



**An tÚdarás Rialála Limistéir Mhuirí**  
**Maritime Area Regulatory Authority**

MARITIME AREA REGULATORY AUTHORITY

FINANCIAL STATEMENTS

FROM THE DATE OF ESTABLISHMENT 17 JULY TO 31 DECEMBER 2023

# MARITIME AREA REGULATORY AUTHORITY

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## MARITIME AREA REGULATORY AUTHORITY

### General Information

Board Members	Mark Mellett (Chairperson) Karen Banks Ruth Brennan Philip Daly Patrick Gibbons Niamh Kenny James Massey Brendan McGrath Patrick Moran Paul O'Neill Alma Walsh
Senior Management Team	Laura Brien – Chief Executive Karen Creed – Director of Maritime Authorisations (appointed 15/01/2024) Yvonne Doris – Director of Compliance, Enforcement & Revenue Collection (appointed 15/01/2024) John Evans – Director of Assessment, Research & Data (appointed 04/03/2024) Rory O'Leary – Director of Strategy, Governance and Stakeholder Engagement (returned to Parent Department 17/07/2024) Frank Ronan – Director of Corporate Affairs (appointed 02/01/2024)
Head Office	Maritime Area Regulatory Authority 2 <sup>nd</sup> Floor, Menapia House, Drinagh Business Park, Drinagh, Wexford, Y35 RF29
Website	<a href="http://www.maritimeregulator.ie">www.maritimeregulator.ie</a>
Email	<a href="mailto:info@mara.gov.ie">info@mara.gov.ie</a>
Auditors	Comptroller and Auditor General 3A Mayor Street Upper, Dublin 1, D01 PF72
Bankers	Permanent TSB The Bushels, Cornmarket, Wexford

## Governance Statement and Board Members' Report 2023

### Governance

The Maritime Area Regulatory Authority (MARA) was established on 17 July 2023. Throughout the financial statements, the organisation's operations will be referred to as MARA and the board of MARA will be referred to as the Board.

The Minister for Housing, Local Government and Heritage appointed eleven members to the Board. Ten members were appointed with effect from 17 July 2023 and an eleventh member was appointed on 01 August 2023. Four members will hold office for a period of three years from the date appointed. Seven members will hold office for a period of four years from the date appointed.

MARA is tasked with delivering a streamlined consenting system for the maritime area, the key functions and powers of MARA are in accordance with the legal framework set out in the Maritime Area Planning Act 2021 (the Act).

MARA is an independent agency under the aegis of the Department of Housing, Local Government and Heritage<sup>1</sup>. It is led by a Chief Executive Officer, with oversight by a Governance Board.

The functions of the Board are set out in Section 47 of the Maritime Area Planning Act 2021 and the Board operates in accordance with the Code of Practice for Governance of State Bodies.

The Board has approved a delineation of matters reserved for the Board and delegated functions to the Chief Executive Officer.

### Statement of Strategy

MARA completed its first Statement of Strategy within its first 12 months of operation, covering the period 2024 to 2027. It will be published and available on MARA's website in due course.

### MARA's Functions

MARA's functions are set out under Section 43 (1) of the Maritime Area Planning Act 2021 and include the following:

- determining Maritime Area Consent (MAC) applications for the maritime area;
- determining Maritime Usage Licence applications for specified activities;
- compliance and enforcement of MACs, licences and offshore development consents;
- investigations and prosecutions;
- administration of Foreshore consents;
- fostering & promoting co-operation between regulators of the maritime area.

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<sup>1</sup> The Government decided on December 20th 2023 that certain marine related functions will transfer from the Department of Housing, Local Government and Heritage (DHLGH) to the Department of the Environment, Climate and Communications (DECC). The functions include responsibility for the governance of MARA. The transfer of functions was completed in May 2024.

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### Governance Statement and Board Members' Report 2023 (continued)

Section 67 of the Maritime Area Planning Act 2021 requires MARA to keep, in such form as may be approved by the Minister for Housing, Local Government and Heritage, all proper and usual accounts of money received and expended by it.

In preparing these Financial Statements, MARA is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent.
- prepare the Financial Statement on the going concern basis unless it is inappropriate to presume 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.

MARA 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 Section 67 of the Act. In addition, MARA is responsible for the maintenance and integrity of the information on its website.

MARA is also responsible for safeguarding its assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Board considers that the Financial Statements of MARA give a true and fair view of the financial performance and the financial position of MARA at 31 December 2023.

MARA has adopted a Code of Conduct for dealing with conflicts of interest. The provisions of the Code of Conduct align with the requirements of the Code of Practice for the Governance of State Bodies.

### Governance Structure

The Board consists of the Chairperson and 10 ordinary members, all of whom were appointed by the Minister for Housing, Local Government and Heritage for the following terms:

<b>Board Member</b>	<b>Role</b>	<b>Date Appointed</b>	<b>Expiry Date</b>
Mark Mellett	Chair	17/07/2023	16/07/2027
Karen Banks	Board Member	01/08/2023	31/07/2027
Ruth Brennan	Board Member	17/07/2023	16/07/2027
Philip Daly	Board Member	17/07/2023	16/07/2027
Patrick Gibbons	Board Member	17/07/2023	16/07/2027
Niamh Kenny	Board Member	17/07/2023	16/07/2027
James Massey	Board Member	17/07/2023	16/07/2027
Brendan McGrath	Board Member	17/07/2023	16/07/2026
Patrick Moran	Board Member	17/07/2023	16/07/2026
Paul O'Neill	Board Member	17/07/2023	16/07/2026
Alma Walsh	Board Member	17/07/2023	16/07/2026

The Board established an Audit and Risk Committee (ARC) on the 25 October 2023 comprised of three Board members. The ARC reports to the Board after each meeting. The members of the ARC are: Niamh Kenny, James Massey and Paul O'Neill. In addition, Dónall Curtin was appointed as an external member of the ARC on 11 March 2024. The role of the ARC is to support the Board in relation to its responsibilities in matters relating to risk, control and associated assurance. The ARC is independent

## MARITIME AREA REGULATORY AUTHORITY

from the day-to-day financial management of the organisation. There were 2 meetings of the ARC in the period covered by these financial statements.

### Schedule of Attendance, Fees and Expenses

The Board met on 10 occasions in 2023 consisting of 6 meetings on a pre-establishment basis during February-June 2023, to prepare for the establishment of MARA. Following establishment, the Board held 4 meetings between July-December 2023. In addition, the ARC was established in October 2023 and met on 2 occasions in October and November 2023. A schedule of attendance for the MARA Board meetings and ARC committee is set out below.

Name	Pre-Establishment Meetings Attended 2023	Post-Establishment Meetings Attended 2023	ARC Committee Meetings Attended 2023	Fees 2023 €	Full Year Travel & Subsistence Expenses 2023 €
Mark Mellett	6/6	4/4		11,970	8,993
Karen Banks	5/6	3/4		7,695	265
Ruth Brennan*	5/6	4/4		-	1,025
Philip Daly	5/6	3/4		7,695	-
Patrick Gibbons**	5/6	4/4		7,695	509
Niamh Kenny	5/6	3/4	2/2	7,695	1,796
James Massey	4/6	4/4	2/2	7,695	2,703
Brendan McGrath*	6/6	4/4		-	-
Patrick Moran*	6/6	4/4		-	-
Paul O'Neill*	6/6	4/4	2/2	-	150
Alma Walsh*	5/6	3/4		-	361
<b>TOTAL</b>				<b>50,445</b>	<b>15,802</b>

\*Under the One Person One Salary (OPOS) principle four Board Members did not receive fees i.e. Ruth Brennan, Patrick Moran, Paul O'Neill and Alma Walsh. Furthermore, Brendan McGrath waived his entitlement to Board Member fees for 2023.

\*\*Eligible to attend 5 of 6 pre-establishment meetings due to later initial appointment date.

Full year fees for 2023 were paid to the Board as members were actively involved in preparation for the establishment of MARA, providing their time and input since February 2023 up to year-end December 2023.

The Board travel and subsistence expenses incurred from establishment to 31 December 2023 amounted to €9,699. The Board travel and subsistence expenses incurred pre-establishment to 17 July 2023 amounted to €6,103.

### Key Personnel Changes

The Chief Executive of MARA was formally contracted to the role on 10<sup>th</sup> July 2023. Following its establishment on 17<sup>th</sup> July 2023, the Chief Executive was formally appointed as Chief Executive Officer. One senior management team member was appointed on 17<sup>th</sup> July 2023. The rest of the management team joined in 2024, see General Information on page 4.

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

The Board is responsible for ensuring that MARA 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 NDP Delivery and Reform in August 2016. The following disclosures are required by the Code.

### Employee Short-Term Benefits

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

Range of total employee benefits

Pay band		Number of Employees 2023 *
From (€)	To (€)	
60,000	69,000	—
70,000	79,000	1
above 80,000		—

\*All staff were contracted on or after Establishment Day and did not receive a full year's remuneration.

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary, overtime allowances (none) and other payments made on behalf of the employee (none) but exclude employer's PRSI.

### Consultancy Costs

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

	<b>5 Months 2023 €'000</b>
Marine Study & Advices – for exempted activities	116
Financial Support & Advices – Maritime Area Consent activities	40
Recruitment – external support	32
<b>Total</b>	<b><u>188</u></b>
	<b>€'000</b>
Consultancy costs capitalised	-
Consultancy costs charged to Income & Expenditure and Retained Revenue Reserves	188
<b>Total</b>	<b><u>188</u></b>

### Legal Costs and Settlements

There was no expenditure in the reporting period in relation to settlements and conciliation and arbitration proceedings relating to contracts with third parties. Costs incurred in relation to legal advice and services received by MARA disclosed below.



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	<b>5 Months 2023 €000</b>
Legal Fees – advice and attendance (Judicial Review proceedings)	<u>41</u>

### Travel and Subsistence Expenditure

During the period, the following Travel & Subsistence costs were incurred

	<b>5 Months 2023 €000</b>
Board Members	10
Others	14
<b>Total</b>	<u><b>24</b></u>

### Hospitality Expenditure

During the period, the following hospitality expenses were incurred by MARA

	<b>5 Months 2023 €000</b>
Launch Event Costs	5
Catering costs (Staff, Conferences and Board Meetings)	4
<b>Total</b>	<u><b>9</b></u>

## MARITIME AREA REGULATORY AUTHORITY

### Statement of Compliance

Procedures have been put in place during MARA's establishment phase to comply with the requirements from the Code of Practice for the Governance of State Bodies (revised 2016) published by the Department of Public Expenditure NDP Delivery and Reform.

As at 31 December 2023, MARA has complied with the Code of Practice for the Governance of State Bodies with the following exceptions:

#### **Provision in relation to Internal Audit**

MARA aims to engage an external independent Internal Audit expertise in 2024 which will operate in accordance with an Internal Audit Charter approved by the Audit and Risk Committee and in accordance with Internal Audit provisions set out in the Code. A procurement process will commence in 2024.

#### **Provision in relation to Internal Control**

The Board has taken appropriate steps to ensure that effective systems of internal control are instituted and implemented including financial, operational and compliance controls and risk management. The Board has not yet carried out a formal annual effectiveness review. On appointment in Quarter 3 2024 the Internal Audit function will conduct a first review of MARA's internal controls which will facilitate the Boards first annual review as required by section 7.3 vi) of the Code of Practice.

#### **Provision in relation to the Audit and Risk Committee**

A Terms of Reference for the Audit and Risk Committee was put in place on the 29<sup>th</sup> November 2023. A full written Charter will be adopted in 2024 encapsulating this Terms of Reference and any additional provisions set out in section 1.3 of the Audit & Risk Committee Guidance.

#### **Provision in relation to a Customer Charter and Action Plan**

MARA aims to develop a comprehensive Customer Service Charter and Customer Action Plan in 2024.

#### **Provision in relation to Code of Conduct on Website**

A Code of Conduct for Board Members was adopted in 2023 and reviewed and revised in June 2024. This Code has yet to be published on the Agency's website.

#### **Provision in relation to Protected Disclosures**

Standard Civil Service guidance and procedures in relation to Protected Disclosures are provided to all MARA staff on their appointment. However, MARA has not yet published these procedures on its website. This will be addressed during 2024.



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Mark Mellett  
Chair of the Board

Date: 12/08/2024



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Niamh Kenny  
Chair of the Audit and Risk Committee

Date: 12/08/2024

## **Statement on Internal Control**

### **Scope of Responsibility**

The Maritime Area Regulatory Authority (MARA) was established with effect from 17 July 2023 in accordance with the Maritime Area Planning Act 2021. I, as Chairperson of the Board make this statement in accordance with the requirement set out in the Department of Public Expenditure NDP Delivery and Reform's Code of Practice for the Governance of State Bodies (2016) and I acknowledge the Board is responsible for the system of Internal Control. The Board has delegated responsibility to the Chief Executive to deal with management and operational issues and to report to the Board regularly.

### **Purpose of the System of Internal Control**

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

A system of internal control, which accords with guidance issued by the Department of Public Expenditure NDP Delivery and Reform's Code of Practice for the Governance of State Bodies (2016) has been established by MARA for the period ended 31 December 2023.

### **Service Level Agreement**

MARA entered into an interim arrangement with the Department of Housing, Local Government and Heritage to manage its financial accounting, payroll, Human Resources (HR) management, Information Technology (ICT) and facilities management during its commencement phase in the form of a signed Service Level Agreement (SLA). With the transfer of functions completed in May 2024, the SLA with the Department of Housing, Local Government and Heritage has now ended, and a new SLA is now being prepared with the Department of the Environment, Climate and Communications to be finalised by end of 2024.

