (Vóta 30, Fo-Cheanteideal C.3.1 de chuid na Roinne Talmhaíochta, Bia agus Mara)	98,160	96,300
Fáilte Éireann - Deontas le cuidiú le Seachtain Oidhreachta	30,000	30,000
Táillí Ballraíochta Bhailte Múrtha na hÉireann	73,751	73,665
Ranníocaíocht Údarás Áitiúil le Tionscadal an Bhreathnóra Oidhreachta	4,500	34,500
Ranníocaíocht Bhord Bia don Phost Comhordaitheora Pailneoirí	-	16,303
Fógraíocht don tSeachtain Oidhreachta	2,000	4,000
Údarás Fuinnimh Inmharthana na hÉireann - Maoiniú le haghaidh Taighde ar Athfheistiú Foirgneamh	-	29,308
Tionscadal Nuálaíochta Eorpaí LLOC2004 "Pailneoirí Talaimh Feirme a Chosaint" (Vóta 30, Fo-cheanteideal C.3.1 de chuid na Roinne Talmhaíochta, Bia agus Mara)	-	39,071
Ranníocaíocht an GCC le Post um Eolaíocht Saoránach san Ionad Náisiúnta le Sonraí Bithéagsúlachta	-	16,383
Músaeim Náisiúnta, Tuaisceart Éireann - Ranníocaíocht le staidéir ar an mBéichúil Éireannach agus ar an Snáthaid Mhór Órfhainneach arna ndéanamh ag an Ionad Náisiúnta le Sonraí Bithéagsúlachta	-	10,000
Tionscadal Erasmus "AN CREAT EORPACH UM SCILEANNA & OILIÚINT OIÐHREACHTA"	18,208	20,733
Aisíocaíocht Deontais don Tionscnamh Baile Stairiúil	163,000	-
Ioncam Eile	4,054	3,156
<b>Iomlán</b>	<b><u>393,673</u></b>	<b><u>314,803</u></b>

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### Nóta 4: Cuntas Caipitil

	2024 €	2023 €
Iarmhéid amhail an 1 Eanáir	4,974,763	5,223,197
<b>Aistriú (chuig)/ón gCuntas Ioncaim agus Caiteachais</b>		
An méid a leithdháileadh chun ceannacháin sócmhainní seasta a mhaoiniú	116,795	9,705
Lúide: Amúchadh ar aon dul le dímhéas*	(227,844)	(215,275)
Lúide: Diúscairtí	-	(42,864)
Aistriú ón gCuntas Caipitil*	<u>(111,049)</u>	<u>(248,434)</u>
Iarmhéid amhail an 31 Nollaig	<b><u>4,863,714</u></b>	<b><u>4,974,763</u></b>

\*Tá figiúirí comparáideacha don bhliain 2023 athbhreithnithe chun ríomh díluachála tréimhse roimhe sin a nuashonrú (féach Nóta 11)

### Nóta 5: Caiteachas ar Dheontais

	2024 €	2023 €
Deontais Líonra Bhailte Múrtha na hÉireann i gcomhair Tionscadail Reatha	154,973	123,104
Deontais Líonra Bhailte Múrtha na hÉireann i gcomhair Oibreacha Caipitil	332,813	529,233
Ciste Tacaíochta na hEarnála Oidhreachta	1,693,778	1,351,742
Deontais Pleananna Oidhreachta Contae	978,373	973,880
Plean Gníomhaíochta Bithéagsúlachta Áitiúil	285,226	-
Deontais Oidhreachta Pobalbhunaithe	1,770,986	1,630,213
Deontais Chaipitil na mBailte Stairiúla	1,010,603	771,660
Irish Landmark Trust Ltd. (Nóta 15)	260,000	345,000
Clár Fionnachtana (Nóta 16)	950,000	900,000
Deontais um Maoiniú Oidhreachta	382,430	425,952
An tIonad Náisiúnta le Sonraí Bithéagsúlachta	<u>1,133,937</u>	<u>1,143,197</u>
<b>Iomlán</b>	<b><u>8,953,119</u></b>	<b><u>8,193,981</u></b>

**Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean****Nóta 6(a): Caiteachas Beartas**

	2024 €	2023 €
Foilseacháin Oidhreachta Tógtha	7,613	12,117
Tionscnaimh Bhithéagsúlachta	82,255	92,307
Forbairt beartais EDI	74,729	-
Aisíocaíocht agus Athdhúichiú	29,864	-
Pleanáil	7,460	-
Scéim Uchtaigh Séadchomhartha	<u>60,198</u>	<u>56,951</u>
<b>Iomlán</b>	<b><u>267,389</u></b>	<b><u>161,376</u></b>

**Nóta 6 (b): Cláir**

	2024 €	2023 €
Oidhrecht i Scoileanna:	789,914	663,486
Foghlaim Bunaithe ar Áit	38,208	34,876
Seachtain Oidhreachta	697,199	639,336
Cumarsáid maidir le gníomhaíochtaí na Comhairle	329,520	387,396
Taighde & Staidéir	261,204	150,644
Intéirneachtaí Caomhantais	86,684	39,787
Cothabháil Choisctheach a Chur Chun Cinn	19,149	13,677
Scileanna Traidisiúnta	44,093	92,856
Tionscadal Erasmus: An Creat Eorpach um Scileanna & Oiliúint Oidhreachta	18,208	20,733
Athbhreithniú ar Chláir	2,334	31,728
Tionscadail Life	-	13,251
iCan (Líonra Cartlainne Pobail na hÉireann)	138,903	117,488
An Creat Taighde Oidhreachta Cultúrtha/Cultúr 2025	<u>(300)</u>	<u>6,338</u>
<b>Iomlán</b>	<b><u>2,425,116</u></b>	<b><u>2,211,596</u></b>

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### Nóta 6(c): Bonneagar Oidhreachta

	2024 €	2023 €
An Clár um Chaighdeáin Músaem	57,865	57,042
An Clár Oifigeach Oidhreachta	657,015	757,359
An Clár Oifigeach Bithéagsúlachta	1,507,984	511,499
Breathnóir Oidhreachta	53,179	51,988
Líonra Múrbhailte na hÉireann	<u>108,220</u>	<u>126,868</u>
<b>Iomlán</b>	<b><u>2,384,263</u></b>	<b><u>1,504,756</u></b>

### Nóta 7: Costais Teaghlachais

	2024 €	2023 €
Stóráil	20,007	12,640
Cumhacht, teas agus solas	22,903	27,086
Ceaintín, lónadóireacht agus glanadh	29,506	31,389
Taisteal, Costais agus Cruinnithe	77,876	88,415
Deisithe, cothabháil & slándáil	139,207	63,894
Árachas	<u>33,792</u>	<u>29,470</u>
<b>Iomlán</b>	<b><u>323,291</u></b>	<b><u>252,893</u></b>

\* Áirítear le taisteal, costais agus cruinnithe €9,075 a íocadh i ndáil le Comhaltaí na Comhairle agus na gCoistí; €46,530 a íocadh le baill foirne agus €22,270 a íocadh i dtreo costas eile, lena n-áirítear cíós ionaid agus costais imeachtaí eile.

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### Nóta 8: Soláthairtí Oifige agus Riarachán

	2024 €	2023 €
Teileafón agus postas	17,335	16,813
Stáiseanáireacht, priontáil & deisithe trealamh oifige	9,767	12,726
Tuarascáil Bhliantúil & Plean Straitéiseach	21,790	21,887
Soláthairtí agus cothabháil ríomhairí	206,158	173,109
Táillí gairmiúla	181,284	103,601
Ilearraí	6,715	189
Táillí Dlí	7,894	54,967
Síntiúis	11,029	1,904
Táille iniúchóireachta	13,000	13,000
Ús & Muirir	1,310	2,195
Bronntanais	856	665
Costais Earcaíochta	44,876	34,973
Folláine & Socraíochtaí Foirne	3,411	1,872
Oiliúint	21,523	22,853
Brabús/Caillteanas ar Dhiúscairt Sócmhainní Seasta	-	<u>42,864</u>
<b>Iomlán</b>	<b><u>546,948</u></b>	<b><u>503,619</u></b>