### **A. Financial Control Environment**

The Department of Housing, Local Government and Heritage under the SLA had responsibility for processing all payments, including payroll and all relevant returns for the period to 31 December 2023, on behalf of MARA.

MARA has built its financial controls, policies and procedures to incorporate a blended working environment.

MARA implemented controls and procedures in relation to the approval of all income and expenditure transactions pertaining to MARA, which were reviewed and approved by MARA's senior management team.

MARA intends to build and embed its own finance and accounting functions in 2024. The payroll shared services with the NSSO and the Department is expected to continue in 2024.

## **B. Information and Communication Technologies**

MARA did not have its own ICT framework and utilised the Department of Housing, Local Government and Heritage and OGCIO ICT support services, including security mechanisms for ensuring the adequacy of ICT, information technology solutions and supports to enable MARA's functions. The provisions of these services by the OGCIO and the Department will continue in 2024.

## **Administrative Controls and Management Reporting**

MARA's system of Internal Control is based on a framework of regular management information, administrative procedures including segregation of duties, and a system of delegation and accountability. In particular, it includes:

- An appropriate budgeting system with an annual budget which is reviewed regularly by the senior management team.
- Regular reviews by senior management of periodic and annual financial reports.
- A risk management system that is fit-for-purpose.
- An appropriate capital investment control and formal project management disciplines.
- Appropriate focus on good practice in procurement and that procedures are in place to ensure compliance with all relevant guidelines.
- An Audit and Risk Committee of the Board (ARC) has been established with terms of reference.
- Clearly assigned management responsibilities, with corresponding accountability.
- Service Level Agreements are in place for shared services which are administered on behalf of MARA.

## **Capacity to Handle Risk**

MARA has an Audit and Risk Committee (ARC) comprising three Board members. The ARC was established on 25<sup>th</sup> October 2023. The ARC met twice in the period ended 31 December 2023.

MARA does not currently have its own internal audit function. The formal request for tender in relation to the procurement process to appoint an internal auditor was approved by the ARC in June 2024. The appointment process is expected to be completed in quarter 3, 2024.

An external member with financial experience was appointed to the committee in 2024.

## **Risk and Control Framework**

The Board adopted the Risk Management Policy at the 5 December 2023 board meeting. This policy establishes a framework to identify potential events that may expose MARA to risk, to control and manage this risk within MARA's risk appetite, and to provide reasonable assurance regarding the achievement of MARA's objectives. MARA 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 MARA and these have been identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a regular basis which then reports to the Board. The risk framework continues to evolve in 2024.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff.

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I confirm that a control environment containing the following elements is in place:

- financial responsibilities have been assigned at management level with corresponding accountability,
- 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 the information and communication technology systems, and
- there are systems in place to safeguard the assets.

### Ongoing Monitoring and Review

Formal procedures have been established for the monitoring of internal control processes. Control deficiencies, when detected, are communicated to those responsible for taking corrective action and to the Senior Management Team, where relevant, in a timely way.

I confirm that 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.

### Procurement

MARA has developed and is in the process of implementing procedures to comply with current procurement rules and guidelines as set out by the Office of Government Procurement. Work is underway to establish a fully independent procurement framework.

Prior to the formal establishment of MARA, the Department of Housing, Local Government and Heritage arranged a contract with the Marine Institute for research work required by MARA. The procurement policy and procedures of the Department of Housing, Local Government and Heritage for exceptions from a competitive process were complied with and this procurement will be included in that Department's 2023 Annual 40/02 return. MARA expended €116k under this contract in 2023. The contract will be completed in 2024 and the overall contract value is expected to be €154k.

### Internal Control Issues

#### ***Breach of Financial Control Procedures***

On 5<sup>th</sup> December 2023 a payment of €144,777 was made in respect of the 2024 rent for Menapia House. This payment was legitimate and reflective of the contractual obligation. However, the authorisation of this payment was not consistent with MARA's procedures which requires prior Board approval for amounts over €100,000.

Banking procedures have since been confirmed and communicated to mitigate the risk of reoccurrence.

No further weaknesses in internal controls were identified in relation to 2023 that require disclosure in the financial statements.

### Review of Effectiveness

MARA has established procedures for risk management and internal controls.

## MARITIME AREA REGULATORY AUTHORITY

During the period from 17 July 2023 to 31 December 2023, the Board's monitoring of the effectiveness of the system of internal control is informed by: -

- a. the Department of Housing, Local Government and Heritage processes in respect of shared services provided to MARA;
- b. the work of the external auditors;
- c. the work of the Audit and Risk Committee; and
- d. the senior management team with responsibility for the development and maintenance of the internal control framework.

In the year of its establishment the Board did not conduct an external review of its internal control systems. Procurement of Internal Audit services will begin in 2024 and an external review of the effectiveness of the system of internal controls will be prioritised.



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Mark Mellett  
Chair of the Board

Date: 12/08/2024



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Niamh Kenny  
Chair of the Audit and Risk Committee

Date: 12/08/2024

## Certificate of the Comptroller and Auditor General



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

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

#### **Maritime Area Regulatory Authority**

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

I have audited the financial statements of the Maritime Area Regulatory Authority for the period 17 July to 31 December 2023 as required under the provisions of section 67(4) of the Maritime Area Planning Act 2021. 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 Maritime Area Regulatory Authority at 31 December 2023 and of its income and expenditure for the period 17 July to 31 December 2023 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 Maritime Area Regulatory Authority 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 Maritime Area Regulatory Authority has presented certain other information together with the financial statements. This comprises the governance statement and Board Members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

I have nothing to report in that regard.

**Seamus McCarthy**  
**Comptroller and Auditor General**

**19 August 2024**

# MARITIME AREA REGULATORY AUTHORITY

## Appendix to the report

### Responsibilities of Board members

As detailed in the governance statement and Board members' report, the Authority is responsible for

- the preparation of annual financial statements in the form prescribed under section 67 of the Maritime Area Planning Act 2021
- 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 it determines 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 67(4) of the Maritime Area Planning Act 2021 to audit the financial statements of the Maritime Area Regulatory Authority 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 Maritime Area Regulatory Authority'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 Maritime Area Regulatory Authority 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 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.



**MARITIME AREA REGULATORY AUTHORITY**

**STATEMENT OF INCOME AND EXPENDITURE AND RETAINED REVENUE RESERVES FOR THE  
PERIOD FROM THE DATE OF ESTABLISHMENT 17 JULY TO 31 DECEMBER 2023**

	<b>Notes</b>	<b>5 months 2023 €'000</b>
<b>Income</b>	2	
Oireachtas Grants		1,448
Foreshore Rents		2,740
Application Fees (MAC's and Licenses)		<u>25</u>
<b>Total Income</b>		<b><u>4,213</u></b>
 <b>Expenditure</b>		
Salaries and Wages	3	764
Governance Costs	4	63
Information Technology	5	15
Professional Fees	6	248
Communications	7	21
Office and other costs	8	164
Bad Debt Provision	10	22
Depreciation		<u>14</u>
<b>Total Expenditure</b>		<b><u>1,311</u></b>
 Surplus for the period before appropriations		2,902
Transferred (to) / from Capital Account		<u>(46)</u>
Surplus for the period after appropriations		<u>2,856</u>
<b>Balance brought forward at 31 December</b>		<b><u>2,856</u></b>

All income and expenditure for the period relates to continuing activities at the reporting date. The Statement of Income and Expenditure and Retained Revenue Reserves includes all gains and losses recognised in the period.

The Statement of Cash Flows and Notes 1 to 17 form part of these Financial Statements.



Mark Mellett  
Chair of the Board

Date: 12/08/2024



Niamh Kenny  
Chair of the Audit and Risk Committee

Date: 12/08/2024

MARITIME AREA REGULATORY AUTHORITY

STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD FROM THE DATE OF  
ESTABLISHMENT 17 JULY TO 31 DECEMBER 2023

	5 months 2023 €'000
Surplus for the financial period	<u>2,856</u>
<b>Total Comprehensive Income for the period</b>	<b>2,856</b>
Receivables as on Establishment Day	<u>1,426</u>
<b>REVENUE RESERVES AS AT 31 DECEMBER 2023</b>	<b><u>4,282</u></b>

The Statement of Cash Flows and Notes 1 to 17 form part of these Financial Statements.



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Mark Mellett  
Chair of the Board

Date: 12/08/2024



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Niamh Kenny  
Chair of the Audit and Risk Committee

Date: 12/08/2024

**MARITIME AREA REGULATORY AUTHORITY**

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023**

	<b>Notes</b>	<b>5 months 2023 €'000</b>
<b>Non-Current Assets</b>		
Property, plant and equipment	9	58
<b>Current Assets</b>		
Receivables	10	3,455
Cash and cash equivalents	11	<u>859</u>
<b>Total Current Assets</b>		<b><u>4,314</u></b>
<b>Current Liabilities (Amount falling due within one year)</b>		
Payables	12	<u>(32)</u>
<b>Net Current Assets</b>		<b><u>4,282</u></b>
<b>Net Assets</b>		<b><u>4,340</u></b>
<b>Representing</b>		
Retained Revenue Reserves		4,282
Capital Account	13	<u>58</u>
		<b><u>4,340</u></b>

The Statement of Cash Flows and Notes 1 to 17 form part of these Financial Statements.




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Mark Mellett  
Chair of the Board

Date: 12/08/2024




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Niamh Kenny  
Chair of the Audit and Risk Committee

Date: 12/08/2024

**MARITIME AREA REGULATORY AUTHORITY**

STATEMENT OF CASH FLOWS FOR THE PERIOD FROM THE DATE OF ESTABLISHMENT 17 JULY  
TO 31 DECEMBER 2023

	Notes	5 months 2023 €'000
<b>Net Cash Flows from Operating Activities</b>		
Surplus for the period		2,856
Transfer to/(from) Capital Account		46
Depreciation charge	9	14
(Increase) / Decrease in Receivables	10	(2,029)
(Decrease) / Increase in Payables	12	<u>32</u>
<b>Net Cash Flows from Operating Activities</b>		<b><u>919</u></b>
<b>Cash Flows from Investing Activities</b>		
Payments to acquire property, plant and equipment		<u>(60)</u>
<b>Net Cash Flows from Investing Activities</b>		<b><u>(60)</u></b>
<b>(Decrease) / Increase in cash and cash equivalents</b>		<b><u>859</u></b>
Cash and cash equivalents at the beginning of period		=
Cash and cash equivalents at the end of the period		<u>859</u>

## MARITIME AREA REGULATORY AUTHORITY

### NOTES TO THE FINANCIAL STATEMENTS

#### **1. Accounting policies**

The basis of accounting and significant accounting policies adopted by MARA are set out below. They have been applied consistently throughout the period.

##### **a) General Information**

The Maritime Area Regulatory Authority (MARA) was established on 17 July 2023. Its functions include the Regulation of the State's maritime area. Its head office is at 2nd Floor, Menapia House, Drinagh Business Park, Drinagh, Wexford, Y35 RF29.

##### **b) Statement of Compliance**

The Financial Statements of MARA for the period ended 31 December 2023 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 (FRC) in the UK

##### **c) Basis of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, except as indicated in Oireachtas Grants 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 NDP Delivery and Reform. The Financial Statements are prepared in Euro which is the functional currency of MARA.

The Financial Statements prepared are for the 5-month period from the date of establishment 17 July to 31 December 2023.

##### **d) Income**

###### **Oireachtas Grants**

Income recognised in the Financial Statements under Grants represents funding provided to MARA from Vote 34 Department of Housing, Local Government and Heritage. It is recognised on a cash basis.

###### **Other Income**

Foreshore revenue is recognised in the Statement of Income and Expenditure on the invoicing date. Invoices for foreshore consents cover a 12-month period, and income for the full 12 months is recognised on the invoicing date.

Income for Maritime Area Consent (MAC) and Maritime Usage Licence (MUL) application fees is recognised on receipt of funds associated with the applications. The application process cannot commence in the absence of receipt of the appropriate fee.

MARA will further develop its income recognition policies over 2024 as the activity within the Agency expands.

## MARITIME AREA REGULATORY AUTHORITY

### **e) 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 at rates estimated to write off the cost less the estimated residual value of each asset on a straight-line basis over their estimated useful lives as follows:

Leasehold Improvements	20%	(Reflects the lease term - 5 years to December 2027)
Equipment	20%	
Furniture	20%	

A full year's charge is processed in the year of acquisition, none in the year of disposal.

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.

### **f) Cash and Cash Equivalents**

Cash & Cash Equivalents comprises cash on hand, demand deposits and positive balances on current accounts.

### **g) Foreign Currencies**

Assets or liabilities denominated in a foreign currency (ie not denominated in Euro) are carried at the Euro equivalent converted at the fx rate applicable at the balance sheet date. Transactions incurred in a foreign currency are translated into Euro and recorded at the rate of exchange ruling at the dates of transactions.

### **h) Payroll**

Upon establishment of MARA, an arrangement was put in place whereby transactional processing of payroll for MARA staff was carried out by the Department of Housing, Local Government and Heritage through the National Shared Services Office. Due to the nature of this arrangement, MARA's financial statements do not include a general payroll accrual or unutilised annual leave accrual at year-end, however it is intended that valuation and accrual of same will commence next year.

### **i) Pension / Retirement Benefit Obligation**

All MARA staff and secondees are civil servants, and all pension and retirement obligations are managed centrally and processed through the National Shared Services Office.

### **j) Operating Leases**

Rental expenditure under operating leases is recognised in the Statement of Income & Expenditure over the life of the lease on a straight line basis.

### **k) Debtors**

Amounts that have been invoiced by MARA and remain unpaid at the balance sheet date are carried as Receivables in the Statement of Financial Position less a provision for bad debts.