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### Nóta 9: Aoisliúntas

#### a) Anailís ar Chostais Foirne

	2024 €	2023 €
Tuarastail Foirne	1,727,669	1,601,141
Costais Phinsin	140,580	183,146
Costais Sochair Scoir - nóta 10(a)	<u>522,000</u>	<u>460,000</u>
<b>Iomlán</b>	<b><u>2,390,249</u></b>	<b><u>2,244,287</u></b>

#### (b) Sochair Chomhiomlána Fostaithe

	2024 €	2023 €
Sochair ghearrthéarmacha foirne	1,564,769	1,446,280
Costais Phinsin	140,580	183,146
Ranníocaíocht an Fhostóra le Leas Sóisialta	<u>162,900</u>	<u>154,861</u>
Fo-iomlán	1,868,249	1,784,287
Costais Sochair Scoir	<u>88,000</u>	<u>158,000</u>
<b>Iomlán</b>	<b><u>1,956,249</u></b>	<b><u>1,942,287</u></b>

Ba é 26 líon iomlán na mball foirne a bhí fostaithe (WTE) ag an gComhairle Oidhreachta ag deireadh na bliana (2023: 25). Níor íocadh aon ragobair nó sochair scoir sa bhliain 2024. Cuimsítear sa líon iomlán foireann ar iasacht leis an gComhairle Oidhreachta, lena n-áirítear an POF a bhí ar iasacht ó Choláiste na hOllscoile, Corcaigh le héifeacht ón 1 Feabhra 2019.

Le héifeacht ón 1 Eanáir 2020, cuireadh an ranníocaíocht aoisliúntais bhreise (ASC) in ionad na hasbhainte a bhaineann le pinsin (PRD). B'ionann an ranníocaíocht aoisliúntais bhreise a íocadh leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta i leith na bliana 2024 agus €36,505 (2022: €38,205).

#### (c) Príomhphearsanra Bainistíochta

Cuimsítear i bpríomhphearsanra bainistíochta na Comhairle Oidhreachta an Príomhfheidhmeannach, na Cinn Seirbhíse agus an Ceann Airgeadais. Ní fhaigheann an Chomhairle aon luach saothair.

Tá luach iomlán na sochar fostaithe don phríomhphearsanra bainistíochta leagtha amach thíos:

	2024 €	2023 €
Tuarastal	707,159	636,354

Ní áirítear leis sin luach na sochar scoir a tuilleadh sa tréimhse. Is comhaltaí de scéim pinsin Chomhairle na hOidhreachta iad an phríomhphearsanra bainistíochta, seachas an POF reatha (ar iasacht ó Choláiste na hOllscoile, Corcaigh) agus Ceann na Gníomhaíochta Aeráide (ar iasacht ó Údarás Áitiúil Laoise), agus ní shíneann a dteidlíochtaí ina leith sin thar théarmaí na Scéime Múnla ná na Scéime Aonair.

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### (d) Tuarastal agus Sochair an Phríomhoifigigh Feidhmiúcháin

	2024 €	2023 €
Pá Bunúsach, ÁSPC Fostóra agus Aoisliúntas Fostóra	141,117	135,214

Ceapadh an POF reatha le héifeacht ón 1 Feabhra 2019 agus tá sé ar iasacht ó Choláiste na hOllscoile, Corcaigh agus níl sé ina chomhalta de scéim pinsin na Comhairle Oidhreachta. Íocann Coláiste na hOllscoile, Corcaigh an Príomhoifigeach Feidhmiúcháin agus faigheann sé an tuarastal sin ar ais trí shonrasc don Chomhairle Oidhreachta.