## MARITIME AREA REGULATORY AUTHORITY

### **l) Foreshore Portfolio**

On 17 July 2023, MARA assumed responsibility for the 'determined' foreshore portfolio – being consents issued and fully completed in relation to Foreshore consenting activity. This balance was previously held in the Department of Housing, Local Government and Heritage. The receivable was treated as an opening reserve less a provision for bad and doubtful debts. Department of Housing, Local Government and Heritage retained the 'undetermined' foreshore portfolio and will process these to final determination / decision. When finally determined, executed consents will transfer to MARA for administration, including the collection of rent. Responsibility for the undetermined foreshore portfolio transferred to the Department of Environment, Climate and Communications in May 2024.

### **m) Critical Accounting Judgements and Estimates**

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

#### **Provision for Bad Debts**

MARA provides for bad and doubtful debts where recovery of the amount invoiced/receivable is deemed unlikely. Receivables are deemed unlikely where the account has not performed, made payments and / or engaged with the Agency, or its predecessors, for a period of 24 months or more. MARA will continue to raise invoices against non-performing accounts, and will pursue these to seek to resolve outstanding disputes and will not write-off any amounts in the absence of full investigation and compliance with the appropriate State practice.

#### **Depreciation and Residual Values**

The Directors have reviewed the asset lives and associated residual values of all fixed asset classes and have concluded that the asset lives and residual values are appropriate.

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

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.

**MARITIME AREA REGULATORY AUTHORITY**

**2. Income**

**a) Oireachtas Grants**

	<b>5 Months 2023 €'000</b>
Department of Housing, Local Government and Heritage – Subhead D.15	<u><b>1,448</b></u>

MARA is funded from Vote 34, the Department of Housing, Local Government and Heritage, through subhead D.15. This funding covers current (operational) expenditure of MARA. MARA did not receive funding in relation to capital projects. Prior to MARA's establishment the Department of Housing, Local Government and Heritage incurred costs in relation to pre-establishment of MARA through subhead D.15 as detailed below:

<b>Pre-establishment costs 2022</b>		<b>December 2022</b>
		<b>€'000</b>
<b>Total</b>		<b>€471</b>
 <b>Pre-establishment costs 2023</b>		 <b>1<sup>st</sup> January to 16<sup>th</sup> July 2023</b>
		<b>€'000</b>
Wages and Salaries (incl PRSI)	<u>524</u>	
<b>Total Pay</b>		<u><b>524</b></u>
 Rent	72	
Insurance	1	
Service charge	34	
Professional Fees	93	
Fixed Assets	12	
Office equipment	6	
Board T&S	6	
Mobile Phones	2	
Licences / Subscriptions	9	
Other	<u>2</u>	
<b>Total Non-Pay</b>		<u><b>237</b></u>

**b) Other Income**

	<b>5 Months 2023 €'000</b>
Foreshore Rents	2,740
Application Fees (MAC's and Licenses)	<u>25</u>
<b>Total</b>	<u><b>2,765</b></u>



## MARITIME AREA REGULATORY AUTHORITY

<b>3. Salaries and Wages</b>	<b>5 Months</b>
	<b>2023</b>
	<b>€'000</b>
Wages and Salaries	70
Employers PRSI	7
Secondments (Incl Er PRSI)	686
Contractors (Incl Er PRSI)	2
Other (Social Welfare Contributions)	<u>(1)</u>
<b>Total Salaries and Wages</b>	<b><u>764</u></b>

Additional Superannuation Contribution (ASC) was deducted in line with statutory requirements. €37,144 of ASC has been deducted in 2023 and retained by the Department of Housing, Local Government and Heritage.

### **a) Employee Numbers**

The number of staff, including secondments and excluding agency staff, at period end (full time equivalents) was 23.

### **b) Staff Costs and Employee Information**

Employee benefits breakdown is disclosed under “Employee Short-Term Benefits” in the Governance Statement and Board Members’ Report.

### **c) Termination Benefits**

No termination benefits were paid during the period.

### **d) Remuneration of Chief Executive**

The remuneration in 2023 of the Chief Executive, who was appointed on 10th July 2023, is as follows:

	<b>5 Months</b>
	<b>2023</b>
	<b>€'000</b>
Chief Executive salary from 17 July to 31 December 2023	<u>70</u>

The Chief Executive did not receive any performance related payments or any other benefit in kind during the period. The Chief Executives pension entitlements do not extend beyond the standard entitlements in the public sector defined benefit superannuation scheme.

<b>4. Governance Costs</b>	<b>5 Months</b>
	<b>2023</b>
	<b>€'000</b>
<b>Board Members Fees/Costs</b>	
Board Fees	50
Employers PRSI	3
Board Members Expenses	<u>10</u>
<b>Total Board Members Costs</b>	<b><u>63</u></b>

Board Fees are detailed within the “Schedule of Attendance, Fees and Expenses” contained in the above Governance Statement and Board Members’ Report 2023.

## MARITIME AREA REGULATORY AUTHORITY

<b>5. Information Technology</b>	<b>5 Months</b>
	<b>2023</b>
	<b>€'000</b>
IT Development	<u>15</u>
<b>6. Professional Fees</b>	<b>5 Months</b>
	<b>2023</b>
	<b>€'000</b>
Financial Fees	40
Audit Fees	19
Recruitment Fees	32
Legal Fees	41
Consultancy (Marine Inst.)	<u>116</u>
<b>Total</b>	<b><u>248</u></b>
<b>7. Communications</b>	<b>5 Months</b>
	<b>2023</b>
	<b>€'000</b>
Conferences and Room Hire	6
Catering	4
Launch Costs	<u>11</u>
<b>Total</b>	<b><u>21</u></b>
<b>8. Office and Other Costs</b>	<b>5 Months</b>
	<b>2023</b>
	<b>€'000</b>
Membership/subscriptions and Training	4
Repairs and Cleaning	9
Office Rent	72
Service Charge	48
Insurance	3
Office including postage, stationery and telephone	2
Employee Travel & Subsistence	14
Translation services	<u>12</u>
<b>Total</b>	<b><u>164</u></b>

**MARITIME AREA REGULATORY AUTHORITY**

**9. Property, Plant and Equipment**

	Leasehold Improvements €'000	Equipment €'000	Furniture €'000	Total €'000
<b>Cost</b>				
Transferred At 17 July 2023	-	12	-	12
Additions for the period	15	44	1	60
Disposals	-	-	-	-
<b>At 31 December 2023</b>	<b>15</b>	<b>56</b>	<b>1</b>	<b>72</b>
<b>Accumulated Depreciation</b>				
Transferred At 17 July 2023	-	-	-	-
Depreciation charge (full year)	3	11	-	14
Disposals	-	-	-	-
<b>At 31 December 2023</b>	<b>3</b>	<b>11</b>	<b>-</b>	<b>14</b>
<b>Net Book Value</b>				
<b>At 17 July 2023</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>12</b>
<b>At 31 December 2023</b>	<b>12</b>	<b>45</b>	<b>1</b>	<b>58</b>

**10. Receivables**

**5 Months  
2023  
€'000**

Debtors	10.1	3,418
Prepayments – rent and insurance prepaid		37
<b>Total</b>		<b>3,455</b>

All receivables are due within one year.

**Note 10.1 Debtors**

**5 months  
2023  
€'000**

Balance owing at year end	3,666
Provision for bad and doubtful debts*	(248)
<b>Net Debtors</b>	<b>3,418</b>

\*Being the opening provision of €226k as per the below plus amount provided for in the period of €22k.

## MARITIME AREA REGULATORY AUTHORITY

### Note 10.2

On 17 July 2023, MARA assumed responsibility for the ‘determined’ foreshore portfolio – being leases and licenses issued and fully completed in relation to Foreshore consenting activity in the amounts of:

	€'000
Opening receivable as at 17 July 2023	1,652
Provision for bad and doubtful debts	<u>(226)</u>
<b>Net opening receivable</b>	<b><u>1,426</u></b>

	5 Months 2023 €'000
<b>11. Cash and Cash Equivalent</b>	
Current Account	<u>859</u>
<b>Total</b>	<b><u>859</u></b>

	5 Months 2023 €'000
<b>12. Payables</b>	
Amounts falling due within one year:	
Accruals	<u>32</u>
<b>Total</b>	<b><u>32</u></b>

### 13. 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.

	€'000
Fixed Assets transferred at 17 July 2023	12
<b>Transfer (to)/from Income and Expenditure Account</b>	
Amount allocated to fund fixed asset purchases	60
Less: Amortisation in line with depreciation	<u>(14)</u>
<b>Balance as at 31<sup>st</sup> December 2023</b>	<b><u>58</u></b>

## MARITIME AREA REGULATORY AUTHORITY

### 14. Shared Services

The Dept. Housing, Local Government and Heritage (and Dept. Environment, Climate and Communications following Transfer of Functions) are completing a number of tasks on behalf of MARA from within their administrative infrastructures. The services provided were outlined in a service level agreement (SLA) which originally included: - Financial Management, Information Technology, Rent and Facilities, Human Resources and General Administration Support. During 2024 the level of support provided under the service level agreement has reduced and is focussed on some Human Resource and Information Technology supports.

With the transfer of functions completed in May 2024, a new SLA is now being prepared with the Department of the Environment, Climate and Communications to be finalised by end of 2024.

The Chief State Solicitors Office provides legal services to MARA within the terms of an agreed Protocol.

No charges were raised during 2023 for shared services for this initial establishment period, however all Chief State Solicitors Office services are being charged with effect 1st January 2024.

### 15. Lease Commitments

MARA has commitments in respect of a lease on office accommodation at 2<sup>nd</sup> Floor, Menapia House Drinagh Business Park, Drinagh, Wexford. This is held by way of a lease, which is in place until 31<sup>st</sup> of December 2027. The annual rent is €144,777 inclusive of VAT.

At 31 December 2023, MARA had the following future minimum lease payments under non-cancellable leases:

	€'000
Payable within 1 year	145
Payable within 2 – 5 years	435
Payable after 5 years	-
<b>Total</b>	<b>580</b>

### 16. Capital Commitments

There were no capital commitments as at 31 December 2023.

**17. Related Party Transactions/ Disclosure of Interests**

MARA complies with the Code of Practice for the Governance of State Bodies issued by the Department of Public Expenditure NDP Delivery and Reform in relation to the disclosure of interests by the Board and members/staff of MARA. Formal procedures exist to ensure adherence with the requirements of the Code. There were no related party transactions reported in 2023.

Key Management in MARA during 2023 consisted of the Chief Executive and one senior manager. Total Remuneration paid to key management in 2023 was €131,451. Key personnel appointments were continued into 2024.

MARITIME AREA REGULATORY AUTHORITY

Approval of Financial Statements



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Mark Mellett  
Chair of the Board

Date: 12/08/2024



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Niamh Kenny  
Chair of the Audit and Risk Committee

Date: 12/08/2024

# MARA

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**An tÚdarás Rialála Limistéir Mhuirí**  
**Maritime Area Regulatory Authority**

AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

RÁITIS AIRGEADAIS

Ó DHÁTA BUNAITHE 17 IÚIL GO DTÍ 31 NOLLAIG 2023



# AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

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## Eolas Ginearálta

Baill an Bhoird

Mark Mellett (Cathaoirleach)  
Karen Banks  
Ruth Brennan  
Philip Daly  
Patrick Gibbons  
Niamh Kenny  
James Massey  
Brendan McGrath  
Patrick Moran  
Paul O'Neill  
Alma Walsh

Foireann Ardbhainistíochta

Laura Brien – Príomhfheidhmeannach  
Karen Creed – Stiúrthóir Údaruithe Muirí  
(ceaptha 15/01/2024)  
Yvonne Doris – An Stiúrthóir um Chomhlíonadh,  
Forfheidhmiú agus Bailiú Ioncaim (ceaptha  
15/01/2024)  
John Evans – Stiúrthóir Measúnaithe, Taighde &  
Sonraí (ceaptha 04/03/2024)  
Rory O'Leary – Stiúrthóir Straitéise, Rialachais  
agus Rannpháirtíochta le Páirtithe Leasmhara  
(ar ais chuig Roinn na dTuismitheoirí  
17/07/2024)  
Frank Ronan – Stiúrthóir Gnóthaí  
Corparáideacha (ceaptha 02/01/2024)

Ceannoifig

An tÚdarás Rialála Limistéir Mhuirí  
Dara hUrlár, Teach Menapia,  
Páirc Ghnó Dhraighní, Draighneach,  
Loch Garman, Y35 RF29

Láithreán Gréasáin  
Ríomhphost

[www.maritimeregulator.ie](http://www.maritimeregulator.ie)  
[info@mara.gov.ie](mailto:info@mara.gov.ie)

Iniúcháirí

An tArd-Reachtaire Cuntas agus Ciste  
3A Sráid an Mhéara Uachtaraí,  
Baile Átha Cliath 1, D01 PF72

Baincéirí

Permanent TSB  
The Bushels,  
Margadh an Arbhair,  
Loch Garman

## Ráiteas Rialachais agus Tuarascáil Chomhaltaí an Bhoird 2023

### Rialachas

Bunaíodh an tÚdarás Rialála Limistéir Mhuirí (ÚRLM) ar 17 Iúil 2023. Ar fud na ráiteas airgeadais, tagrófar d'oibríochtaí na heagraíochta mar ÚRLM agus tagrófar do bhord ÚRLM mar an Bord.

Cheap an tAire Tithíochta, Rialtais Áitiúil agus Oidhreacht aon bhall déag ar an mBord. Ceapadh deichniúr comhalta le héifeacht ón 17 Iúil 2023 agus ceapadh an t-aonú comhalta déag ar 01 Lúnasa 2023. Beidh ceathrar comhaltaí ar an mbord ar feadh tréimhse trí bliana ón dáta a gceapfar iad. Beidh seachtar comhalta ar an mbord ar feadh tréimhse ceithre bliana ón dáta a gceapfar iad.

Tá sé de chúram ar ÚRLM córas toilithe sruthlínithe a sheachadadh don limistéar muirí, tá príomhfheidhmeanna agus cumhachtaí ÚRLM i gcomhréir leis an gcreat dlíthiúil atá leagtha amach san Acht um Pleanáil Limistéir Mhuirí 2021 (an tAcht).

Is gníomhaireacht neamhspleách í ÚRLM faoi choimirce na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreacht<sup>1</sup>. Tá sí á stiúradh ag Príomhoifigeach Feidhmiúcháin, le maoirseacht ag Bord Rialachais.

Tá feidhmeanna an Bhoird leagtha amach in Alt 47 den Acht um Pleanáil Ceantar Muirí 2021 agus feidhmíonn an Bord de réir an Chóid Chleachtais um Rialachas Comhlachtaí Stáit.

D'fhaomh an Bord leagan amach na n-ábhar atá forchoimeáda don Bhord agus tá feidhmeanna tarmilgthe chuig an bPríomhoifigeach Feidhmiúcháin.

### Ráiteas Straitéise

Chríochnaigh ÚRLM a chéad Ráiteas Straitéise laistigh dá chéad 12 mhí oibríochta, a chlúdaigh an tréimhse 2024 go 2027. Foilseofar é agus beidh sé ar fáil ar shuíomh Gréasáin ÚRLM in am trátha.

### Feidhmeanna ÚRLM

Tá feidhmeanna ÚRLM leagtha amach faoi Alt 43(1) den Acht um Pleanáil Limistéir Mhuirí 2021 agus áirítear leo seo a leanas:

- iarratais ar Thoiliú Limistéir Mhuirí (TLM) don limistéar muirí a chinneadh;
- iarratais ar Cheadúnas Úsáide Muirí do ghníomhaíochtaí sonraithe a chinneadh;
- comhlíonadh agus forfheidhmiú TLMnna, ceadúnas agus toilithe forbartha amach ón gcósta;
- imscrúduithe agus ionchúisimh;
- riar toilithe Imeall Trá;
- comhoibriú a chothú agus a chur chun cinn idir rialtóirí an limistéir muirí.

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<sup>1</sup> Chinn an Rialtas ar 20 Nollaig 2023 go n-aistreofar feidhmeanna áirithe a bhaineann le cúrsaí mara ón Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht (RTRAO) go dtí an Roinn Comhshaoil, Aeráide agus Cumarsáide (RCAC). Áirítear leis na feidhmeanna freagracht as rialachas ÚRLM. Críochnaíodh aistriú feidhmeanna i mBealtaine 2024.

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### Ráiteas Rialachais agus Tuarascáil Chomhaltáí an Bhoird 2023 (ar lean)

Ceanglaíonn Alt 67 den Acht um Pleanáil Limistéir Mhuirí 2021 go gcoimeádfaidh ÚRLM, sa leagan a cheadóidh an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta, gach cuntas cuí agus gnáthchuntas ar airgead a fhaigheann sé agus a chaithfidh sé.

Agus na Ráitis Airgeadais seo á n-ullmhú, teastaíonn ar ÚRLM:

- beartais chuntasaíochta oiriúnacha a roghnú agus iad a chur i bhfeidhm go comhsheasmhach,
- breithiúnais agus meastacháin a dhéanamh atá réasúnach agus stuama.
- an Ráiteas Airgeadais a ullmhú ar bhonn gnóthais leantaigh ach amháin sa chás go bhfuil sé míchuí a thiomhdiú go leanfaidh sé ag feidhmiú, agus
- a lua ar cloíodh le caighdeáin chuntasaíochta infheidhmithe, faoi réir aon imeachtaí ábhartha a nochtar agus a mhínítear sna Ráitis Airgeadais.

Tá ÚRLM freagrach as taifid chuntasaíochta imleor a choinneáil a nochtann, le cruinneas réasúnta ag aon tráth, a staid airgeadais agus a chuireann ar a chumas a chinntiú go gcomhlíonann na Ráitis Airgeadais Alt 67 den Acht. Ina theannta sin, tá ÚRLM freagrach as cothabháil agus sláine na faisnéise ar a láithreán gréasáin.

Tá ÚRLM freagrach freisin as a sócmhainní a chosaint agus mar sin as bearta réasúnta a ghlacadh chun calaois agus neamhrialtachtaí eile a chosc agus a bhrath. Measann an Bord go dtugann Ráitis Airgeadais ÚRLM léargas fíor agus cothrom ar fheidhmíocht airgeadais agus ar staid airgeadais ÚRLM amhail ar 31 Nollaig 2023.

Tá Cód Iompraíochta glactha ag ÚRLM chun déileáil le coinbhleachtaí leasa. Tá forálacha an Chóid Iompair ar aon dul le ceanglais an Chóid Chleachtais um Rialachas Comhlachtaí Stáit.

### Struchtúr Rialachais

Tá an Bord comhdhéanta den Chathaoirleach agus 10 ngnáthchomhalta, agus cheap an tAire Tithíochta, Rialtais Áitiúil agus Oidhreachta go léir ar na téarmaí seo a leanas:

Comhalta Boird	Ról	Dáta Ceaptha	Dáta Éaga
Mark Mellett	Cathaoir	17/07/2023	16/07/2027
Karen Banks	Comhalta Boird	01/08/2023	31/07/2027
Ruth Brennan	Comhalta Boird	17/07/2023	16/07/2027
Philip Daly	Comhalta Boird	17/07/2023	16/07/2027
Patrick Gibbons	Comhalta Boird	17/07/2023	16/07/2027
Niamh Kenny	Comhalta Boird	17/07/2023	16/07/2027
James Massey	Comhalta Boird	17/07/2023	16/07/2027
Brendan McGrath	Comhalta Boird	17/07/2023	16/07/2026
Patrick Moran	Comhalta Boird	17/07/2023	16/07/2026
Paul O'Neill	Comhalta Boird	17/07/2023	16/07/2026
Alma Walsh	Comhalta Boird	17/07/2023	16/07/2026

Bhunaigh an Bord Coiste Iniúcháireachta agus Riosca (CIR) ar 25 Deireadh Fómhair 2023 agus bhí triúr comhaltaí Boird air. Tuairiscíonn an CIR don Bhord agus gach cruinniú tugtha chun críche. Is iad baill an CIR ná: Niamh Kenny, James Massey and Paul O'Neill. Ina theannta sin, ceapadh Dónall Curtin mar bhall seachtrach den CIR ar an 11 Márta 2024. Is é ról an CIR ná tacú leis an mBord maidir lena fhreagrachtaí i gcúrsaí a bhaineann le riosca, rialú agus dearbhú gaolmhar. Tá an CIR neamhspleách ar

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

bhainistíocht airgeadais laethúil na heagraíochta. Bhí 2 chruinniú den CIR sa tréimhse atá clúdaithe ag na ráitis airgeadais seo.

### Scuideal Tinrimh, Táillí agus Costais

Tháinig an Bord le chéile 10 n-uaire in 2023, a chuimsigh 6 chruinniú ar bhonn réamhbhunaithe i rith Feabhra-Meitheamh 2023, chun ullmhú do bhunú ÚRLM. Tar éis a bhunaithe, bhí 4 chruinniú ag an mBord idir Iúil-Nollaig 2023. Ina theannta sin, bunaíodh an CIR i mí Dheireadh Fómhair 2023 agus tháinig sé le chéile 2 uair i mí Dheireadh Fómhair agus i mí na Samhna 2023. Tá scuideal freastail ar chruinnithe Bhord ÚRLM agus coiste CIR leagtha amach thíos.

Ainm	Cruinnithe Réamh-Bhunaithe Ar Freastalaíodh orthu 2023	Cruinnithe Iar-Bhunaithe Ar Freastalaíodh orthu 2023	Cruinnithe Coiste ARC Ar Freastalaíodh orthu 2023	Táillí 2023 €	Costais Taistil & Cothabhála don Bhliain Iomlán 2023 €
Mark Mellett	6/6	4/4		11,970	8,993
Karen Banks	5/6	3/4		7,695	265
Ruth Brennan*	5/6	4/4		-	1,025
Philip Daly	5/6	3/4		7,695	-
Patrick Gibbons**	5/6	4/4		7,695	509
Niamh Kenny	5/6	3/4	2/2	7,695	1,796
James Massey	4/6	4/4	2/2	7,695	2,703
Brendan McGrath*	6/6	4/4		-	-
Patrick Moran*	6/6	4/4		-	-
Paul O'Neill*	6/6	4/4	2/2	-	150
Alma Walsh*	5/6	3/4		-	361
<b>IOMLÁN</b>				<b>50,445</b>	<b>15,802</b>

\*Faoi phrionsabal Tuarastal Aon Duine (OPOS) ní bhfuair ceathrar Comhaltaí Boird táillí i.e Ruth Brennan, Patrick Moran, Paul O'Neill agus Alma Walsh. Ina theannta sin, tharscaoil Brendan McGrath a theidlíocht do tháillí Comhaltaí Boird do 2023.

\*\*Incháilithe chun freastal ar 5 as 6 chruinniú réamh-bhunaithe mar gheall ar dháta tosaigh an cheapacháin níos déanaí.

Íocadh na táillí bliana iomlána don bhliain 2023 leis an mBord toisc go raibh baint ghníomhach ag comhaltaí leis an ullmhúchán do bhunú ÚRLM, ag soláthar a gcuid ama agus a n-ionchuir ó mhí Feabhra 2023 suas go dtí deireadh na bliana Nollaig 2023.

B'ionann speansais taistil agus chothaithe an Bhoird ón mbunú go dtí an 31 Nollaig 2023 ná €9,699. B'ionann speansais taistil agus chothaithe an Bhoird roimh an mbunú go dtí an 17 Iúil 2023 ná €6,103.

### Príomhathruithe Pearsanra

Tugadh conradh foirmiúil do Phríomhfheidhmeannach ÚRLM don ról ar 10 Iúil 2023. Tar éis a bhunaithe ar 17 Iúil 2023, ceapadh an Príomhfheidhmeannach go foirmiúil mar Phríomhoifigeach

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Feidhmiúcháin. Ceapadh ball amháin den fhoireann bainistíochta sinsearaí ar 17 Iúil 2023. Tháinig an chuid eile den fhoireann bhainistíochta isteach in 2024, féach Eolas Ginearálta ar leathanach 4.

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

Tá an Bord freagrach as a chinntiú gur chomhlíon ÚRLM ceanglais an Chóid Chleachtais um Rialachas Comhlachtaí Stáit (“an Cód”), mar a d’fhoilsigh an Roinn Caiteachais Phoiblí, Seachadadh agus Athchóirithe an PFN i mí Lúnasa 2016. Ceanglaítear na nithe seo a leanas a nochtadh faoin gCód.

### Sochair Ghearrthéarmacha d’Fhostaithe

Déantar sochair gearrthéarmacha fostaithe os cionn €60,000 a chatagóiriú sna bandaí seo a leanas:

Raon sochar iomlán na bhfostaithe

Banda pá		Líon Fostaithe 2023 *
Ó (€)	Go (€)	
60,000	69,000	—
70,000	79,000	1
os cionn 80,000		—

\*Bhí an fhoireann ar fad ar Conradh ar an Lá Bunaithe nó ina dhiaidh sin agus ní bhfuair siad luach saothair bliana iomlán.

Tabhair faoi deara: Chun críocha an nochtadh seo, áirítear le sochair fostaithe gearrthéarmacha maidir le seirbhísí a soláthraíodh le linn na tréimhse tuairiscithe tuarastal, liúntais ragoibre (aon cheann) agus íocaíochtaí eile a dhéantar thar ceann an fhostaí (aon cheann) ach ní áirítear ÁSPC an fhostóra.

### Costais Chomhairliúcháin

Áirítear le costais chomhairleoireachta an costas a bhaineann le comhairle sheachtrach don bhainistíocht agus fághtar feidhmeanna seachfhoinsithe ‘gnó mar is gnách’ san áireamh.

	5 Mhí 2023 €’000
Staidéar Muirí & Comhairle – do ghníomhaíochtaí díolmhaithe	116
Tacaíocht Airgeadais & Comhairle – Gníomhaíochtaí Ceadú Limistéir Mhuirí	40
Earcaíocht – tacaíocht sheachtrach	32
<b>Iomlán</b>	<b>188</b>
	€’000
Costais chomhairleoireachta caipitlithe	-
Costais chomhairleoireachta gearrtha ar Ioncam & Caiteachas agus Coinnithe	
Cúlchistí Ioncaim	188
<b>Iomlán</b>	<b>188</b>

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### Costais Dlí agus Socraíochtaí

Ní raibh aon chaiteachas sa tréimhse tuairiscithe i ndáil le socraíochtaí agus le comhréiteach agus le himeachtaí eadrána a bhaineann le conarthaí le tríú páirtithe. Nochtar thíos na costais a tabhaíodh maidir le comhairle dlí agus seirbhísí a fuair ÚRLM.

	5 Mhí 2023 €000
Táillí Dlí – comhairle agus tinreamh (imeachtaí Athbhreithniú Breithiúnach)	<u>41</u>

### Caiteachas Taistil agus Cothabhála

Le linn na tréimhse, tabhaíodh na costais Taistil & Cothabhála seo a leanas

	5 Mhí 2023 €000
Baill an Bhoird	10
Daoine eile	14
<b>Iomlán</b>	<u>24</u>

### Caiteachas Fáilteachais

Le linn na tréimhse, thabhaigh ÚRLM na costais fáilteachais seo a leanas

	5 Mhí 2023 €000
Costais Imeachta a Seoladh	5
Costais Iónadóireachta (Foireann, Comhdhálacha agus Cruinnithe Boird)	4
<b>Iomlán</b>	<u>9</u>



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### Ráiteas Comhlíonta

Tá nósanna imeachta curtha i bhfeidhm le linn chéim bhunaithe ÚRLM chun cloí leis na ceanglais ón gCód Cleachtais um Rialachas Comhlachtaí Stáit (leasaithe 2016) arna fhoilsiú ag an Roinn Caiteachais Phoiblí, Seachadadh agus Athchóirithe an PFN.