### (e) Miondealú ar Shochair Ghearrthéarmacha na bhFostaithe

Déantar sochair gearrthéarmacha na bhfostaithe os cionn €60,000 a chatagóiriú sna bandaí seo a leanas

Catagóir Tuarastail	2024	2023
€60,000 GO €69,999	5	2
€70,000 GO €79,999	3	4
€80,000 GO €89,999	2	1
€90,000 GO €99,999	2	0
€100,000 GO €109,999	0	0
€110,000 GO €119,000	0	1

Chun críocha an nochtá sin, áirítear le sochair gearrthéarmacha na bhfostaithe i ndáil le seirbhísí a soláthraíodh le linn na tréimhse tuairiscithe tuarastal, liúntais ragoibre agus íocaíochtaí eile thar ceann an fhostaí ach ní áirítear ÁSPC an fhostóra leo.

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### Nóta 10: Scéim Aoisliúntais

#### (a) Anailís ar chostais sochair scoir iomlána a cuireadh chun dochair an Ráitis Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe

	2024 €	2023 €
Costais Seirbhíse Reatha	376,000	332,000
Ús ar dhliteanais na scéime sochair scoir	244,000	234,000
Ranníocaíochtaí Fostaithe	(98,000)	(106,000)
<b>Iomlán</b>	<b><u>522,000</u></b>	<b><u>460,000</u></b>

#### (b) Gluaiseacht in oibleagáidí glansochair scoir i rith na bliana airgeadais

	2024 €	2023 €
Oibleagáid um ghlansochair scoir amhail an 1 Eanáir	(7,259,000)	(6,410,000)
Costas Seirbhíse Reatha	(376,000)	(332,000)
Costas Úis	(244,000)	(234,000)
Gnóthachan/(caillteanas) achtúireach	532,000	(441,000)
Pinsin a íocadh sa bhliain	<u>88,000</u>	<u>158,000</u>
<b>Oibleagáid um ghlansochair scoir amhail an 31 Nollaig</b>	<b><u>(7,259,000)</u></b>	<b><u>(7,259,000)</u></b>

#### (c) Maoiniú larchurtha le haghaidh sochair scoir

Aithníonn an Chomhairle Oidhreachta na méideanna sin mar shócmhainn a chomhfhreagraíonn don dliteanas iarchurtha neamhchistithe do shochair scoir ar bhonn shraith na mbonn tuisceana a gcuirtear síos orthu thíos agus roinnt imeachtaí san am atá thart. Áirítear ar na himeachtaí sin an bonn reachtúil do bhunú na scéime sochair scoir, agus an beartas agus an cleachtas atá i bhfeidhm faoi láthair maidir le pinsin seirbhíse poiblí a mhaoiniú lena n-áirítear ranníocaíochtaí a dhéanann fostaithe agus an próiseas meastachán bliantúil. Níl aon fhianaise ag an gComhairle Oidhreachta nach leanfar leis na suimeanna sin a chomhlíonadh leis an mbeartas maoiniúcháin sin de réir an chleachtais reatha.

Is é seo a leanas an Glanmaoiniú larchurtha le haghaidh sochair scoir a aithnítear sa Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Coinnithe:

	2024 €	2023 €
Maoiniú In-aisghabhála maidir le sochair scoir na bliana reatha	620,000	566,000
Deontas Stáit as a mbaineadh úsáid chun sochair scoir a íoc	(88,000)	(158,000)
<b>Iomlán</b>	<b><u>532,000</u></b>	<b><u>408,000</u></b>

Is ionann an tsócmhainn maoiniúcháin iarchurtha le haghaidh sochair scoir amhail an 31 Nollaig 2024 agus €7.259M (2023: €7.259M).

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### (d) Stair na n-oibleagáidí sochair shainithe

	2024 €000	2023 €000	2022 €000	2021 €000	2020 €000
Oibleagáidí Sochair Sainithe	7,259	7,259	6,410	9,700	10,550
Gnóthachan/(Caillteanas) ó Thaithí ar Dhliteanais Scéime*	(449)	(34)	113	151	12
Céatadán de Dhliteanais na Scéime	-6.2%	0.5%	1.8%	1.6%	0.1%

\* Cuimsítear sa mhír seo gnóthachan/(caillteanais) maidir le taithí dliteanais amháin agus ní áirítear léi aon athrú ar dhliteanais maidir le hathruithe ar na boinn tuisceana achtúireacha a úsáideadh.