Amhail an 31 Nollaig 2023, chomhlíon ÚRLM an Cód Cleachtais um Rialachas Comhlachtaí Stáit leis na heisceachtaí seo a leanas:

### Foráil maidir le hIniúcháireacht Inmheánach

Tá sé mar aidhm ag ÚRLM saineolas seachtrach neamhspleách Iniúchta Inmheánaigh a fhostú in 2024 a oibreoidh de réir Cairte Iniúchta Inmheánaigh arna fhaomhadh ag an gCoiste Iniúcháireachta agus Riosca agus de réir forálacha Iniúchta Inmheánaigh atá leagtha amach sa Chód. Cuirfear tús le próiseas soláthair in 2024.

### Foráil maidir le Rialú Inmheánach

Tá céimeanna cuí glactha ag an mBord chun a chinntiú go ndéantar córais éifeachtacha rialaithe inmheánaigh a thionscnamh agus a chur i bhfeidhm lena n-áirítear rialuithe airgeadais, oibriúcháin agus comhlíonta agus bainistíocht riosca. Níl athbhreithniú éifeachtúlachta bliantúil foirmiúil déanta ag an mBord go fóill. Ar a gceapadh i Ráithe 3 2024 déanfaidh an fheidhm Iniúchta Inmheánaigh an chéad athbhreithniú ar rialuithe inmheánacha ÚRLM a éascóidh an chéad athbhreithniú bliantúil ag an mBord mar a cheanglaítear le alt 7.3 vi) den Chód Cleachtais.

### Foráil maidir leis an gCoiste Iniúchta agus Riosca

Cuireadh Téarmaí Tagartha don Choiste Iniúcháireachta agus Riosca i bhfeidhm ar an 29 Samhain 2023. Glacfar le Cairt scríofa iomlán in 2024 a chuimseoidh na Téarmaí Tagartha seo agus aon fhorálacha breise a leagtar amach i gcuid 1.3 de Threoir an Choiste Iniúcháireachta & Riosca.

### Foráil maidir le Cairt Chustaiméirí agus Plean Gníomhaíochta

Tá sé mar aidhm ag ÚRLM Cairt Seirbhíse cuimsitheach do Chustaiméirí agus Plean Gníomhaíochta a fhorbairt in 2024.

### Foráil maidir le Cód Iompair ar an Láithreán Gréasáin

Glacadh le Cód Iompraíochta do Chomhaltaí Boird in 2023 agus rinneadh athbhreithniú air i mí an Mheithimh 2024. Tá an Cód seo fós le foilsiú ar shuíomh Gréasáin na Gníomhaireachta.

### Foráil maidir le Nochtadh Cosanta

Cuirtear treoir agus nósanna imeachta caighdeánacha na Státseirbhíse maidir le Nochtadh Cosanta ar fáil d'fhoireann ÚRLM ar fad nuair a cheaptar iad. Mar sin féin, níl na nósanna imeachta seo foilsithe ag ÚRLM ar a láithreán gréasáin go fóill. Tabharfar aghaidh air seo le linn 2024.

Mark Mellett  
Cathaoirleach an Bhoird

Dáta: 12/08/2024

Niamh Kenny  
Cathaoirleach an Choiste Iniúcháireachta agus Riosca

Dáta: 12/08/2024

## **Ráiteas ar Rialú Inmheánach**

### **Scóip na Freagrachta**

Bunaíodh an tÚdarás Rialála Limistéir Mhuirí (ÚRLM) le héifeacht ón 17 Iúil 2023 i gcomhréir leis an Acht um Pleanáil Limistéir Mhuirí 2021. Déanaim, mar Chathaoirleach an Bhoird an ráiteas seo de réir an cheanglais atá leagtha amach i Cód Cleachtais um Athchóiriú um Rialachas Comhlachtaí Stáit (2016) agus An Roinn Caiteachais Phoiblí Seachadadh PFN agus admhaím go bhfuil an Bord freagrach as an gcóras um Rialú Inmheánach. Tá freagracht tarmligthe ag an mBord ar an bPríomhfheidhmeannach chun déileáil le saincheisteanna bainistíochta agus oibriúcháin agus tuairisciú don Bhord go rialta.

### **Aidhm an Chórais Rialaithe Inmheánaigh**

Tá an córas rialaithe inmheánaigh deartha chun riosca a bhainistiú go leibhéal inghlactha seachas deireadh a chur leis. Ní féidir leis an gcóras, dá bhrí sin, ach ráthaíocht réasúnta seachas cinnteacht iomlán a thabhairt go ndéantar sócmhainní a chosaint, go ndéantar idirbhearta a údarú agus a thaifeadadh i gceart, agus go ndéantar earráidí ábhartha nó neamhrialtachtaí a chosc nó go n-aimsítear iad ar bhealach tráthúil.

Tá córas rialaithe inmheánaigh, a thagann le treoir arna eisiúint ag an Roinn Caiteachais Phoiblí um Sheachadadh PFN agus Athchóiriú Cód Cleachtais um Rialachas Comhlachtaí Stáit (2016) bunaithe ag ÚRLM don tréimhse dar críoch 31 Nollaig 2023.

### **Comhaontú Leibhéal Seirbhíse**

Rinne ÚRLM socrú eatramhach leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht chun a chuntasaíocht airgeadais, párolla, bainistíocht Acmhainní Daonna (AD), Teicneolaíocht Faisnéise (TF) agus bainistíocht áiseanna a bhainistiú le linn na céime tosaigh i bhfoirm Comhaontú Leibhéal Seirbhíse (CLS) sínithe. Agus aistriú feidhmeanna críochnaithe i mBealtaine 2024, tá deireadh leis an CLS leis an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht anois, agus tá CLS nua á ullmhú anois leis an Roinn Comhshaoil, Aeráide agus Cumarsáide le bheith tugtha chun críche faoi dheireadh na bliana 2024.

### **A. Timpeallacht Rialaithe Airgeadais**

Bhí an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht faoin CLS freagrach as gach íocaíocht a phróiseáil, lena n-áirítear párolla agus gach tuairisceán ábhartha don tréimhse go dtí an 31 Nollaig 2023, thar ceann ÚRLM.

Tá rialuithe airgeadais, beartais agus nósanna imeachta curtha le chéile ag ÚRLM chun timpeallacht oibre chumaisc a cur san áireamh.

Chuir ÚRLM rialuithe agus nósanna imeachta i bhfeidhm maidir le ceadú gach idirbheart ioncaim agus caiteachais a bhaineann le ÚRLM, a rinne foireann bhainistíochta shinsearach ÚRLM athbhreithniú agus faomhadh orthu.

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Tá sé beartaithe ag ÚRLM a feidhmeanna airgeadais agus cuntasáíochta féin a thógáil agus a leabú in 2024. Táthar ag súil go leanfar leis na seirbhísí comhroinnte párolla leis an ONSC (Oifig Náisiúnta na Seirbhísí Comhroinnte) agus leis an Roinn in 2024.

### B. Teicneolaíochtaí Faisnéise agus Cumarsáide

Ní raibh a chreat TFC féin ag ÚRLM agus d'úsáid sí an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht agus Seirbhísí Tacaíochta TFC OPOFR, lena n-áirítear meicníochtaí slándála chun leordhóthanacht TFC, réitigh teicneolaíochta faisnéise agus tacaíochtaí a chinntiú chun feidhmeanna ÚRLM a chumasú. Leanfaidh an (OPOFR) agus an Roinn le soláthar na seirbhísí seo in 2024.

### Rialuithe Riaracháin agus Tuairisciú Bainistíochta

Tá córas Rialaithe Inmheánaigh ÚRLM bunaithe ar chreatlach d'eolas bainistíochta rialta, nósanna imeachta riaracháin lena n-áirítear leithscaradh dualgas, agus córas tarmligin agus cuntasachta. Áiríonn sé go háirithe:

- Córas buiséadaithe cuí le buiséad bliantúil a ndéanann an fhoireann bhainistíochta shinsearach athbhreithniú rialta air.
- Athbhreithnithe rialta ag an mbainistíocht shinsearach ar thuarascálacha airgeadais tréimhsiúla agus bliantúla.
- Córas bainistíochta riosca atá oiriúnach don fheidhm.
- Rialú infheistíochta caipitil cuí agus disciplíní foirmiúla bainistíochta tionscadail.
- Fócas cuí ar dhea -chleachtas maidir le soláthar agus go bhfuil nósanna imeachta i bhfeidhm chun a chinntiú go gcomhlíontar na treoirlínte ábhartha go léir.
- Tá Coiste Iniúchta agus Riosca de chuid an Bhoird (CIR) bunaithe le téarmaí tagartha.
- Freagrachtaí bainistíochta sannta go soiléir, le cuntasacht chomhfhreagrach.
- Tá Comhaontuithe Leibhéal Seirbhíse i bhfeidhm do sheirbhísí comhroinnte a riartar thar ceann ÚRLM.

### Cumas chun Riosca a Láimhseáil

Tá Coiste Iniúchta agus Riosca (CIR) ag ÚRLM ina bhfuil triúr ball boird. Bunaíodh an CIR ar an 25 Deireadh Fómhair 2023. Tháinig an CIR le chéile faoi dhó sa tréimhse dar críoch 31 Nollaig 2023.

Níl a feidhm iniúchta inmheánaigh féin ag ÚRLM faoi láthair. D'fhaomh an CIR an t -iarratas foirmiúil ar thairiscint maidir leis an bpróiseas soláthair chun iniúchóir inmheánach a cheapadh i Meitheamh 2024. Táthar ag súil go dtabharfar an próiseas ceapacháin chun críche i ráithe 3, 2024.

Ceapadh ball seachtrach a bhfuil taithí airgeadais aige/aici ar an gcoiste in 2024.

### Creat Riosca agus Rialaithe

Ghlac an Bord leis an mBeartas Bainistíochta Riosca ag cruinniú an bhoird ar an 5 Nollaig 2023. Bunaítear leis an mbeartas seo creat chun teagmhais ionchasacha a d'fhéadfadh ÚRLM a nochtadh do riosca a aithint, chun an riosca seo a rialú agus a bhainistiú laistigh de mhian riosca ÚRLM, agus chun dearbhú réasúnach a sholáthar maidir le baint amach cuspóirí ÚRLM. Tá córas bainistíochta riosca curtha i bhfeidhm ag ÚRLM a shainaithníonn agus a thuairiscíonn príomhrioscaí agus na bearta bainistíochta atá á ndéanamh chun aghaidh a thabhairt ar na rioscaí sin agus, a mhéid is féidir, chun na rioscaí sin a mhaolú. Tá clár rioscaí i bhfeidhm a shainaithníonn na príomhrioscaí atá roimh ÚRLM agus tá siad seo aitheanta, measúnaithe agus grádaithe de réir a dtábhachta. Déanann an CIR an clár

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

a athbhreithniú agus a nuashonrú ar bhonn rialta a thuairiscíonn don Bhord ansin. Leanann an creat riosca ag forbairt in 2024.

Sonraítear sa chlár rioscaí na rialuithe agus na gníomhartha is gá chun rioscaí a mhaolú agus freagracht as feidhmiú na rialuithe a shanntar do bhaill foirne ar leith.

Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm ina bhfuil na heilimintí seo a leanas:

- sannadh freagrachtaí airgeadais ar leibhéal na bainistíochta le cuntasacht chomhfhreagrach,
- go bhfuil córas buiséadaithe cuí ann le buiséad bliantúil a choinníonn an bhainistíocht shinsearach faoi athbhreithniú,
- tá córais ann atá dírithe ar shlándáil na gcóras teicneolaíochta faisnéise, agus córais teicneolaíochta cumarsáide agus
- tá córais i bhfeidhm chun na sócmhainní a chosaint.

### Monatóireacht agus Athbhreithniú Leanúnach

Tá nósanna imeachta foirmeálta bunaithe chun monatóireacht a dhéanamh ar phróisis rialaithe inmheánaigh. Nuair a bhraitear easnaimh rialaithe, cuirtear in iúl dóibh siúd atá freagrach as gníomh ceartaitheach a dhéanamh agus don Fhoireann Bhainistíochta Shinsearach, nuair is cuí, ar bhealach tráthúil.

Dearbhaím go bhfuil príomhrioscaí agus rialuithe gaolmhara aitheanta agus go bhfuil próisis curtha i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomh -rialuithe sin agus chun aon easnaimh aitheanta a thuairisciú.

### Soláthar

Tá nósanna imeachta forbartha ag ÚRLM agus tá siad á gcur i bhfeidhm chun cloí leis na rialacha agus na treoirlínte reatha soláthair mar atá leagtha amach ag an Oifig um Sholáthar Rialtais. Tá obair ar bun chun creat soláthair iomlán neamhspleách a bhunú.

Sular bunaíodh ÚLM go foirmiúil, shocraigh an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht conradh le Foras na Mara le haghaidh obair thaighde a theastaíonn ó ÚRLM. Comhlíonadh beartas agus nósanna imeachta soláthair na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreacht maidir le heisceachtaí ó phróiseas iomaíoch agus áireofar an soláthar seo i dtuairisceán 40/02 Bliantúil 2023 na Roinne sin. Chaith ÚRLM €116k faoin gconradh seo in 2023. Tabharfar an conradh chun críche in 2024 agus meastar gurb é luach iomlán an chonartha ná €154k.

### Saincheisteanna Rialaithe Inmheánaigh

#### ***Sárú ar Nósanna Imeachta Rialaithe Airgeadais***

Ar 5 Nollaig 2023 rinneadh íocaíocht de €144,777 i leith cíosa 2024 do Theach Menapia. Bhí an íocaíocht seo dlisteanach agus léirigh sí an oibleagáid chonarthach. Mar sin féin, ní raibh údarú na híocaíochta seo comhsheasmhach le nósanna imeachta ÚRLM a éilíonn faomhadh roimh ré ón mBord le haghaidh suimeanna os cionn €100,000.

Deimhníodh nósanna imeachta baincéireachta ó shin agus cuireadh in iúl iad chun an riosca go dtarlóidh sé arís a mhaolú.

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

Níor sainaithníodh aon laigí breise i rialuithe inmheánacha i ndáil le 2023 ar gá iad a nochtadh sna ráitis airgeadais.

### Athbhreithniú ar Éifeachtúlacht

Tá nósanna imeachta bunaithe ag ÚRLM maidir le bainistíocht riosca agus rialuithe inmheánacha.

Le linn na tréimhse ón 17 Iúil 2023 go dtí an 31 Nollaig 2023, tá monatóireacht an Bhoird ar éifeachtacht an chórais rialaithe inmheánaigh mar bhonn eolais ag: -

- próisis na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreachta maidir le seirbhísí comhroinnte a chuirtear ar fáil do ÚRLM
- obair na n-iniúcháirí seachtracha;
- obair an Choiste Iniúcháireachta agus Riosca; agus
- an fhoireann bhainistíochta shinsearach atá freagrach as an gcreat rialaithe inmheánaigh a fhorbairt agus a chothabháil.

I mbliain a bhunaithe ní dhearna an Bord athbhreithniú seachtrach ar a chórais rialaithe inmheánaigh. Cuirfear tús le soláthar seirbhísí Iniúchta Inmheánaigh in 2024 agus tabharfar tús áite d'athbhreithniú seachtrach ar éifeachtacht an chórais rialaithe inmheánaigh.

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Mark Mellett  
Cathaoirleach an Bhoird

Dáta: 12/08/2024



Niamh Kenny  
Cathaoirleach an Choiste Iniúcháireachta agus Riosca

Dáta: 12/08/2024

## Deimhniú an Ard-Reachtaire Cuntas agus Ciste

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

#### Tuarascáil le cur faoi bhráid Thithe an Oireachtais An tÚdarás Rialála Limistéir Mhuirí

##### Tuairim ar na ráitis airgeadais

Tá iniúchadh déanta agam ar ráitis airgeadais an Údarás Rialála um Limistéir Mhuirí don tréimhse 17 Iúil go 31 Nollaig 2023 mar a cheanglaítear faoi fhorálacha alt 67(4) den Acht um Pleanáil Ceantair Mhuirí 2021.

Cuimsíonn na ráitis airgeadais

- an ráiteas ar ioncam agus caiteachas agus cúlchistí ioncaim coinnithe
- an ráiteas ioncaim chuimsithigh
- an ráiteas ar an staid airgeadais
- an ráiteas ar shreabhadh airgid, agus
- na nótaí gaolmhara, lena n-áirítear achoimre ar bheartais shuntasacha chuntasáíochta.

I mo thuairim, tugann na ráitis airgeadais léargas fíor agus cothrom ar shócmhainní, ar dhliteanais agus ar staid airgeadais an Údarás Rialála um Limistéir Mhuirí amhail an 31 Nollaig 2023 agus ar a ioncam agus ar a chaiteachas don tréimhse 17 Iúil go 31 Nollaig 2023 de réir an Airgeadais Caighdeán Tuairiscithe (ACT) 102 — *An Caighdeán Tuairiscithe Airgeadais is infheidhme sa RA agus i bPoblacht na hÉireann*.

##### Bunús na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta Iniúcháireachta (ISA) arna bhfógairt ag Eagraíocht Idirnáisiúnta na bhForas Iniúcháireachta Uachtarach. Tá cur síos ar mo fhreagrachtaí faoi na caighdeáin sin san aguisín a ghabhann leis an tuarascáil seo. Táim neamhspleách ar an Údarás Rialála Limistéir Mhuirí agus tá mo chuid freagrachtaí eiticíúla eile comhlíonta agam de réir na gcaighdeán.

Creidim gur leor agus gur cuí an fhianaise iniúchta atá faighte agam chun bonn a chur le mo thuairim.

##### Tuarascáil ar fhaisnéis seachas na ráitis airgeadais, agus ar ábhair eile

Tá faisnéis áirithe eile curtha i láthair ag an Údarás Rialála Limistéir Mhuirí mar aon leis na ráitis airgeadais. Cuimsíonn sé seo an ráiteas rialachais agus tuarascáil Chomhaltaí an Bhoird, agus an ráiteas ar rialú inmheánach. Tá cur síos san aguisín den tuarascáil seo ar mo fhreagrachtaí tuairisc a thabhairt maidir le faisnéis den sórt sin, agus ar ábhair áirithe eile ar a dtuairiscím trí eisceacht.

Níl aon rud le tuairisciú agam ina leith sin.

**Seamus McCarthy**  
An tArd-Reachtaire Cuntas agus Ciste  
19 Lúnasa 2024

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

### Freagrachtaí chomhaltaí an Bhoird

Mar atá sonraíte sa ráiteas rialachais agus tuarascáil chomhaltaí an Bhoird, tá an tÚdarás freagrach as

- ráitis airgeadais bhliantúla a ullmhú san fhoirm a fhorordaítear faoi alt 67 den Acht um Pleanáil Limistéir Mhuirí 2021
- a chinntiú go dtugann na ráitis airgeadais léargas fíor agus cothrom de réir FRS 102
- rialtacht na n-idirbheart a chinntiú
- measúnú a dhéanamh an bhfuil úsáid bhonn an ghnóthais leantaigh oiriúnach, agus
- Tá gá lena leithéid de rialú inmheánach a chinneann sé le gur féidir ráitis airgeadais a ullmhú atá saor ó mhíríteas ábhartha, cibé acu de bharr calaoise nó earráide.

### Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Ceanglaítear orm faoi alt 67(4) den Acht um Pleanáil Limistéir Mhuirí 2021 ráitis airgeadais an Údaráis Rialála Limistéir Mhuirí a iniúchadh agus tuairisc a thabhairt orthu do Thithe an Oireachtais.

Is é an cuspóir atá agam agus an t-iniúchadh á dhéanamh agam ná dearbhú réasúnta a fháil maidir le cibé an bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíríteas ábhartha de bharr calaoise nó earráide. Is leibhéal ard dearbhaithe é dearbhú réasúnta, ach ní ráthaíocht é go bhfaighidh iniúchadh arna dhéanamh i gcomhréir leis na ISA míráiteas ábhartha i gcónaí nuair a bhíonn sé ann. Is féidir le míráiteas a eascairt as calaois nó earráid agus meastar go bhfuil siad ábhartha más rud é, ina n-aonar nó ina n-iomláine, go bhféadfaí a bheith ag súil le réasún go mbeadh tionchar acu ar chinntí eacnamaíocha na n-úsáideoirí a dhéantar ar bhonn na ráiteas airgeadais seo.

Mar chuid d'iniúchadh de réir na ISA, feidhmím breithiúnas gairmiúil agus coimeádaim amhras gairmiúil ar feadh an iniúchta. Agus é sin á dhéanamh,

- Aithním agus déanaim measúnú ar na rioscaí a bhaineann le míráiteas ábhartha ar na ráitis airgeadais cé acu de bharr calaoise nó earráide; nósanna imeachta iniúchta a dhearadh agus a dhéanamh a fhreagraíonn do na rioscaí sin; agus fianaise iniúchta a fháil atá leordhóthanach agus oiriúnach chun bonn a sholáthar do mo thuairim. Tá an riosca nach mbraithearfair míráiteas ábhartha mar thoradh ar chalaos níos airde ná an ceann a eascraíonn as earráid.
- Faighim tuiscint ar rialú inmheánach atá ábhartha don iniúchadh chun nósanna imeachta iniúchta a dhearadh atá oiriúnach sna himthosca, ach ní chun críche tuairim a chur in iúl ar éifeachtacht na rialuithe inmheánacha.
- Déanaim meastóireacht ar oiriúnacht na mbeartas cuntasaióchta a úsáidtear agus ar réasúntacht na meastachán cuntasaióchta agus na nochtuithe gaolmhara.
- Déanaim an chonclúid maidir le hoiriúnacht úsáid bhonn ghnóthais leantaigh na cuntasaióchta agus, bunaithe ar an bhfianaise iniúchta a fuarthas, maidir le héiginnteacht ábhartha ann maidir le cé an bhfuil éiginnteacht ábhartha ann maidir le himeachtaí nó coinníollacha a d'fhéadfadh amhras suntasach a chur ar chumas an Údaráis Rialála um Limistéir Mhuirí leanúint ar aghaidh mar ghnóthas leantach. Má chinneam go bhfuil éiginnteacht ábhartha ann, teastaíonn uaim aird a tharraingt i mo thuarascáil ar na nochtuithe gaolmhara sna ráitis airgeadais nó, má tá na nochtadh easnamhach, mo thuairim a athrú. Tá mo chonclúidí bunaithe ar an bhfianaise iniúchta a fuarthas suas go dtí dáta mo thuarascála. Mar sin féin, d'fhéadfadh imeachtaí nó coinníollacha amach anseo a bheith ina gcúis le scor d'Údarás Rialála an Limistéir Mhuirí, rud a leanann ar aghaidh mar ghnóthas leantach.
- Déanaim meastóireacht ar chur i láthair, ar struchtúr agus ar ábhar foriomlán na ráiteas airgeadais, lena n-áirítear na nochtuithe, agus cé acu a léiríonn na ráitis airgeadais na hidirbhearta agus imeachtaí bunúsacha ar bhealach a bhainfidh cur i láthair cothrom amach.

Déanaim cumarsáid leo siúd atá freagrach as rialachas maidir le, i measc nithe eile, an scóip agus uainiú pleanáilte an iniúchta agus torthaí suntasacha an iniúchta, lena n-áirítear aon easnaimh shuntasacha sa rialú inmheánach a shainníonn le linn m'iniúchta.

Tuairiscím trí eisceacht más rud é, i mo thuairim,

- Níl an fhaisnéis agus na míniúcháin go léir a theastaigh uaim le haghaidh m'iniúchta faighte agam, nó
- níor leor na taifid chuntasaióchta chun go bhféadfaí na ráitis airgeadais a iniúchadh go héasca agus go cuí, nó
- níl na ráitis airgeadais ag teacht leis na taifid chuntasaióchta.

### Faisnéis seachas na ráitis airgeadais

Ní chlúdaíonn mo thuairim ar na ráitis airgeadais an fhaisnéis eile a cuireadh i láthair leis na ráitis sin, agus ní chuirim aon chonclúid dearbhaithe in iúl as sin amach.

Maidir le m'iniúchadh ar na ráitis airgeadais, leagtar orm faoi na ISA an fhaisnéis eile a chuirtear i láthair a léamh agus, le linn dom é sin a dhéanamh, a bhreithniú cé a bhfuil an fhaisnéis eile ar neamhréir go hábhartha leis na ráitis airgeadais nó leis an eolas a fuarthas le linn an iniúchta, nó más cosúil go bhfuil míráiteas ábhartha ann ar shlí eile. Más rud é, bunaithe ar an obair atá déanta agam, bainim de tháil as go bhfuil míráiteas ábhartha maidir leis an bhfaisnéis eile seo, teastaím an fhírce sin a thuairisciú.

### Tuairisciú ar nithe eile

Déantar m'iniúchadh trí thagairt a dhéanamh do na breithnithe speisialta a bhaineann le comhlachtaí Stáit maidir lena mbainistíocht agus lena bhfeidhmiú. Tuairiscím má shainníonn ábhair ábhartha a bhaineann leis an mbealach a riaradh gnó poiblí.

Déanaim iarracht fianaise a fháil faoi rialtacht na n-idirbheart airgeadais le linn an iniúchta. Tuairiscím má shainníonn aon chás ábhartha nár úsáideadh airgead poiblí chun na gcríoch a bhí beartaithe nó nár chloigh na hidirbhearta leis na húdaráis a rialaíonn iad.

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

### RÁITEAS IONCAIM AGUS CAITEACHAIS AGUS CÚLCHISTE IONCAIM AR CHOINNEÁIL DON TRÉIMHSE Ó DHÁTA BUNAITHE 17 IÚIL GO DTÍ 31 NOLLAIG 2023

	Nótaí	5 mhí 2023 €'000
<b>Ioncam</b>	2	
Deontais Oireachtais		1,448
Cíosanna Imeall Trá		2,740
Táillí Iarratais (TLMnna agus Ceadúnais)		<u>25</u>
<b>Ioncam Iomlán</b>		<b><u>4,213</u></b>
<b>Caiteachas</b>		
Tuarastail agus Pá	3	764
Costais Rialachais	4	63
Teicneolaíocht Faisnéise	5	15
Táillí Gairmiúla	6	248
Cumarsáid	7	21
Costais oifige agus eile	8	164
Soláthar Drochfhiacha	10	22
Dímheas		<u>14</u>
<b>Caiteachas Iomlán</b>		<b><u>1,311</u></b>
Barrachas don tréimhse roimh leithreasáí		2,902
Aistrithe (chuig) / ón gCuntas Caipitil		<u>(46)</u>
Barrachas don tréimhse tar éis leithreasáí		<u>2,856</u>
<b>Iarmhéid tugtha ar aghaidh ar 31 Nollaig</b>		<b><u>2,856</u></b>

Baineann gach ioncam agus caiteachas don tréimhse le gníomhaíochtaí leantacha ar an dáta tuairiscithe. Áiríonn an Ráiteas Ioncaim agus Caiteachais agus Cúlchistí Ioncaim Coinnithe gach gnóthachan agus cailteanas a aithníodh sa tréimhse.