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

Socrú pinsin tuarastail deiridh le sochar sainithe is ea an scéim sochair scoir le sochair agus ranníocaíochtaí sainithe faoi threoir rialacháin reatha scéim 'eiseamláireach' na hearnála poiblí. Soláthraítear leis an scéim pinsean (1/80 in aghaidh na bliana seirbhíse), aisce nó cnapshuim (3/80 in aghaidh na bliana seirbhíse) agus pinsin chéilí agus leanaí. Is í an Ghnáthaois Scoir 65ú breithlá comhalta, agus tá comhaltaí a bhí ann roimh an mbliain 2004 i dteideal dul ar scor gan laghdú achtúireach ó 60 bliain d'aois ar aghaidh. Is gnách go méadaíonn pinsin atá á n-íoc (agus pinsin iarchurtha) ar aon dul le boilsciú ginearálta tuarastal na hearnála poiblí.

Ullmhaíodh na nochtáí thíos don Chomhairle Oidhreachta maidir le sochair iníoctha ó Scéim Aoisliúntais Fostaithe na Comhairle Oidhreachta 2003 agus Scéim Céilí agus Leanaí. Tá na scéimeanna neamhchistithe de chineál an tsochair sainithe, agus soláthraítear leo sochair scoir bunaithe ar sheirbhís agus ar thuarastal inphinsin. Tá an luacháil a úsáideadh do nochtadh FRS 102 bunaithe ar mheasúnú iomlán ar dhliteanais na Scéimeanna amhail an 31 Nollaig 2023. Tomhaiseadh luachanna láithreacha na hoibleagáide sochair sainithe agus an costas seirbhíse ag baint úsáid as modh na n-aonad réamh-mheasta creidmheasa.

Áirítear sa nóta nochtta seo sonraí maidir leis an gclár comhardaithe agus na boinn tuisceana don bhliain airgeadais dar críoch an 31 Nollaig 2024 agus 31 Nollaig 2023.

Tá na príomhbhoinn tuisceana achtúireacha a úsáideann achtúirí cáilithe neamhspleácha chun na dliteanais faoi FRS 102 a ríomh leagtha amach thíos:

Boinn Tuisceana	31/12/2024	31/12/2023
Boilsciú	2.10%	2.10%
Ráta méadaithe ginearálta fadtéarmach ar thuarastail	3.60%	3.60%
Ráta an mhéadaithe ar shochair stáit	2.10%	2.10%
Ráta an mhéadaithe ar shochair iarchurtha	2.60%	2.60%
Méaduithe ar Phinsin	2.60%	2.60%
Ráta lascaine do dhliteanais scéime	3.60%	3.30%

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### Nóta 11: Maoin, Gléasra agus Trealamh

	Foirgnimh €	Troscán Oifige €	Trealamh Oifige €	Gléasra & Trealamh €	Ríomhairí €	Saothair Ealaíne €	Iomlán €
<b>COSTAS</b>							
Amhail an 1 Eanáir 2024*	8,064,751	48,514	41,125	71,577	73,810	208,534	8,508,311
Breiseanna	-	-	6,982	4,597	105,216	-	116,795
Diúscairt	-	-	-	-	-	-	-
Amhail an 31 Nollaig 2024*	<u>8,064,751</u>	<u>48,514</u>	<u>48,107</u>	<u>76,174</u>	<u>179,026</u>	<u>208,534</u>	<u>8,625,106</u>
<b>Dímheas Carnach</b>							
Amhail an 1 Eanáir 2024*	3,368,323	43,288	41,125	21,202	59,610	-	3,533,548
Muirear don bhliain	201,619	851	620	6,981	17,773	-	227,844
Ar dhiúscairtí	-	-	-	-	-	-	-
Amhail an 31 Nollaig 2024*	<u>3,569,942</u>	<u>44,139</u>	<u>41,745</u>	<u>28,183</u>	<u>77,383</u>	-	<u>3,761,392</u>
<b>GLANMHÉIDEANNA LEABHAR</b>							
<b>Amhail an 1 Eanáir 2024</b>	<u>4,696,428</u>	<u>5,226</u>	-	<u>50,375</u>	<u>14,200</u>	<u>208,534</u>	<u>4,974,763</u>
<b>Amhail an 31 Nollaig 2024</b>	<u>4,494,809</u>	<u>4,374</u>	<u>6,363</u>	<u>47,990</u>	<u>101,644</u>	<u>208,534</u>	<u>4,863,714</u>