Tá an Ráiteas faoi Shreabhadh Airgid agus Nótaí 1 go 17 mar chuid de na Ráitis Airgeadais seo.



Mark Mellett  
Cathaoirleach an Bhoird

Dáta: 12/08/2024



Niamh Kenny  
Cathaoirleach an Choiste Iniúcháireachta agus Riosca

Dáta: 12/08/2024



## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

RÁITEAS AR IONCAM CUIMSITHEACH DON TRÉIMHSE ÓN DÁTA BUNAITHE 17 IÚIL GO DTÍ 31  
NOLLAIG 2023

	5 mhí 2023 €'000
Barrachas don tréimhse airgeadais	<u>2,856</u>
<b>Ioncam Cuimsitheach Iomlán don tréimhse</b>	<b>2,856</b>
Earraí Infhaighte amhail ar an Lá Bunaithe	<u>1,426</u>
<b>CÚLCHISTÍ IONCAIM AMHAIL AR AN 31 NOLLAIG 2023</b>	<b><u>4,282</u></b>

Tá an Ráiteas faoi Shreabhadh Airgid agus Nótaí 1 go 17 mar chuid de na Ráitis Airgeadais seo.



Mark Mellett  
Cathaoirleach an Bhoird

Dáta: 12/08/2024



Niamh Kenny  
Cathaoirleach an Choiste Iniúcháireachta agus  
Riosca

Dáta: 12/08/2024

AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

RÁITEAS FAOI SHEASAMH AIRGEADAIS AR AN 31 NOLLAIG 2023

	Nótaí	5 mhí 2023 €'000
<b>Sócmhainní Neamh-Reatha</b>		
Maoin, gléasra agus trealamh	9	58
<b>Sócmhainní Reatha</b>		
Infhála	10	3,455
Airgead Tirim agus Coibhéisí Airgid	11	<u>859</u>
<b>Sócmhainní Reatha Iomlán</b>		<b><u>4,314</u></b>
<b>Dlíteanais Reatha (Méid atá dlite laistigh de bhliain amháin)</b>		
Iníoctha	12	<u>(32)</u>
<b>Glansócmhainní Reatha</b>		<b><u>4,282</u></b>
<b>Glansócmhainní</b>		<b><u>4,340</u></b>
<b>Ionadaíocht</b>		
Cúlchistí Ioncaim Coinnithe		4,282
Cuntas Caipitil	13	<u>58</u>
		<b><u>4,340</u></b>

Tá an Ráiteas faoi Shreabhadh Airgid agus Nótaí 1 go 17 mar chuid de na Ráitis Airgeadais seo.



Mark Mellett  
Cathaoirleach an Bhoird



Niamh Kenny  
Cathaoirleach an Choiste Iniúcháireachta agus Riosca

Dáta: 12/08/2024

Dáta: 12/08/2024

**AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ**

RÁITEAS AR SHREABHADH AIRGID DON TRÉIMHSE ÓN DÁTA BUNAITHE 17 IÚIL GO DTÍ 31  
NOLLAIG 2023

	Nótaí	5 mhí 2023 €'000
<b>Glansreafaí Airgid ó Ghníomhaíochtaí Oibriúcháin</b>		
Barrachas don tréimhse		2,856
Aistriú chuig/(ó) Chuntas Caipitil		46
Muirear dímheasa	9	14
(Méadú) / laghdú in Earraí Infhaighte	10	(2,029)
(Laghdú) / Méadú ar Iníochta	12	<u>32</u>
<b>Glansreafaí Airgid ó Ghníomhaíochtaí Oibriúcháin</b>		<b><u>919</u></b>
<b>Sreafaí Airgid ó Ghníomhaíochtaí Infheistíochta</b>		
Íocaíochtaí chun maoin, gléasra agus trealamh a fháil		<u>(60)</u>
<b>Glansreafaí Airgid ó Ghníomhaíochtaí Infheistíochta</b>		<b><u>(60)</u></b>
<b>(Laghdú) / Méadú ar airgead tirim agus ar choibhéisí airgid</b>		<b><u>859</u></b>
Airgead tirim agus coibhéisí airgid ag tús na tréimhse		—
Airgead tirim agus coibhéisí airgid ag deireadh na tréimhse		<u>859</u>

# AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

## NÓTAÍ AR NA RÁITIS AIRGEADAIS

### 1. Beartais chuntasaíochta

Tá bunús na cuntasaíochta agus na beartais chuntasaíochta shuntasacha atá glactha ag ÚRLM leagtha amach thíos. Cuireadh i bhfeidhm go comhsheasmhach iad i rith na tréimhse.

#### a) Eolas Ginearálta

Bunaíodh an tÚdarás Rialála Limistéir Mhuirí (ÚRLM) ar 17 Iúil 2023. Áirítear lena fheidhmeanna limistéar muirí an Stáit a Rialáil. Tá a phríomhoifig ag an Dara hUrlár, Teach Menapia, Páirc Ghnó Dhraighní, Draighneach, Loch Garman, Y35 RF29.

#### b) Ráiteas Comhlíonta

Ullmhaíodh Ráitis Airgeadais ÚRLM don tréimhse dar críoch 31 Nollaig 2023 i gcomhréir leis an reachtaíocht is infheidhme, agus le FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa RA agus i bPoblacht na hÉireann arna eisiúint ag an gComhairle um Thuairisciú Airgeadais (CTA) an RA

#### c) Bunús an Ullmhúcháin

Ullmhaítear na Ráitis Airgeadais ar bhonn gnóthais leantaigh, faoi choinbhinsiún an chostais stairiúil agus comhlíonann siad caighdeán tuairiscithe airgeadais na Comhairle um Thuairisciú Airgeadais, ach amháin mar a léirítear i nDeontais Oireachtais thíos. Tá na Ráitis Airgeadais san fhoirm atá ceadaithe ag an Aire Tithíochta, Rialtais Áitiúil agus Oidhreacht le comhthoilíú an Aire Caiteachais Phoiblí, Seachadadh agus Athchóirithe an PFN. Ullmhaítear na Ráitis Airgeadais in Euro arb é airgeadra feidhmiúil ÚRLM é.

Tá na Ráitis Airgeadais ullmhaithe don tréimhse 5 mhí ón dáta bunaithe 17 Iúil go 31 Nollaig 2023.

#### d) Ioncam

##### Deontais Oireachtais

Léiríonn ioncam a aithnítear sna Ráitis Airgeadais faoi Dheontais maoiniú a cuireadh ar fáil do ÚRLM ó Vóta 34 An Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht. Aithnítear ar bhonn airgid thirim é.

##### Ioncam Eile

Aithnítear ioncam urthrá sa Ráiteas Ioncaim agus Caiteachais ar dháta an tsonrais. Clúdaíonn sonrais do thoilithe urthrá tréimhse 12 mhí, agus aithnítear ioncam don 12 mhí iomlán ar dháta an tsonrais.

Aithnítear ioncam le haghaidh Toiliú Limistéir Mhuirí (TLM) agus táillí iarratais ar Cheadúnas Úsáide Muirí (CUM) nuair a fhaightear cistí a bhaineann leis na hiarratais. Ní féidir tús a chur leis an bpróiseas iarratais mura bhfaightear an táille chuí.

Déanfaidh ÚRLM tuilleadh forbartha ar a mbeartais aitheantais ioncaim thar 2024 de réir mar a mhéadóidh an ghníomhaíocht laistigh den Ghníomhaireacht.

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

### e) Maoin, Gléasra agus Trealamh

Luaitear réadmhaoin, gléasra agus trealamh ag costas lúide dímheas carntha, arna choigeartú d'aon soláthar do lagú. Soláthraítear dímheas ar gach maoin, gléasra agus trealamh ag rátaí a mheastar chun an costas a dhíscríobh lúide luach iarmharach measta gach sócmhainne ar bhonn líne díri thar a saolta úsáideacha measta mar a leanas:

Feabhsúcháin Léasachta	20%	(Léiríonn sé téarma an léasa - 5 bliana go dtí Nollaig 2027)
Trealamh	20%	
Troscán	20%	

Próiseáiltear muirear bliana iomlán i mbliain na fála, ní phróiseáiltear aon táille i mbliain na diúscartha. Léiríonn luach iarmharach an méid measta a gheofar faoi láthair ó dhiúscairt sócmhainne, tar éis costais mheasta diúscartha a asbhaint, dá mbeadh an tsócmhainn in aois cheana féin agus sa riocht a mbeifí ag súil leis ag deireadh a ré úsáideach.

### f) Airgead Tirim agus Coibhéisí Airgid

Cuimsíonn Airgead Tirim & Coibhéisí Airgid airgead ar láimh, taiscí éilimh agus iarmhéideanna dearfacha ar chuntais reatha.

### g) Airgeadra Eachtrach

Iompraítear sócmhainní nó dliteanais atá ainmnithe in airgeadra eachtrach (ie nach bhfuil ainmnithe in Euro) ag an gcoibhéis Euro arna chomhshó ag an ráta fx is infheidhme ar dháta an chláir chomhardaithe. Aistrítear idirbhearta a thabhaítear in airgeadra eachtrach go Euro agus déantar iad a thaifeadadh ag an ráta malairte atá i bhfeidhm ar dhátaí na n-idirbheart.

### h) Párolla

Nuair a bunaíodh ÚRLM, cuireadh socrú i bhfeidhm trína ndearna an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht próiseáil idirbheartaíochta ar phárolla d'fhoireann ÚRLM tríd an Oifig Náisiúnta um Sheirbhísí Comhroinnte. Mar gheall ar nádúr an tsocraithe seo, ní áiríonn ráitis airgeadais ÚRLM fabhrú ginearálta párolla ná fabhrú saoire bhliantúil neamhúsáidte ag deireadh na bliana, ach tá sé beartaithe go gcuirfear tús le luacháil agus fabhrú an bhliain seo chugainn.

### i) Oibleagáid Pinsin / Sochar Scoir

Is státseirbhísigh iad foireann uile ÚRLM agus gach duine ar iasacht, agus déantar gach dualgas pinsin agus scoir a bhainistiú go lárnach agus a phróiseáil tríd an Oifig Náisiúnta um Sheirbhísí Comhroinnte.

### j) Léasanna Oibriúcháin

Aithnítear caiteachas cíosa faoi léasanna oibriúcháin sa Ráiteas Ioncaim & Caiteachais thar shaolré an léasa ar bhonn dronlíneach.

### k) Féichiúnaithe

Iompraítear suimeanna a bhfuil sonrasc curtha ar fáil ag ÚRLM ina leith, agus atá fós gan íoc ar dháta an chláir chomhardaithe mar Earraí Infhaighte sa Ráiteas ar an Staid Airgeadais lúide soláthar do dhrochfhiacha.

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

### **l) Punann Imeall Trá**

Ar an 17 Iúil 2023, ghlac ÚRLM freagracht as an bpunann Imeall Trá ‘cinnte’ – trí thoilithe a eisíodh agus a críochnaíodh go hiomlán maidir le gníomhaíocht toilithe Imeall Trá. Bhí an t-iarmhéid seo i seilbh na Roinne Tithíochta, Rialtais Áitiúil agus Oidhreacht roimhe seo. Caitheadh leis an infháltas mar chúlchiste tosaigh lúide soláthar do dhrochfhiacha agus fiacha amhrasacha. Choinnigh an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreacht an phunann urthrú ‘neamhchinntithe’ agus próiseálfaidh sí iad seo go dtí an cinneadh deiridh. Nuair a chinnfear ar deireadh, aistreofar toilithe forghníomhaithe chuig ÚRLM le haghaidh riaracháin, lena n-áirítear bailiú cíosa. Aistríodh freagracht as an bpunann neamhchinntithe Imeall Trá chuig an Roinn Comhshaoil, Aeráide agus Cumarsáide i mBealtaine 2024.

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

Éilíonn ullmhú na ráiteas airgeadais ar an mbainistíocht breithiúnais, meastacháin agus boinn tuisceana a dhéanann difear do na méideanna a thuairiscítear do shócmhainní agus dliteanais amhail dáta an ráitis ar an staid airgeadais agus na méideanna a thuairiscítear le haghaidh ioncaim agus speansais i rith na bliana. Mar sin féin, ciallaíonn nádúr an mheastacháin go bhféadfadh na torthaí iarbhrí a bheith difriúil ó na meastacháin sin. Bhí an tionchar is suntasaí ag na breithiúnais seo a leanas ar mhéideanna aitheanta sna ráitis airgeadais.

### **Soláthar le haghaidh Drochfhiacha**

Forálann ÚRLM do fhiacha dona agus amhrasacha nuair a mheastar nach dócha go dtiocfaidh aisghabháil an mhéid sonraisc/infhála. Meastar suimeanna infhála a bheith neamhdhóchúil i gcás nach bhfuil an cuntas comhlíonta, íocaíochtaí déanta agus/nó ag gabháil leis an nGníomhaireacht, nó lena réamhtheachtaithe, ar feadh tréimhse 24 mí nó níos mó. Leanfaidh ÚRLM ar aghaidh ag bailiú sonrasc i gcoinne cuntas neamh-chomhlíonta, agus saothróidh sé iad seo chun iarracht a dhéanamh aighneas atá fós gan réiteach a réiteach agus ní dhíscríobhfaidh siad aon suimeanna in éagmais imscrúdaithe iomlán agus comhlíonadh le cleachtas cuí an Stáit.

### **Dímheas agus Luachanna Iarmharacha**

Tá athbhreithniú déanta ag na Stiúrthóirí ar shaolréanna sócmhainní agus ar luachanna iarmharacha gaolmhara na n-aicmí sócmhainní seasta go léir agus tá siad tar éis teacht ar an gconclúid go bhfuil saolré na sócmhainní agus na luachanna iarmharacha oiriúnach.

### **Lagú Maoine, Gléasra agus Trealaimh**

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

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

### 2. Ioncam

#### a) Deontais Oireachtais

**5 Mhí  
2023  
€'000  
1,448**

An Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta – Fotheideal D.15

Déantar ÚRLM a mhaoiniú ó Vóta 34, an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta, trí fhotheideal D.15. Clúdaíonn an maoiniú seo caiteachas reatha (oibríochtúil) ÚRLM. Ní bhfuair ÚRLM maoiniú maidir le tionscadail chaipitil. Sular bunaíodh ÚRLM thabhaigh an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta costais maidir le réamh-bhunú ÚRLM trí fhotheideal D.15 mar a shonraítear thíos:

#### Costais réamhbhunaithe 2022

**Nollaig 2022**

**€'000**

**Iomlán**

**€471**

#### Costais réamhbhunaithe 2023

**1 Eanáir go 16 Iúil**

**2023**

**€'000**

Pá agus Tuarastail (ÁSPC san áireamh)

524

**Pá Iomlán**

**524**

Cíos

72

Árachas

1

Táille sheirbhíse

34

Táillí Gairmiúla

93

Sócmhainní Seasta

12

Trealamh oifige

6

Bord T&C (taistil agus cothaithe)

6

Fóin Póca

2

Ceadúnais / Síntiúis

9

Eile

2

**Neamhphá Iomlán**

**237**

#### b) Ioncam Eile

**5 Mhí  
2023  
€'000  
2,740  
25  
**2,765****

Cíosanna Imeachtra

Táillí Iarratais (TLMnna agus Ceadúnais)

**Iomlán**

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

<b>3. Tuarastail agus Pá</b>	<b>5 Mhí</b>
	<b>2023</b>
	<b>€'000</b>
Tuarastail agus Pá	70
ÁSPC Fostóirí	7
Iasachtaí (ÁSPC san áireamh)	686
Conraitheoirí (ÁSPC san áireamh)	2
Eile (Ranníocaíochtaí Leasa Shóisialaigh)	<u>(1)</u>
<b>Tuarastail agus Pá Iomlán</b>	<b><u>764</u></b>

Asbhaineadh Ranníocaíocht Bhreise Aoisliúntais (ASC) de réir riachtanais reachtúla. Asbhaineadh €37,144 de ASC in 2023 agus choinnigh an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta é.

### a) Líon na bhFostaithe

Ba é 23 líon na mball foirne, lena n-áirítear iad siúd ar iasachtaí agus foireann gníomhaireachta gan áireamh, ag deireadh na tréimhse (coibhéis lánaimseartha).

### b) Costais Foirne agus Eolas maidir le Fostaithe

Nochtar miondealú ar shochair fostaithe faoi “Sochair Ghearrthéarmacha d’Fhostaithe” sa Rialachas Ráiteas agus Tuarascáil Chomhaltaí an Bhoird.

### c) Sochair Foirceanta

Níor íocadh aon sochair scoir le linn na tréimhse.

### d) Luach saothair an Phríomhfheidhmeannaigh

Seo a leanas luach saothair an Phríomhfheidhmeannaigh, a ceapadh ar an 10 Iúil 2023, in 2023:

	<b>5 Mhí</b>
	<b>2023</b>
	<b>€'000</b>
Tuarastal an Phríomhfheidhmeannaigh ó 17 Iúil go 31 Nollaig 2023	<u>70</u>

Ní bhfuair an Príomhfheidhmeannach aon íocaíochtaí feidhmíochta nó aon sochar comhchineáil eile le linn na tréimhse. Ní théann teidlíochtaí pinsin na bPríomhfheidhmeannach thar na teidlíochtaí caighdeánacha i scéim aoisliúntais sochair shainithe na hearnála poiblí.

<b>4. Costais Rialachais</b>	<b>5 Mhí</b>
	<b>2023</b>
	<b>€'000</b>
<b>Táillí/Costais Chomhaltaí an Bhoird</b>	
Táillí Boid	50
ÁSPC Fostóirí	3
Costais Chomhaltaí an Bhoird	<u>10</u>
<b>Costais Iomlána Chomhaltaí an Bhoird</b>	<b><u>63</u></b>

Sonraítear Táillí an Bhoird sa “Sceideal Tinrimh, Táillí agus Speansais” atá sa Ráiteas Rialachais agus i dTuarascáil Chomhaltaí an Bhoird 2023 thuas.



**AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ**

<b>5. Teicneolaíocht Faisnéise</b>	<b>5 Mhí</b>
	<b>2023</b>
	<b>€'000</b>
Forbairt TF	<u>15</u>
<b>6. Táillí Gairmiúla</b>	<b>5 Mhí</b>
	<b>2023</b>
	<b>€'000</b>
Táillí Airgeadais	40
Táillí Iniúchta	19
Táillí Earcaíochta	32
Táillí Dlíthiúla	41
Comhairleacht (Institiúd na Mara)	<u>116</u>
<b>Iomlán</b>	<b><u>248</u></b>
<b>7. Cumarsáid</b>	<b>5 Mhí</b>
	<b>2023</b>
	<b>€'000</b>
Comhdhálacha agus Seomra ar cíós	6
Iónadóireacht	4
Costais bainteach le Seoladh	<u>11</u>
<b>Iomlán</b>	<b><u>21</u></b>
<b>8. Costais Oifige agus Eile</b>	<b>5 Mhí</b>
	<b>2023</b>
	<b>€'000</b>
Ballraíocht/síntiúis agus Oiliúint	4
Deisiúcháin agus Glanadh	9
Cíos Oifige	72
Táille Sheirbhíse	48
Árachas	3
Oifig lena n-áirítear postas, stáiseanóireacht agus teileafón	2
Taisteal & Cothabháil Fostaí	14
Seirbhísí aistriúcháin	<u>12</u>
<b>Iomlán</b>	<b><u>164</u></b>

**AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ**

**9. Maoin, Gléasra agus Trealamh**

	<b>Feabhsúcháin Léasachta €'000</b>	<b>Trealamh €'000</b>	<b>Troscán €'000</b>	<b>Iomlán €'000</b>
<b>Costas</b>				
Aistrithe Ar 17 Iúil 2023	-	12	-	12
Breiseanna don tréimhse	15	44	1	60
Diúscairtí	-	-	-	-
<b>Ar 31 Nollaig 2023</b>	<b>15</b>	<b>56</b>	<b>1</b>	<b>72</b>
<b>Dímheas Carntha</b>				
Aistrithe Ar 17 Iúil 2023	-	-	-	-
Táille dímheasa (bliain iomlán)	3	11	-	14
Diúscairtí	-	-	-	-
<b>Ar 31 Nollaig 2023</b>	<b>3</b>	<b>11</b>	<b>-</b>	<b>14</b>
<b>Glanluach Leabhar</b>				
<b>Ar 17 Iúil 2023</b>	<b>-</b>	<b>12</b>	<b>-</b>	<b>12</b>
<b>Ar 31 Nollaig 2023</b>	<b>12</b>	<b>45</b>	<b>1</b>	<b>58</b>

**10. Infhála**

	<b>5 Mhí 2023 €'000</b>
Féichiúnaithe	10.1 3,418
Réamhíocaíochtaí – cíos agus árachas réamhíochta	37
<b>Iomlán</b>	<b>3,455</b>

Tá gach Infháiltas dlite laistigh de bhliain amháin.

**Nóta 10.1 Féichiúnaithe**

	<b>5 mhí 2023 €'000</b>
Iarmhéid dlite ag deireadh na bliana	3,666
Soláthar do dhrochfhiacha agus fiacha amhrasacha*	(248)
<b>Glanfhéichiúnaithe</b>	<b>3,418</b>

\*Is é sin an soláthar tosaigh de €226k de réir an mhéid thíos móide an méid dá bhforáiltear sa tréimhse de €22k.

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

### Nóta 10.2

Ar 17 Iúil 2023, ghlac ÚRLM freagracht as an bpunann urthrú ‘diongbháilte’ – ar léasanna agus ceadúnais iad a eisíodh agus a cuireadh i gcrích go hiomlán maidir le gníomhaíocht toilithe urthrú sna méideanna seo a leanas:

	€'000
Infhála tosaigh amhail an 17 Iúil 2023	1,652
Soláthar do drochfhiacha agus fiacha amhrasacha	(226)
<b>Infhála glan tosaigh</b>	<b>1,426</b>

	5 Mhí 2023 €'000
<b>11. Airgead Tirim agus Coibhéis Airgid</b>	
Cuntas Reatha	859
<b>Iomlán</b>	<b>859</b>

	5 Mhí 2023 €'000
<b>12. Iníoctha</b>	
Suimeanna atá dlite laistigh de bhliain amháin:	
Fabhrú	32
<b>Iomlán</b>	<b>32</b>

### 13. Cuntas Caipitil

Cuimsíonn an cuntas caipitil ioncam leithdháilte chun sócmhainní seasta a cheannach. Amúchtar é ar aon dul le dímheas na sócmhainní gaolmhara.

	€'000
Sócmhainní Seasta aistrithe amhail an 17 Iúil 2023	12
<b>Aistriú (chuig)/ón gCuntas Ioncaim agus Caiteachais</b>	
Méid leithdháilte chun ceannach sócmhainní seasta a mhaoiniú	60
Lúide: Amúchadh ar aon dul le dímheas	(14)
<b>Iarmhéid amhail an 31 Nollaig 2023</b>	<b>58</b>

## AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

### 14. Seirbhísí Comhroinnte

Tá roinnt tascanna á gcur i gcrích ag an Roinn Tithíochta, Rialtais Áitiúil agus Oidhreachta (agus an Roinn Comhshaoil, Aeráide agus Cumarsáide tar éis Aistriú Feidhmeanna) thar ceann ÚRLM óna gcuid bonneagair riaracháin. Tugadh breac-chuntas ar na seirbhísí a soláthraíodh i gcomhaontú seirbhíse (SLA) a chuimsigh ar dtús: - Bainistíocht Airgeadais, Teicneolaíocht Faisnéise, Cíos agus Saoráidí, Acmhainní Daonna agus Tacaíocht Riaracháin Ghinearálta. I rith 2024 tháinig laghdú ar an leibhéal tacaíochta a chuirtear ar fáil faoin gcomhaontú leibhéal seirbhíse agus tá sé dírithe ar roinnt tacaíochtaí Acmhainní Daonna agus Teicneolaíocht Faisnéise.

Agus aistriú feidhmeanna tugtha chun críche i mBealtaine 2024, tá SLA nua á ullmhú anois leis an Roinn Comhshaoil, Aeráide agus Cumarsáide atá le tabhairt chun críche faoi dheireadh 2024.

Soláthraíonn Oifig Phríomh-Aturnae an Stáit seirbhísí dlí do ÚRLM laistigh de théarmaí an Phrótacail chomhaontaithe.

Níor ardaíodh aon táill le linn 2023 le haghaidh seirbhísí comhroinnte don tréimhse bhunaíochta tosaigh seo, ach tá gach seirbhísí Oifig Phríomh-Aturnae an Stáit á muirearú le héifeacht ón 1 Eanáir 2024.

### 15. Ceangaltais Léasa

Tá ceangaltais ag ÚRLM maidir le léas ar chóiríocht oifige ar an Dara hUrlár, Teach Menapia, Páirc Ghnó Dhraighní, Draighneach, Loch Garman. Coinnítear é seo trí léas, atá i bhfeidhm go dtí 31 Nollaig 2027. Is é an cíos bliantúil ná €144,777 agus CBL san áireamh.

Ar 31 Nollaig 2023, bhí na híosíocaíochtaí léasa seo a leanas ag ÚRLM amach anseo faoi léasanna neamh-incháilithe:

	€'000
Iníochta laistigh de bhliain	145
Iníochta laistigh de 2 – 5 bliana	435
Iníochta tar éis 5 bliana	-
<b>Iomlán</b>	<b>580</b>

### 16. Ceangaltais Chaipitil

Ní raibh aon cheangaltais chaipitil ann amhail an 31 Nollaig 2023.

**17. Idirbhearta Páirtithe Gaolmhara/ Nochtadh Leasanna**

Cloíonn ÚRLM leis an gCód Cleachtais um Rialachas Comhlachtaí Stáit arna eisiúint ag an Roinn Caiteachais Phoiblí, Seachadadh PFN agus Athchóirithe maidir le nochtadh leasanna ag an mBord agus ag comhaltaí/foireann ÚRLM. Tá nósanna imeachta foirmeálta ann lena chinntiú go gcloítear le ceanglais an Chóid. Níor tuairiscíodh aon idirbhearta páirtí gaolmhar in 2023.

Is éard a bhí i bPríomhbhainistíocht ÚRLM le linn 2023, ná an Príomhfheidhmeannach agus bainisteoir sinsearach amháin. Ba é an luach saothair iomlán a íocadh le príomhbhainistíocht in 2023 ná €131,451. Leanadh le príomhcheapacháin phearsanra go dtí 2024.

AN tÚDARÁS RIALÁLA LIMISTÉIR MHUIRÍ

Faomhadh na Ráitis Airgeadais



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Mark Mellett  
Cathaoirleach an Bhoird

Niamh Kenny  
Cathaoirleach an Choiste Iniúcháireachta agus  
Riosca

Dáta: 12/08/2024

Dáta: 12/08/2024