\* Athbhreithníodh larmhéideanna Oscailte don 1 Eanáir 2024 chun ríomh dímheasa tréimhse roimhe sin a nuashonrú. Le linn ullmhú ráiteas airgeadais 2024, aithníodh gur ganniontráladh an muirear dímheasa don bhliain 2023 mar gheall ar easnamh próiseála a tharla agus clár na sócmhainní seasta á nuashonrú tar éis athbhreithniú ar shócmhainní le linn na bliana 2023. Ba é €35,860 an díluacháil a taifeadh sa bhliain 2023, ach ba cheart gurb ionann an méid cheart agus €215,275, méadú €179,415.

Tá na figiúirí comparáideacha don bhliain 2023 athbhreithnithe dá réir. Bíonn tionchar ag an gcoigeartú seo ar an bhfaisnéis chomparáideach don bhliain 2023 sa Ráiteas Ioncaim agus Caiteachais, sa Ráiteas ar Staid an Airgeadais, sa Ráiteas Sreabhaidh Airgid, sa Chuntas Caipitil (Nóta 4), agus sa Nóta seo.

Leagtar amach thíos sonraí an mhuirir dhímheasa don bhliain 2023, ag taispeáint an mhéid a tuairiscíodh ar dtús i ráitis airgeadais 2023, an méid atá ganniontráilte, agus an tsuim iomlán dhímheasa cheartaithe don bhliain 2023.

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

\* ar lean.

	Foirgnimh €	Troscán Oifige €	Trealamh Oifige €	Gléasra & Trealamh €	Ríomhairí €	Saothair Ealaíne €	Iomlán €
Tuairiscíodh dílu- acháil 2023	33,601	166	-	1,112	981	-	35,860
Maolú aitheanta	168,018	709	-	5,563	5,125	-	179,415
Iomlán dímheasa ceartaithe 2023	201,619	875	-	6,675	6,106	-	215,275

### Nóta 12: Infháltais

	2024 €	2023 €
Féichiúnaithe	13,411	97,459
Réamhíocaíochtaí & Féichiúnaithe Eile	<u>19,105</u>	<u>63,721</u>
<b>Iomlán</b>	<b><u>32,516</u></b>	<b><u>161,180</u></b>

### Nóta 13: Suimeanna Iníochta

Thabhaigh an Chomhairle Oidhreachta íocaíochtaí cíosa ar luach €20,000 i ndáil leis an léas ar an réadmhaoín atá áitithe ag an Ionad Náisiúnta le Sonraí Bithéagsúlachta i gCarraig an Óir, Contae Phort Láirge, atá san áireamh i gCostais an Ionaid Náisiúnta le Sonraí Bithéagsúlachta ag Nóta 6(c). Is léas deich mbliana é an léas, lena ngabhann clásal scortha is féidir leis an gComhairle Oidhreachta a fheidhmiú ar fhógra 6 mhí.

	2024 €	2023 €
Creidiúnaithe	200,230	338,741
Fabhruithe	<u>1,065,892</u>	<u>829,958</u>
Creidiúnaithe & Fabhruithe Ginearálta	1,266,122	1,168,698
Fabhruithe Deontais	<u>1,426,575</u>	<u>454,607</u>
<b>Iomlán</b>	<b><u>2,692,697</u></b>	<b><u>1,623,305</u></b>

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### Nóta 14: The Irish Landmark Trust Ltd.

Bunaíodh an Irish Landmark Trust Ltd in 1992 mar chuideachta neamhbhrabúis agus d'fhonn foirgnimh stairiúla a bhí tréigthe nó i mbaol a shábháil. Baintear é sin amach trí fheidhm úsáideach inmharthana a thabhairt dóibh mar lóistín saoire gearrthéarmach, rud a chinnteodh a dtodhchaí fhadtéarmach. Socraítear leibhéal maoiniúchán na Comhairle gach bliain faoi threoir Phlean Cúig Bliana na Comhairle, Phlean Corparáideach Irish Landmark Trust, agus staid bhuiséadach iomlán na Comhairle.

### Nóta 15: Clár Fionnachtana: Ionad Seandálaíochta agus Nuálaíochta Éireann

Maoiníonn an Chomhairle an Clár Fionnachtana a bunaíodh in 1991 agus a cláraíodh mar chuideachta faoi theorainn ráthaíochta an 15 Eanáir 1996. Tá an Chomhairle freagrach as cathaoirleach an Chláir Fionnachtana agus as trí cinn dá stiúrthóirí a cheapadh. Tá an Príomhfheidhmeannach nó a h/ainmní ar dhuine d'ionadaithe na Comhairle ar Bhord an Chláir Fionnachtana. Socraítear leibhéal maoiniúchán na Comhairle gach bliain faoi threoir Phlean Cúig Bliana na Comhairle, Phlean Corparáideach an Chláir Fionnachtana, agus staid bhuiséadach iomlán na Comhairle.

Is é is cuspóir don chlár cur lenár dtuiscint ar stair na hÉireann trí thaighde agus trí thochailtí seandálaíochta.

### Nóta 16: An tIonad Náisiúnta le Sonraí Bithéagsúlachta

Maoiníonn an Chomhairle príomhchostais an Ionaid Náisiúnta Sonraí um Bithéagsúlacht (NBDC) a cláraíodh mar chuideachta, teoranta de réir ráthaíochta an 20 Nollaig 2022. Tá an Chomhairle freagrach as cathaoirleach an NBDC agus cúigear dá stiúrthóirí a cheapadh. Cinntear leibhéal maoinithe na Comhairle gach bliain trí thagairt a dhéanamh do Phlean Cúig Bliana na Comhairle, Phlean Corparáideach an NBDC, agus seasamh buiséadach foriomlán na Comhairle. Is é cuspóir an NBDC sonraí agus faisnéis bithéagsúlachta a chur ar fáil níos éasca d'fhonn tuiscint níos fearr a fháil ar bhithéagsúlacht na hÉireann agus cabhrú le cosaint na bithéagsúlachta sin.

### Nóta 17: Gealltanais Deontais

Ar an 31 Nollaig 2024, bhí gealltanais deontais déanta ag an gComhairle i ndáil le gníomhaíochtaí a bhí le tarlú i ndiaidh an dáta sin. Ní dhéantar an méid geallta de €452,842 (2023: €389,033) a léiriú sna Ráitis Airgeadais seo.

	2024 €	2023 €
Deontais atá geallta amhail an 1 Eanáir	389,033	0
Ceaduithe sa bhliain	9,871,617	9,174,890
Deontais a tarraingíodh siar	(355,997)	(285,522)
Deontais a díscríobhadh	(496,575)	(306,355)
Caiteachas deontais sa bhliain (Féach nóta 5)	<u>(8,955,236)</u>	<u>(8,193,980)</u>
<b>Gealltanais Deontais amhail an 31 Nollaig</b>	<b><u>452,842</u></b>	<b><u>389,033</u></b>

## Nótaí leis na Ráitis Airgeadais Don bhliain dár críoch an 31 Nollaig 2024 ar lean

### Nóta 18: Nochtaí Páirtithe Gaolmhara

Cuimsítear i bpríomhphearsanra bainistíochta na Comhairle Oidhreachta, comhaltaí na Comhairle, an Príomhfheidhmeannach, na Cinn Seirbhíse agus an Ceann Airgeadais. Ní fhaigheann an Chomhairle aon luach saothair. Chun miondealú a fháil ar an luach saothair agus na sochair a foctar le príomhphearsanra bainistíochta, féach nóta 9 agus nóta 10.

Glacann an Chomhairle Oidhreachta nósanna imeachta de réir na dtreoirínte atá eisithe ag an Roinn Caiteachais Phoiblí agus Athchóirithe ina gclúdaítear leasanna pearsanta chomhaltaí na Comhairle. Sa ghnáthchúrsa gnó, féadfaidh an Chomhairle Oidhreachta deontais a cheadú agus socruithe conartha eile a dhéanamh le heintitis ina bhfuil comhaltaí na Comhairle fostaithe nó a bhfuil leas eile acu iontu ar bhealach eile.

I gcásanna ina bhféadfadh coinbhleacht leasa a bheith ann, ní ghlacann comhaltaí na Comhairle páirt i bplé maidir leis na hidirbhearta sin agus ní fhreastalaíonn siad ar phlé maidir leo. Coinnítear clár agus tá sé ar fáil ach é a iarraidh i ngach cás den sórt sin.

Nocht na comhaltaí seo a leanas leas in eagraíochtaí ar faomhadh cúnamh airgeadais ina leith le linn na bliana.

Comhalta den Chomhairle	Deontas Tagairt	Deontaí	Tairiscint Deontais (€)
John Pierce	D19036	Comhairle Caomhnaithe Phortaigh na hÉireann	€40,000
Fionnuala May	C19161	Comhairle Contae Fhine Gall	€37,500
John Pierce	CH1571	Comhairle Caomhnaithe Phortaigh na hÉireann	€4,796
Dr. Mary Tubridy	CH1571	Comhairle Caomhnaithe Phortaigh na hÉireann	€4,796

Fuair an Dr Patricia O'Hare íocaíochtaí €1,400 (2023: €3,577) as seirbhísí a cuireadh ar fáil don Chomhairle Oidhreachta i ndáil leis an gClár Caighdeán Músaem d'Éirinn (MSPI). Bhain íocaíochtaí sa bhliain 2024 le hathbhreithnithe a rinneadh i ndáil le Músaem Phlás Nano de Nóglá.

Le linn na bliana 2024, d'fhág an Dr Patricia O'Hare an cruinniú nuair a phléigh agus a chomhaontaigh an Chomhairle Leabharlann Edward Worth, Baile Átha Cliath i ndáil le MSPI.

### Nóta 19: Gnóthas Leantach

Tarraingíonn an Chomhairle cistí ón Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta de réir mar is gá. Aithníonn sí an t-ioncam sin ar bhonn fáltais airgid ach aithníonn sí an caiteachas ar bhonn fabhráithe. Measann an Chomhairle, ós rud é go soláthraíonn an t-eintiteas seirbhís phoiblí atá maoinithe 98% ag airgead arna sholáthar ag an Státchiste, trína mháthair-roinn, an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta, gur cuí na ráitis airgeadais seo a ullmhú ar bhonn gnóthais leantaigh..

### Nóta 20: Áitreabh

Oibríonn an Chomhairle Oidhreachta ó áitreabh in Áras na hOidhreachta, Lána an Teampaill, Cill Chainnigh, áras a áitíonn sí agus ar léi í..

### Nóta 21: Faomhadh na Ráiteas Airgeadais

D'fhormheas an Chomhairle na Ráitis Airgeadais an 4 Nollaig 2025.

Áras na hOidhreachta, Lána an Teampaill, Cill Chainnigh, Éire R95 X264  
Áras na hOidhreachta, Church Lane, Kilkenny, Ireland R95 X264

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**An Chomhairle Oidhreachta**  
**The Heritage Council**